



The American Revenuer

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The "Contribution Civique" was intended to pay for civic improvements such as statues in city parks. More, inside, page 140.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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Volume 56, Number 6
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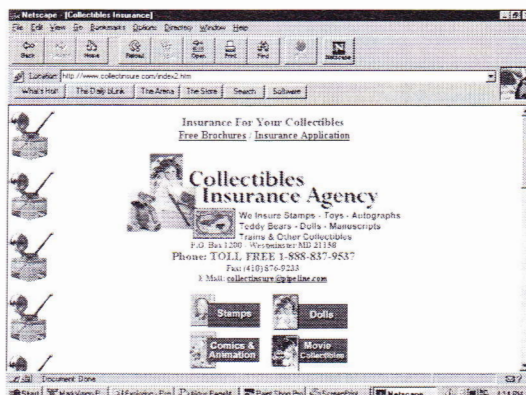
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THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 56, Number 6, Whole Number 538
November-December 2002

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: <Revenuer@Omnitelcom.com>.

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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for next issue: January 6, 2003

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THE AMERICAN REVENUER (ISSN 0163-1608) is published six times per year (bimonthly) by the The American Revenue Association, 304 First Ave NW, Box 56, Rockford, IA 50468. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. **Members** send your change of address to Michael McBride, Secretary, Box 814, Louisville, CO 80027 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2002 by The American Revenue Association.

POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, Box 814, Louisville, CO 80027.

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Assessment and health service stamps of the A. C. W. of A.

by John Semeniuk, ARA

I recently had the opportunity to examine a number of union related stamps of the Amalgamated Clothing Workers of America, AFL-CIO, spanning the years between 1962 and 1980, although unfortunately with a number of gaps in the chronology. These stamps are of two types, assessment and health service. My sincere thanks to the Editor of *The American Revenuer*, Kenneth Trettin, for his invaluable assistance in helping to put together the background story of the ACWA.

Background history

Representing the culmination of many years of effort to unite workers in the men's clothing industry, the Amalgamated Clothing Workers of America was formally organized in Nashville, Tennessee, in late 1914. But the roots of the union reach back to the labor struggles of the late 19th century.

The backbone of the union was comprised of the many immigrant workers who came to this country from Europe in the late 19th and early 20th centuries, both to escape persecution and oppression in their homelands and to seek opportunities in the new world.

But for many of them disillusionment was not far behind. Instead of streets strewn with gold they found dirty city slums and grim, dingy sweatshops. New York City and Chicago, two cities where the clothing industry was situated, were classic centers of sweatshop activity.

The sweatshops were particularly characteristic of the needle trades, and of the men's clothing industry specifically, where the chaos of cutthroat competition had reduced working conditions to frightful levels. And yet the immigrants continued to flock to

these cities, providing employers with a large supply of cheap labor.

Many of these immigrants already had some skill at sewing and were drawn to the shops by the simple necessity of having to eke out a living. Working hours, in season, ranged from 56 to 72 hours, six days a week, for a take-home pay of as low as \$2.50 to \$3.00 a week. Out of season there was nothing. Workers had no paid holidays, vacations,

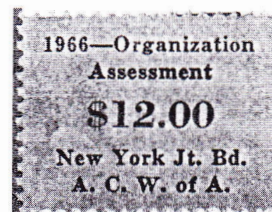


Figure 1. A \$12.00 assessment stamp from 1966.

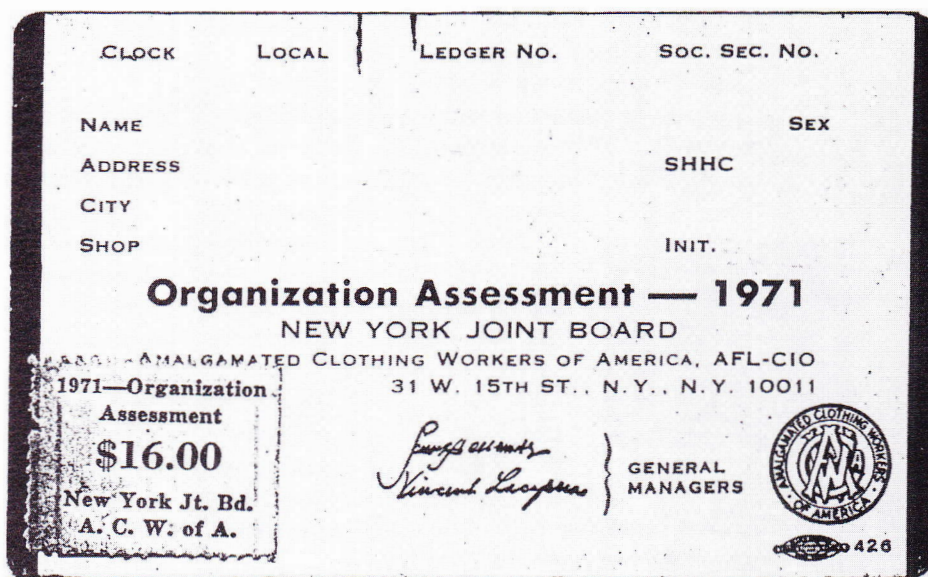


Figure 2. A \$16.00 assessment stamp on a corresponding card from 1971. The stamp is straight-edged on the right side. The color of the text and border trim on the card is cobalt blue.

health insurance or job security. The existing union, the United Garment Workers of America (organized in 1891), unfortunately had little or no interest in helping the immigrant workers.

One of the earliest and most significant strikes of the clothing workers was in Chicago in 1910 at Hart Schaffner & Marx. Within weeks virtually all of Chicago's 35,000 clothing workers were on strike. The bitter strike lasted four months and was marked by much violence, thousands of arrests and the deaths of two workers. In the end most of the workers returned to work with no improvements.

But the strike did have two significant consequences. One was a limited contract with Hart Schaffner & Marx, which laid the basis for one of the earliest arbitration systems in U.S. industrial history. The other was the emergence the young union leader Sidney Hillman.

The son of a merchant, Sidney Hillman was born on March 23, 1887, in Lithuania, then part of the Tsarist Russian Empire. His involvement in revolutionary activities forced him to flee to England. From there he emigrated to the United States in 1907 where he worked first as a clerk and then as a garment cutter.

The United Garment Workers of America held its eighteenth biennial convention in Nashville in October 1914. The union refused to seat the delegates from New York and other clothing centers, granting credentials only to the delegation from Chicago, made up largely of the rank-and-file leaders who had carried on the 1910 strike.

Meeting in rump sessions, on October 13, 1914, the unseated delegates declared themselves the official legislative body of the union. They chose Sidney Hillman as president.

At a special convention in New York on December 26, 1914, they adopted the name Amalgamated Clothing Workers of America. Their major dissatisfaction was with the UGW's craft structure and lack of interest in organizing immigrant workers. At its inception, the

ACWA had close to 30,000 members, most of whom were drawn from the UGW.

In those shops where its influence extended during the years of the First World War, the ACWA managed to eliminate sweatshop conditions and child labor practices from the production of uniforms for the U.S. army.

During the years of the second decade of the 20th century the ACWA worked towards the goal of attaining a graduated reduction of workweek hours. The decade of the 1920s saw the union engaged in a struggle for unionization and against the disunionization of clothing workers.

In October 1933 the ACWA was admitted into the ranks of the American Federation of Labor (AFL), and some three years later the

Table I

A.C.W. of A. assessment stamps 1962//1980

The first color given is that of the stamp paper; the second color is that of the text and border trim of the corresponding assessment card.

1962	\$9.00	pink; slate blue
1963	\$10.00	green; orange
1964	\$12.00	white; purple
1965	\$12.00	green; dark green
1966	\$12.00	gray; red
1967	\$12.00	light blue; cobalt blue
1968	\$13.00	white; maroon
1970	\$15.00	blue; light orange
1971	\$16.00	cadmium yellow; cobalt blue
1980	\$12.60	white; green



Figure 3. *The health service stamp from 1968.*

union became one of the ten founding member unions of the Congress of Industrial Organizations (CIO).

During the course of its history the ACWA always stressed the principle of collective bargaining in the clothing industry. It also popularized the principle of unemployment insurance by institution such coverage in three of the largest markets of the trade (New York City, Rochester and Chicago).

The union also undertook the construction of several cooperative apartment complexes to provide affordable housing and low-cost rentals. It also established two banks, the Amalgamated Bank in New York and the Amalgamated Trust and Savings Bank in Chicago.

The Amalgamated Textile Workers of America (ATWA) was formed in 1919 amidst several strikes and during a period of general labor unrest in the textile industry. Sponsored by the ACWA, the ATWA resembled that union in that they both believed in signing contracts, hiring a well-paid staff and having a strong central office. The ATWA hoped to rectify mistakes made during earlier efforts to organize the industry by the United Textile Workers Union and the Industrial Workers of the World.

The history of the ACWA and the ATWA mirrored one another for several decades. In

1976, the Amalgamated Clothing Workers of America and the Textile Workers Union of America merged to form ACTWU, the Amalgamated Clothing and Textile Workers of America; in February of 1995, the ACTWU and the International Ladies Garment Workers Union merged to form UNITE, the Union of Needletrades, Industrial and Textile Employees.

Sidney Hillman

In addition to his wide-ranging labor activities as president of the ACWA for over three decades, Sidney Hillman also played a notable role on the national labor-political scene of the 1930s and 40s.

In 1933 President Franklin D. Roosevelt named Hillman to the NRA's Labor Advisory Board, and in 1935 he was appointed to the National Industrial Recovery Board.

In 1941 Hillman became a key player in America's defense industry when President Roosevelt appointed him associate director general of the Office of Production Management and director of its labor division. In his new-found capacity Hillman played a crucial role both in preventing and in settling strikes among workers engaged on defense projects.

Hillman resumed active guidance of the ACWA in 1942, and the following year he became chairman of the CIO's Political Action Committee, which is generally credited with helping secure FDR's reelection to a fourth term in 1944.

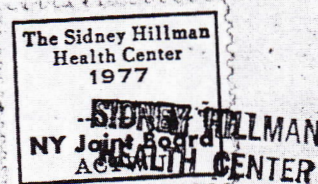
At the end of World War II, Sidney Hillman extended his labor activity to the world scene. On October 6, 1945, he was elected as one of the vice presidents of the newly formed World Federation of Trade Unions. In early 1946 he headed a WFTU commission to study labor conditions in occupied Germany. He died a short time later, on July 10, 1946, at Point Lookout, Long Island, New York.

Assessment stamps

The assessment stamps measure 21 x 28 mm and are perforated 12 1/2. Some of the stamps are perforated on all four side, others are straight-edged on one or more sides. The design is very simple and utilitarian, consisting of a straightforward explanatory text which states, "[the year]—Organization / Assessment / [the amount of the fee] / New York Jt. Bd. / A.C.W. of A." A typical example is

The Center was created to protect and promote the health of members of local unions of the N. Y. Joint Board and affiliates of the Amalgamated Clothing and Textile Workers Union.

The Center is dedicated to the memory of Sidney Hillman to serve the ideals for which he lived and died.



Member's Signature

This card entitles the member of a local affiliated with the New York Joint Board, or with the ACTWU, to whom it is issued, to all services of the Sidney Hillman Health Center during the period from April 1977 to April 1978 in accordance with the rules and regulations of the Sidney Hillman Health Center.

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Figure 4. The health service stamp from 1977 incorporates the initials (ACTWU) of the union's new name. The stamp was used to validate the union medical card.

shown in Figure 1.

The color of the paper on which the stamps are printed varies from year to year. With the exception of 1964 the color of the printed text on the stamps is black. In the case of 1964 it is red. And, with two exceptions, the color of the preprinted assessment fee is red. The two exception are the stamps from 1964 and 1980 where the assessment fee is typed in rather than being preprinted and the color of the designation is thus typewriter black.

The assessment stamps were affixed to the lower left-hand side of an annual assessment card (Figure 2). These cards measure 60 x 99 mm and are printed on thin white cardboard stock. The color of the text and border trim varies from year to year.

Table I is a listing of the stamps and corre-

sponding cards which have been examined. The stamp and card from 1980 give the union name and initials as "Amalgamated Clothing and Textile Workers Union, AFL-CIO" and "ACTWU." This change in name occurred in 1976 as result of the merger with the ATWA.

Health Service Stamps

The Sidney Hillman Health Center was founded in 1951 by the ACWA to provide health services to union members. Located at 16 East 16th Street in New York City, the Institute for Urban Family Health was selected to operate the practice in 1986. It now operates as the Sidney Hillman Family Practice.

Only two health service stamps were available for examination, one from 1968, the other from 1977 (Figures 3 and 4, respectively). The stamp from 1977 already incorporates the new union name.

The technical details for these stamps are basically the same as for the assessment stamps. The stamps are either perforated 12 1/2 on four sides or straight-edged on at least one side. They measure 21 x 28 mm and, like the assessment stamps, are of a simple utilitarian design.

This design consists of an explanatory text which states, "The Sidney Hillman / Health Center / [the year] NY Joint Board / A.C.W. of A." The text on the stamp from 1977 is the same except that the bottom line now reads ACTWU."

The color the the preprinted text on both stamps is black. The 1968 stamp is printed on blue paper, the 1977 stamp on pink paper.

These stamps show no value but served to validate the union medical card and were affixed to the inside of the (folded) card (Figure 5). Folded across the middle to form a booklet, the open card measures 60 x 203 mm overall. The card from 1968 is printed on thin gray cardboard stock and the one from 1977 on light blue stock.

The medical card entitled the member to free health care service at the Sidney Hillman Health Center, Inc., a facility which, explains the text on the card from 1968, "was created to protect and promote the health of members of local unions of the N.Y. Joint Board and affiliates of the Amalgamated Clothing Workers of America." The text of the card from 1977 is the same in all respects except for the change in the union name to "Amalgamated Clothing and Textile Workers Union."

Undoubtedly, the New York Joint Board of the Amalgamated Clothing Workers of America (and its successors) issued many other assessment and health service stamps over the years. Unfortunately, at this time only the stamps discussed above were available for examination.

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Atalaya—winter 2002-03

With the winter 2002-03 issue of *Atalaya* Editor/Publisher Christer Brunström completes 27 years of his English-language cinderella magazine. The market for cinderellas is reflected in this issue by a report by the Editor of his philatelic shopping and an extensive auction report. Many early cinderellas are now well over 100 years old and are bringing substantial sums. The Editor also related the purchase of 13 complete sets of four stamps of Austrian Ortspostmarken on eBay sold "as is." After several

months they arrived and were photocopy fakes; "as is" should have been a warning.

"Odds & Ends" and "Cinderella News" provides a wide overview of the field with several book reviews filling out the issue.

A sample copy of issue 56 along with three back issues can be obtained for \$5 in dollar bill (normally \$12) or for a £5 banknote (no checks please because of high bank charges) from Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden.

The Army-Navy ticket

by Scott Troutman, ARA

In a dealers stock recently I found this patriotic red, white and blue ticket for the 1933 Army-Navy football game. Having gone to neither Army nor Navy the ticket itself was not of interest, but what caught my attention was that the ticket spelled out that a tax of 40 cents had been paid as part of the ticket. This struck me as odd as I had never seen a tax on a football ticket.

The game was held in Franklin Field in Philadelphia, so I thought at first this might be a rare example of a taxed amusement ticket under a Pennsylvania state law, but that law did not come into play until much later.

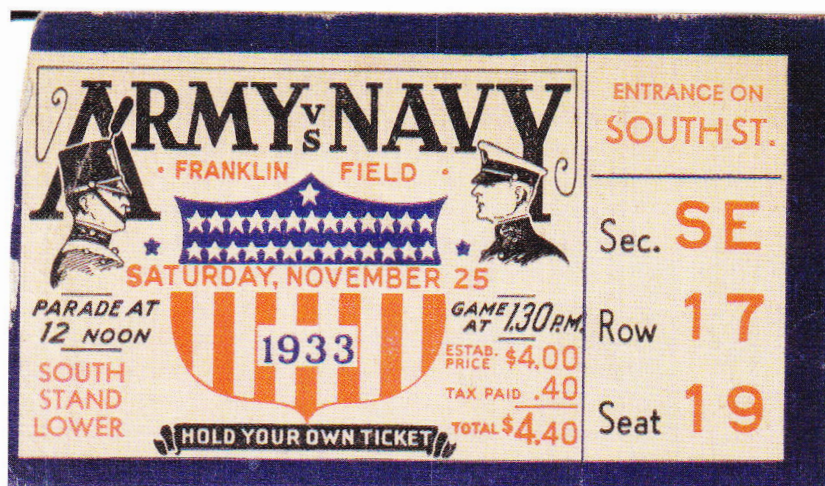
After an afternoon spent in the Oklahoma City University law library I have finally concluded that this was a federal tax on amusement tickets that ran from July 1, 1926, until at least 1942. The tax was one cent of every ten cents of ticket price or fraction thereof.

This law taxed tickets on almost all amusements and athletic contests with some notable exceptions. It did not tax charitable or educational institutions and it did not tax any "spoken plays." This spoken play exemption seems to be in deference to the Chattaqua movement at the time.

There are hundreds of parts to this law so here, I will just discuss the interesting parts with respect to football tickets. Only tickets that cost more than 40 cents were taxed until July 1, 1939, when the minimum price was raised to \$3.00. If you let children under 12 in for free, they were not taxed. If you gave away complimentary tickets, they were taxed. If you let the band members, the ambulance crew, or reporters in for free to either cover the game or as "part of" the amusement, their tickets were not taxed, but early on you had to keep a list of who they were and why they beat the tax. If you bought season tickets, they were taxed only if the average price per game was greater than 40

cents. If you bought a box seat, only the part of the price to enter was taxed. The part that rented you the box seat was considered a facility rental. Complicated enough?

But this was a football game between two colleges. Why was this taxed? They are both educational institutions. Well, on football in particular, and other sports as well, the ticket was taxable depending on where the money went. If the proceeds went into the general funds of the educational institution, then the tickets were tax exempt. However, if



the money went to the athletic program or the football programs of the school, well then you paid the tax. Apparently the money raised at this Army-Navy game went to support the football programs of the military academies. Hence this ticket is a fairly unusual collegiate item from a tax standpoint.

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Treasury Decisions Under Internal Revenue Laws of the United States. Vol. 34, Jan 1937-Dec. 1938. Tax Decisions 4753 and 4827.

Auction Notes

Sale number 72 closed on November 1. It was the 28th sale I have done. The auctions continue to grow in size and the variety of the material offered. I have listed below the dates of the sales for 2003 and the deadlines for submitting material for these auctions.

Sale no. 73 will appear in the January-February copy of *The American Revenuer* with a closing date May 3, 2003. I am trying to allow more time between sales to permit our overseas members a chance to receive their auction listings and submit bids. Not everyone has access to our web site. Sale 73 will be a large one with many lots of foreign revenues from Western Europe. The material has been consigned by a longtime member of the ARA. It is cataloged using the Erler catalogs and has very reasonable suggested bids or minimum bids. The sale also includes some wonderful US First Issue revenues, including many imperforate and part perforate issues. These stamps have been examined by three of our noted experts in this area and questionable stamps will be so indicated.

Important: If you have been paying for your purchases with a credit card, I need some additional information from you. Effective October 15, ALL credit card orders are required to have the "V-code" (Verification Code) included. This is for your protection and ours. If you are using a VISA, Master Charge or Discover card, This code is the last 3 digits found on the signature line on the back of your credit card. American Express card users will find a four digit number on the front of the card above and to the right of their card account number. I cannot process or accept payments without this additional data. There will be a place for you to enter your credit card information on your statement.

Payments for auction lots are expected promptly, hopefully with 10 days of receipt of the material you successfully bid on. If you are a first time bidder you will receive a statement first and the lots when they are paid for. Yes, I do charge a nominal interest penalty, 1% per month, for late payment. This seldom happens however. If your lots arrive when you are out of town, on vacation, or business, don't worry about being a week or two late.

Bids can be sent using the form on the ARA website, <<http://www.revenuer.org>>. I encourage this and I will acknowledge receipt of your email promptly. Bids may also be faxed to my dedicated FAX machine or you can contact me by telephone. Telephone bids should also be confirmed by sending a written bid by mail.

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

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

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

Returning lots is permitted in certain circumstances. Lots must be returned within 10 days. If a lot is described as defective, faulty or "as is," it is not returnable. If either the consignor or I have erred in the identification of the stamp or item, it can be returned. Accumulations, lots with many stamps, duplicates, etc., are not returnable. It is not practical for me to examine every single stamp in such lots, yet alone check them for accuracy, etc. Bid accordingly. As I said, I have learned a lot about describing lots. Please trust me when I state a cancel is 100% on a First Issue revenue but the stamp is faulty. You are bidding on what is probably a scarce cancel, not based on the condition of the stamp. Remember that certain stamps are normally found with manuscript cancels,

cut cancels, punched holes, etc. I will always note the exceptions, not necessarily the common.

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

Mail your lots prior to the submittal dates provided for each auction, the sooner the better of course. Please send your lots to the Post Office Box address and insure them or register them as you see necessary. You will receive a confirmation from me upon receipt

Future auctions:

Sale	TAR Issue	Lots Due NLT	Closing Date
73	Jan-Feb, 2003	Dec 2, 2002	May 3, 2003
74	May-June, 2003	May 1, 2003	Aug 18, 2003
75	Sep-Oct, 2003	Aug 4, 2003	Jan 6, 2004

and a detailed consignor's statement after the auction lot numbers have been assigned.

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

Martin Richardson, Auction Manager
PO Box 1574, Dayton, OH 45401-1574; 7130
Claybeck Drive, Dayton, OH 45424; phone
937-236-4058; fax 937-233-3929; email
<martyr1@attglobal.net>.

The Revenue Journal of Great Britain—September 2002

A milestone has been reached by *The Revenue Journal of Great Britain* with their September 2002 issue—50 issues, 12 ½ years for the delightful quarterly. Editor Clive Akerman notes that about half of the members of the journal's sponsoring society, The Revenue Society of Great Britain, live outside of the United Kingdom and indicate they collect revenues from 110 different countries.

So, appropriately, this issues contains articles about stamps from Great Britain, Colombia, the Indian Princely States and notes about stamps from Kurdistan, Ecuador, Greece, Honduras, India, Federated Malay States and France.

Ed Hitchings tells about his "Great-Uncle David's Pocket Diary." Similar to what we have today with maps and tables of equivalents, this book had several pages on Licences, Patents, Bills of Exchange and Promissory Notes, and Customs Duties.

Harry Dagnall remembers "An Important 250th Anniversary." In Great Britain 1752, which in spite of being a leap year, only contained 355 days. The reason was that in Sep-

tember of that year the change was made from the Julian calendar to the Gregorian calendar. Some countries had made the change earlier, some later (Turkey in 1926). One result was the end of the British tax year moved to April 5..

Abdul Mollah in "Indian Princely States" follows up an article by Kenneth Robbins and demonstrates why so many Indian Court Fee stamps are defaced with punches—it was necessary to punch out an important portion of the stamp's design, usually the King's head.

This issue also had an auction supplement for the society's Auction number 7. Open to members only, the auction had 428 lots of worldwide revenue stamps.

The Revenue Journal of Great Britain is the quarterly publication of the Revenue Society of Great Britain. For information about membership contact Tony Hall, Hon. Secretary, 57 Brandles Road, Letchworth, Herts SG6 2JA, UK or by email <rsgb.hall@talk21.com>.

Haiti's "Contribution Civique" fiscal stamps

by Gerald L. Boarino, ARA

On September 14, 1948, Haiti's President Dumarsais Estimé (1946–1950) signed into law a bill that created a new type of fiscal stamp. Called the "Contribution Civique" the intent of the tax was patriotic; namely, to raise money for distribution to Haiti's cities so that parks could be created with statues commemorating Haiti's Heroes of Independence (e.g., Toussaint L'Ouverture, Jean

Jacques Dessalines, Alexander Pétion, etc.). The collection of this tax was to last one year as specifically stated in the law (see *Le Moniteur*, September 16, 1948). However, as we shall see following, its collection was to last at least

through 1958. We know that the law was definitely rescinded effective October 1, 1959. The then President François "Papa Doc" Duvalier deemed that it was inefficient (translation: not comprehensive enough and, thus, not producing the desired income) and ordered the creation of the "Contribution de Solidarité" as a substitute.

The special tax stamps that were ordered were applied to a large variety of areas; for example, on business licenses, recording of documents, on exporters and importers; and in the area of entertainment, on tickets for boxing matches, soccer games, dances, movies, theatrical performances, etc. Employees—both in the private and public sectors—were required to pay the tax on a monthly basis, as were professionals. Table I

shows the monthly tax levied on certain groups.

The design of the two issues of the Contribution Civique stamp show the country's coat of arms and are made from the same die. While the first issue (Figure 1) shows the name of the local printer, "Cie Litho d'Haiti" or the Compagnie de Lithographie d'Haiti, in the selvage of the lower right, the second issue (Figure 2) omits it.



Fig. 1. The 10 centimes Contribution Civique fiscal



Fig. 2. The 1 gourde Fiscal, with the date December 1955. Note the absence of the imprint.

The Samuel Dalsimer "A Checklist of Haitian Revenues" (updated by Carroll Lloyd and Peter Jeannopoulos) that appears in *Haiti Philately*, IV:4 shows the first issue as having been printed in the year 1949. However, as the law that created the category of fiscal was enacted in September 1948 it is possible that the first stamps appeared a few months earlier.

The design of the first issue (Figure 1) measures 39 x 34 mm, with perforation 14. Denominations and colors are: 0,10 (blue), 0,25 (brown), 0,50 (green) centimes, and 1,00 (red) and 5,00 (yellow) gourdes. To understand these amounts, the gourde at the time was pegged at 5 per 1 U.S. dollar, with 100 centimes equaling 1 gourde.

The Dalsimer work cites the second issue as printed in the year 1959. This date should be revised for a 1 gourde fiscal (Figure 2) in my collection bears a bank handstamp dated December ?, 1955.

The denominations and colors of the second issue are: 0,10 (blue), 0,25 (brown), 0,50 (green) and 1,00 gourde (red). While the design measurement is the same as the first

Table I

Contribution Civique tax rates

Professional Group	Monthly Tax Paid
Doctors, Lawyers, Notaries	50 centimes
Architects, Engineers	50 centimes
Artisans	20 centimes
Shop Foreman	20 centimes
Surveyors	25 centimes

Finally, a note on the printer: the Compagnie de Lithographie d'Haiti (later the Presses Nationales d'Haiti). Its quality control, at best, was very erratic; thus, printings of all fiscal stamps show a great variety of shades, misplaced perforations, errors of folded paper, areas devoid of an image, etc. Figure 3 is such an example, where the ink was not properly distributed.



Figure 3. Copy of the 25 centimes fiscal that shows ink not applied completely.

[This space is your opportunity to share interesting revenue items with other readers without having to write an entire article. You are invited to share a favorite stamp or document, something new or something just plain interesting. Send the Editor a photograph, a scan (at least 300 dpi in TIFF or JPEG format on a disk or CD or by email) or even a

photocopy (please do not fold; experiment a little with copier settings to get the best possible copy—remember, the final reproduction will not be as good as your copy) along with a few words telling what your item is or what you think it is.]

Recently I was at the Philatelic Foundation and spoke to Brian Bleckwenn about this letter. He suggested I send a scan on to you and seek your suggestions. Needless to say as a Colombia collector, this is out of my territory.

This letter was in some materials donated to the youth stamp club I run so my interest is two fold. First, Brian thought you might have some interest in publishing the letter as an interesting documentation of this provisional issue. Second, since I have no budget to support the program I have run for years at our library, I would like to sell it to a collector and get as much as the market will bear for the letter to support our program. Your help is very much appreciated.

[illegible]

Here is an example of a new taxpaid stamp for use on a quarter liter container of spirits. I believe that the long "banderoles" are still being used as well as these new round ones.

The rouletted Ontario law stamps



Figure 1a and b. The \$2 stamp (OL42) with varieties of perce en scie and perce en ligne rouletting.

by Marshall C. Lipton, ARA

The 1864-68 Ontario Law stamps OL1-OL45 were engraved and printed by the American Banknote Company in New York City as were most Canadian stamps of that era. On February 8, 1868, the contract with American Banknote Company was terminated and a contract with the newly formed British American Banknote Company was entered into. (Zaluski, 1991) These stamps were perforated 12 by a machine modeled after the early Bemrose perforator invented and patented in England by William Bemrose in 1854. (Boggs, 1982, pp. 3-20) Most likely the prototype used was the third one developed by Bemrose in late 1862-63 with a gauge of 11.95, thus the perforation 12 commonly seen on these stamps. This machine had the capability to both perforate and roulette. (Boggs, 1982, p. 22)

Inexplicably, some of these stamps were rouletted and others rouletted and perforated in combination. Of the seven different types of roulette either perce en scie or perce en ligne are seen on these stamps; none are known used and most appear without gum further enhancing their mystery. Some examples are shown below. Figure 1a displays an OL42 with perce en scie on all sides and

Figure 1b shows an OL42 with three sides pierce en scie and the bottom perce en ligne. Figure 2 is an OL29 perforated on three sides and perce en ligne on the right side. Figure 3 is an example of a block of OL16 with unseparated perce en ligne.

Speculation surrounds the purpose of these stamps. Some theorize due to dissatisfaction with the perforations the company felt a need to experiment with different types of separations and these are the product of their results; none of which were ever circulated. Accordingly, it is surmised the stamps were placed in storage and released after 1868, which was subsequent to their validity and therefore none are known used. (Zaluski, 1993) Much credence is giving to this theory. However, from a practical standpoint if it were the company's intention to test this experiment it seems reasonable some would be used.

On the other hand the motivation very well may have been philatelic. It is conceivable that these stamps were unofficially rouletted by an unauthorized source with the



Figure 2. A \$4 law stamp, OL29, rouletted perce en ligne on one side and perforated on the other three.



Figure 3. A block for the \$5 OL 16 rouletted perce en ligne.

collector in mind. This may explain why they are found unused. Adding further to the conundrum, Van Dam claims to have seen some used high value, a none of which were perce en scie. This would of course invalidate all the above. It remains a confounded subject and one that entreats further study.(Van Dam).

References

- Boggs, W. S. *Early American Perforating Machines and Perforations 1857-1867* The Unitrade Press, 1982.
- Van Dam, E. S. J. Personal conversation with author.
- Zaluski, E. *Canadian Revenues, Volume 1*. Right Road Printing Limited 1991:125.
- Zaluski, E. *Canadian Revenues Volume 6*. Right Road Printing Limited, 1993:30, note 27.

Request for checklist update assistance

I am updating Dr. Richard Riley's 25 year old checklist of the multiples of the private die proprietary revenues of the US (M&Ms). This is a call to all ARA members to check your holdings, and send me photocopies or descriptions of these issues you have in pairs, strips or blocks of any size. I will reimburse

your costs. Anonymous submittals acceptable, but your privacy is assured.

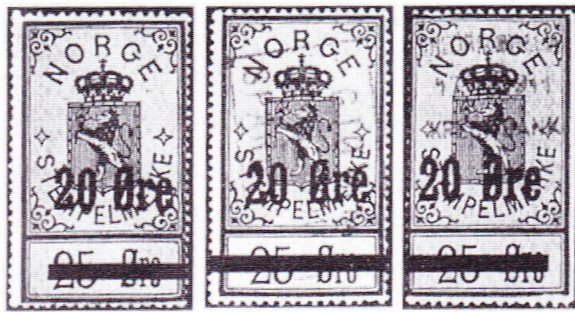
The update will be published in these pages; help me make it as accurate as possible. Thank you. Paul Weidhaas, Box 1890, Manhattan KS 66502.

Norway Stempelmerke Nr. 39

three different surcharges

by Knut Glasø, Trondheim, Norway

(This article, in Norwegian, appeared in the Norwegian philatelic journal *NFF-Varianten*, nr. 3/2001. Translated by Paul Nelson and reprinted with permission of the author of Trondheim, Norway. Comments in parentheses are from the translator.)



Collecting revenue stamps (in Norway) was more popular in the years between 1900 and 1930 than it is today. Many stamp collectors collected both revenue stamps, freight stamps (such as from the Norwegian rail lines) and bypost (private local posts) in addition to postage stamps from the entire world, at that time. Recently, I purchased at auction a collection with revenues and freight stamps from that period.

There are three different types of the Norwegian revenue stamp numbered 39 in the 1975 Soot-Ryen catalog (Nelson catalog number 32). This stamp is a provisional, 20 øre on 25 øre. The 25 øre stamp that was overprinted is revenue stamp number 1 in each catalog, issued on January 1, 1886, together with eight other revenues in different values. The 25 øre stamp is blue with a pale red underprint. The design is of the Norwegian coat of arms, and these stamps were printed by The Central Printing Works in Christiania (now Oslo). The perforation is $13\frac{1}{2} \times 14\frac{1}{2}$.

The overprint is black, and the revalued stamp was issued on January 30, 1911. The overprinting was done by Norsk

Kundgjørelsestidende (Norwegian Announcement Times). The horizontal line that obliterates the 25 Øre denomination at the bottom of the stamp does not go completely across the sheet of stamps from right to left. Therefore, there are three distinct types of Soot-Ryen 39, Nelson 32. The most frequently encountered type is from the center stamps of the sheet, where the line goes completely across the stamp. The sheet size was 50, set up 10 x 5 stamps. The illustration show a stamp from the left vertical row, the center rows, and the right vertical row, respectively. The third stamp is imperforate along its right side, in addition to having the horizontal overprint truncate before the right edge of the stamp. The first stamp shown is perforated along its left side, but can be placed in the sheet because of the truncation of the horizontal overprinted line before the left edge of the stamp.

Stamps from the top horizontal row, in sheet positions 1–9, are imperforate at top, and the stamp from the top right corner of the sheet, position 10, is imperforate at top and right. So far, we are not sure whether the bottom horizontal row of stamps are imperforate at the bottom or not, so information about these is being sought after.

In July 2001, a 24% “merverdiavgift,” or “value added tax” was added to Norwegian postal costs. Postage stamps that are purchased or used after July 1, 2001, can therefore be considered to be almost one-fifth a revenue stamp. Because of this, can we look for an increased interest in revenue stamp collecting in Norway?

References

- Nelson, P. A. Editor. *Catalog of Scandinavian Revenue Stamps, Volume I*. Claremont, California: 1983.
Soot-Ryen, Tran. “Norges sportel-, juster-, og stempelmerker”. Oslo 1975.

Current Greenland cigarette tax stamp

by Paul Nelson, ARA

Illustrated here are two current cigarette packages from Greenland. An internet acquaintance from Sweden just was there and sent me these.

Note that the health warnings are bilingual; in Greenlandic and in Danish. The text on each pack is identical; I have shown an example of each side.

One of these is a box of 10 cigarettes; the other is a soft pack of 20 cigarettes. Prince is a popular Danish brand, "Made in Denmark by the House of Prince."

The taxpaid on these are of the same design, but the dimensions on the box of 10 are a bit smaller than those on the soft pack of 20. The design, of course, is of a polar bear. The text translates into English approximately as "Tax / Greenland's National Treasury."



CalRev November meeting

Sunday November 3, 2002, CalRev members met at the Sacramento Philatelic Exhibition (SACAPEX). Sunday meeting of CalRev was a great success. We had 16 members present and another ten guests. Paul Fletcher (from Australia) introduced our speaker, David McNamee. David is one of our newest CalRev members. He, gave an over one-hour presentation on the Tattersal lottery (sweepstakes) started in Australia in 1888 and still running. Earlier this year, in Tasmania, he had a book launch, same subject: Tattersals, a lottery based on horse racing. The book was published by the Royal Philatelic Society of Australia with 1,200 copies printed (hardback) of which 1,000 copies were bought by Tattersals and the rest may be made available to the philatelic community. David is thinking he will receive about 20 copies but funds for their purchase go to the Royal. All work and no pay!

The crowd of 26 were spellbound as he told of the government attempts to put the lottery out of business then back into business, how the company moved from area to area in Aus-

tralia to avoid prosecution and the various ruses they used to receive their mail and the money for the bets. It has been a thirty-year quest for David to collect, research and correlate various related in order to exhibit this material and write his book. The story he tells about Tattersals is absolutely fascinating and he supported it by passing around dozens of pages from his gold medal exhibit.

Odds and ends: Jim Bussey passed around a draft copy of the German tobacco catalog that he is doing. Looks great! Jay Lewis showed a metal (tin) container for tobacco. It still had an intact five pound tobacco stamp pasted to the bottom side of the tin. Tough to display. Our election of officers for CalRev will be held in December, the slate of officers nominated for office are: Joe Ross, President; Bill Barr, Vice President; and Jay Lewis, Secretary/Treasurer. Write-ins or nominations from the floor and election of officers will be done at the Redwood City show, Penpex on December 7 or 8. Looking forward to seeing you at PENPEX.

Joe Ross, ARA



A special, special tax stamp

Figure 1.
Manufacturer,
Distributor,
etc of Opium
etc STS for
1915.

by Scott TroutmanARA

Recently a friend sold me a bundle of special tax stamps for a "Manufacturer, Distributor, Etc. of Opium, Etc." that had been in a fire. They were the tax stamps for Irwin, Neisler & Company, Incorporated of Decatur, Illinois, a manufacturer of medicinal narcotics. The special tax stamps ran from 1915 through 1926. They were interesting in that they crossed the boundary of two law changes which occurred—first in 1914 and then in 1919.

The first stamp which I have shown (Figure 1), is one from 1915. Listed as series 1915, they came into being as a result of law changes signed into law December 17, 1914

(Decisions, 1914). The new tax was \$1 per year for a special tax stamp which made it legal for the taxpayer to process or import opium. Given the taxes on opium at the time, this was a real bargain especially given that it covered a whole company. The law specifies that stamps were issued for the 12 month period which began in July. Thus the 1915 stamp covered the time period from July 1914 through June 1915.

The problem was the Internal Revenue service did not have any special tax stamps prepared. Apparently they finally got a supply, at least in Irwin, Neisler's case, in March 1915. The stamp has had all but four coupons removed and a changed tax of 34 cents has

been handstamped in both at the top ("34ct") and in the middle ("THIRTY-FOUR CENTS") in magenta. This corresponds to one-third of the \$1 tax for the four months remaining in the 1915 tax cycle.

In the years 1916–1919, the special tax stamp is for \$1 with all twelve coupons attached. Often they were removed if the stamp was for the whole year to make displaying the stamp easier. Displaying the stamp in the premises was required.

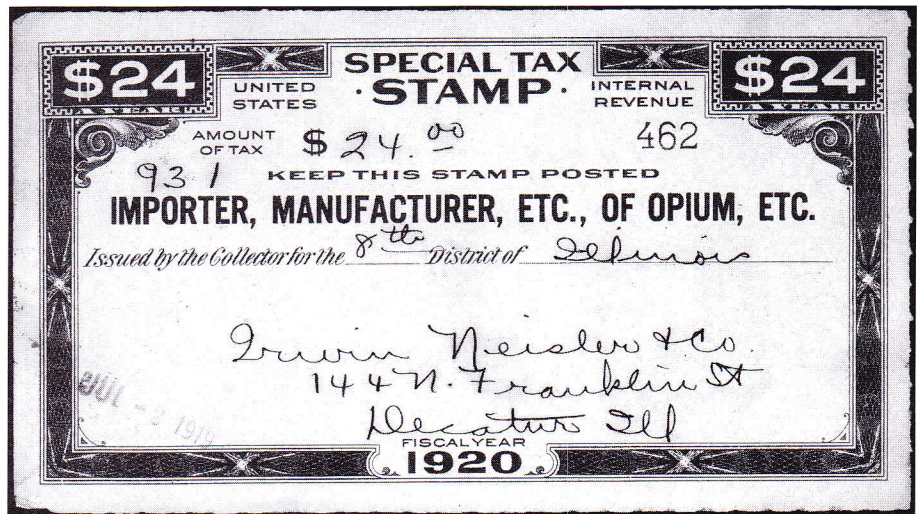
The Revenue Act of 1918 (Sections 1001 and 1002)* changed the tax rates to \$2 per month or \$24 a year effective January 1, 1919. This act was aimed at raising revenue to pay for World War I. Apparently a 1915 series special tax stamp for 1919 had already been issued, though there was none in the hoard I acquired. The 1917 stamp was also missing.

The new 1920 stamp (Figure 2) was a smaller format stamp for \$24. It too had coupons, but they are not attached on this example. This example was issued July 2, 1919. As before a variable amount of tax could be written in. The new stamps were for "IMPORTER, MANU-

FACTURER, ETC., OF OPIUM ETC."

The interesting item is the sadly damaged Form I—Special (Figure 3). It was apparently the special tax stamp for the period from January 1, 1919, through June 30, 1919, under the new tax rates. This IRS document was apparently used for any special tax stamps where rate increases occurred due to the law change. In this case the form was filled out to indicate that Irwin Neisler & Co. was an "Importer, manufacturer, producer & compounder" of drugs using opium. The form has a magenta

Figure 2. The STSs for 1920 were in a smaller format.



*Curiously I could find no tax decisions in 1918 or 1919 spelling out this law change. It is referenced on the Form I.

"Narcotic" handstamp applied. This form was made out in March 24, 1919 (surprisingly late for an apparently large manufacturer). This probably indicates again that it

Form I.—Special.
UNITED STATES INTERNAL REVENUE.

RETURN OF SPECIAL TAXES—REVENUE ACT OF 1918.

Office of Collector of Internal Revenue, Springfield, Illinois, March 24, 1919.

Noticed hereby that the Revenue Act of 1918 (Sections 1001 and 1002) imposes additional SPECIAL TAXES, effective from Jan. 1, 1919, and authorizes issue of receipt in lieu of stamp of amount by which the tax due to June 30, 1919, is in excess of that paid or payable as evidenced by stamp issued. Your liability is as set opposite, and the tax must be paid within 30 days after passage of act, or penalty will attach. Return this notice with your remittance. See back.

Irwin Neisler & Co., Inc.,
144 North Franklin Ave.,
Decatur, Illinois.

BUSINESS:
Importer, manufacturer,
producer & compounder.

New rate per annum \$24.00
Tax for period 1/1 to 6/30/19 \$12.00
Credit, paid same period
Additional special tax due 12.00

Received payment,
APR 26 1919
J. L. PICKER
Collector of Internal Revenue.

The law requires this receipt (and it is such only when properly stamped "paid" by the collector) to be posted as in case of Special Tax Stamp, and with it, within your place of business. 2-8224

Figure 3. A Form I—Special from 1919.

TREASURY DEPARTMENT,
 U. S. INTERNAL REVENUE,
 Form 1.

ORIGINAL

RECEIPT FOR ADVANCE PAYMENTS—REGULAR TAXES.

COLLECTOR'S OFFICE 8th, DISTRICT OF Illinois

At Springfield, Ill. DATE November 15, 1920

Received application for registration in Class 5
 as a dealer in untaxed Narcotic preparations for
 the period ending June 30, 1921 in connection with
 registration in Class 1, filed June 16, 1920.

Class.....1
 Class.....5

Form 58 (Year.) (Month.)
 Form 23 (Year.) (Month.)

(Description of collection, same as in column 3, Form 58, for
 unassessable items.)

Reg. No. 931

Irwin, Neisler & Co., Inc.,
 144 North Franklin St., Decatur, Ill.

XX
 XXXXXXXX
J. L. Pickermire
 2-2792 Collector of Internal Revenue.

Figure 4. A
Form 1 used in
1920.

took the Internal Revenue Service that long to get set up for the new rates. Another magenta handstamp at upper left indicates "Liability was disclosed during the month in which business was begun" and is signed and dated in red ink by April Liss, April 25, 1919. This indicates that the Springfield Office was just late getting the forms and there was no intent by the company to not pay the tax. A final magenta handstamp in the "Received payment" box April 26, 1919, is by tax collector J. L. Pickermire. This indicates Irwin, Neisler & Co. had paid the \$12 additional tax which was imposed.

Collectors of special tax stamps should be on the lookout for other Form 1s used as special tax stamps in the 1919 period (Figure 4).

My guess is these are quite rare. The manufacturer or importer of opium stamps are fairly scarce as well. Hines (1976) estimates that fewer than 1,000 were issued in any given year, and by 1926 the number was down to below 400. The \$24 yearly tax rate stayed in effect until at least 1953.

References

1. Treasury Decisions under Internal Revenue Laws of the United States, Volume 16, January-December 1914. pps 290-295.
3. Internal Revenue Special Tax Stamps 1873-1972, Terence Hines, 1976.

All illustrations at approximately 75% original size.

To the Editor...



Possible RJA72a

In the July-August 2002 issue of *The American Revenuer*, Charles R. Biro asked if any readers were aware of RJA72a, the imperforate 40¢ stamp on watermarked paper. I am reporting the existence of one in my

collection. The stamp is unused with original gum, thinly applied, and clearly showing the watermark. The margins seem adequate for an imperforate example.

John D. Bowman, ARA

Reprinting old articles

I read with interest your "The Editor

notes..." column in the July-August issue of *The American Revenuer*. While I feel for

those members that have been part of the ARA for many years, I still believe that good revenue articles are worth repeating, just to refresh the memory.

It is also important to remember that new members may be open to collecting other segments of revenues if prompted by an interesting article. While I rarely receive any feedback from my articles on Firearms Transfer revenue stamps, I hope that members enjoy the articles.

About a year ago, I began collecting imperforate and part-perforate First Issue revenues. Would it be possible to find a member that would be willing to cover some of the nuances of these issues? For example, just how scarce are some of the issues that do not

carry a price in the Scott catalog? Examples include R15a, R15b, R22a, R26b, etc. They must be quite scarce as I have never seen examples offered at auction. They must also have some usage characteristics that could help determine if the copy I may find at a dealer's table may be legitimate or just a trimmed copy of a perforated example. The same goes for RL1a. While I've read that the stamp does exist, would it be possible to show it with a brief write-up?

In essence, I would enjoy articles on the scarce revenue stamps that I may never own but would appreciate knowing the background of their scarcity.

Regards,

Gregg Greenwald, ARA

Review of Kulo book

I read the review by Joe Ross of the new book by Ants Kulo from Estonia, on the subject of Swedish and Russian stamped paper in the Baltic.

I have seen this book, as well, and I have the following added comments to make about the work, with full agreement with Joe's words.

Obviously, my interest is in the Swedish material, which occupies a tiny number of pages, about 12, out of the total of some 190 or so. There are four types of Swedish coats of arms illustrated; the "Swedish" three crowns, the Estonian and Livonian Provinces, the Province of Estonia, and the Province of Livonia. Of these, the book lists two values for "Sweden", four for the Estonian and Livonian Provinces, three for Livonia, and four for Estonia. (Note the sequences are different.) The text of the denominations in the imprints are in Swedish currency, but in the German language for the Estonian and Livonian Provinces and for the Province of Livonia. This is apparently because of the

large German speaking population in these southern regions.

The text states that during the Swedish period from 1688 until about 1720 the paper was handmade and was often of foreign origin. The watermarks of the papermakers appear in the paper. One page of Western European watermark illustrations is given but there is no indication about which ones appear on the Swedish papers. Incidentally, I have in my collection one document that contains the Amsterdam Coat of Arms, which is one of those illustrated here.

There are some pages of introduction, in understandable English, about all of this, a skeletal pricing guide, and a bibliography. In the bibliography, the Saarinen book of Finnish revenue stamps and papers is referenced. Neither the late Gunnar Joos' 1997 publication nor the privately produced 1992 book by the late Stig Kjellander which preceded Joos are mentioned, and these both document denominations from these areas and this period that are not described by Kulo.

Paul Nelson, ARA

by Kenneth Trettin, ARA

Last time I commented that none of our "50-year members are still with us." This resulted in a letter from Henry Tolman II whose comments could only remind me of Mark Twain's comments upon reading of his death in the press. I did check a printout of our mailing list before making that statement. However, we all know that computers

can have a mind of their own; Henry's name was not listed under the letter T. Upon receiving his letter I was able to locate it in the Is, between Iceland and III. It would seem that the computer thinks the second (II) and the third (III) following one's name is actually the member's last name. My sincere apologies to member Henry Tolman II, ARA member 25 and Honorary Life Member 13.

50 years ago in The American Revenuer

The November 1952 issue consisted of only eight pages. The longest article was shorter than this column (maybe I should take a lesson from the past). The two most noteworthy were a listing of "Wine' Precancels" by Clarence Chappell and "The 1873 \$5 Proprietary" by Phil Ward. Chappell, of course, is still well known today for his listing of cancellations on the Proprietary Battleship stamps of 1898. Phil Ward, the Philadelphia stamp dealer, was a prolific writer about many U.S. stamps both revenue and postage.

The Secretary's report listed members up through 381; this included George Flagg who was at one time our society attorney and who until recently has been a sometimes controversial member of the Des Moines city council.

December 1952 brought a 12-page issues plus the society's first yearbook consisting of the society's constitution, an index to *The American Revenuer* (even then the constitution specified that the word "The" was part of the journal's title) and a listing of members by name and collecting interest. A total of 153 members were listed with 21 (excluding duplications) indicating that they collected Mexico, Canada or foreign. This was 14% of the membership and would contradict what

Elbert Hubbard, the founder of the ARA, always told me—that the ARA was suppose to be for collectors of U.S. revenues not foreign; in over 26 years of editing this journal I have always considered it to be worldwide in coverage.

It was noted that the current dues of \$2 per year was not sufficient to cover the society's expenses which amounted to printing and mailing the journal and some postage. Unfortunately the amount was locked into the constitution and was difficult to change.

Herman Herst, Jr. presented a chatty article "The Ace of Spades" and its use as a vehicle for the collection of playing cards taxes. The Editor, W. A. Swanker presented the first two "Vignettograms" which were short biographies of the individuals portrayed on U.S. revenue stamps. The series ran for several years. "Speaking of Revenues" by someone identified only as "The Revenue Man" began a series of articles intended to "attempt to keep you up to date in what's new in revenues favoring tax paid probably, as they are my 'pet'." These ramblings did not seem to have a title and covered several subjects per column. Does anyone know who he was?

Remembering Ed Lipson

Ed Lipson loved being the center of attention. I first met him at the New York ASDA Show of 1977, where, I had heard, dealer Eric Jackson would have on display, and for sale, documents bearing the \$200 and \$500 Second Issue "Persian Rugs." To a collector of revenues on document, this was thrilling news, and I was determined to try to buy the one bearing the \$500. Normally this would have been an impossible proposition for someone who had spent the preceding years as a graduate student. Now, though, I was a postdoctoral fellow, paid my entire yearly stipend at the beginning of the year. Shortly before the show date, I was in possession of the princely sum of \$15,500, far more than I had ever had at once, with a head full of feverish calculations. Just how cheaply could I live for a year, in order to maximize my offer for the "Rug"? At the time the stamp cataloged \$6000. I decided I was ready to offer as much as \$10,000 or even \$12,000 for the document. With plenty of roommates, surviv-

ing on bananas, day-old bread and yogurt, I could make \$3500 last a year, couldn't I?

At the show, I made my pilgrimage to Eric's booth, had a first, breathtaking look at the documents, and was told the consignor, one Ed Lipson, was on the floor. Given Eric's description, I soon found him, engaged in vigorous discussion with a prominent revenue collector. My heart sank as I realized he was in the process of turning down an offer higher than mine for the Rug document! Even that amount, it seemed, was nowhere near the value Ed placed on it. Gradually though, my disappointment subsided over the next two days, as I got to know Ed Lipson a bit, and came to realize that selling those documents was in fact the *last* thing he wanted. Putting them under the glass at Eric's booth had been an attention-getting device, garnering some welcome publicity for Eric, and affording Ed a chance to regale one and all with talk of his two gems, their beauty, rarity, and value, how he had ac-

quired them, and so forth. Had someone stepped forward to pay his asking price, I'm sure Ed would have been the most disappointed person at the show. Yes, he relished being the center of attention, but not for its own sake. Underlying his antics was an undeniably genuine enthusiasm for revenue-stamped documents; what he reveled in was not calling attention to himself, but to rare and beautiful documents that he just happened to own! Though Ed specialized in documents bearing imprinted stamps, while I preferred those with adhesives, I knew I had found a kindred spirit.

Ed was endearingly absentminded. I was once in hot pursuit of a wonderful auction lot of bills of exchange from Honolulu, drawn on New Bedford, Massachusetts, with U.S. stamps applied on arrival there. Alas, the bidding went beyond what I was prepared to pay. Chatting with Ed a few days later, I learned he had been the winner, and expressed surprise at his interest in the lot. He replied that he had bid by mistake, thinking it was the following lot; when he got a look at it, though, and especially after hearing my enthusiasm for it, he decided to keep it! A typically Lipsonian extravagance.

Once on a visit to his home in North Ha-

ven, he admitted having temporarily "lost" his Persian Rug document for a year or so before running across it in a safety deposit box. He knew what he had, he told me, he just didn't always know where it was!

Ed could be extraordinarily generous with his time and energy. Having acquired a fabulous hoard from the archives of the Chicago, Burlington & Quincy Rail Road, loaded with promissory notes bearing \$20, \$25 and \$50 stamps, even one with a \$200 First Issue, he excitedly called me with details. A phone call, though, was evidently not sufficient; this group, he opined, had to be seen to be appreciated. Mind you, this was long before the days of scanners and emails. To my amazement, Ed proposed flying to Los Angeles so we could really study and savor the lot. He could fly free on Senior Fare, he said, and would combine our visit with one to a relative. He made the trip, and treated me to a magical couple of hours. How many collectors, I wondered, would endure back to back transcontinental flights purely to share a find with a friend? None I could think of.

So here's to you, Ed, old friend. We won't see your like soon again.

Michael Mahler, ARA

Assistance sought with Dr. Kilmer overprints

From 1994 to 1997 I published a 23 part study of the 2¢ First Bureau issue triangle stamps in *The United States Specialist*. I am currently working on a survey of these stamps stamps overprinted Dr. Kilmer & Co., Scott RS307-RS315. I recently completed a survey of the original Morton Joyce collection of these stamps plus input from several other collectors and dealers. I would

like to augment the data from these collections by obtaining additional reports from other collectors who might have copies of any of these stamps in their holdings.

The original survey resulted in the listing of six new varieties in the 2003 U. S. Specialized Catalogue, three trial color overprintings and three inverted overprints

Assistance/page 153

A new State Revenue Society publication is ready!

The Kansas Quail Stamps 1937-1961

Their history, printing and plating
by David Lucas

The definitive work on this classic and complex series of stamps. Price — \$17.00 (\$14.00 to SRS members) 47 pages, spiral bound — 3 color pages.

SRS Publication Sales

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Approvals to ARA members

J. L. MCGUIRE

2717 FORD AVENUE

SCHENECTADY, NY 12306

The American Revenue Association

President's Letter

Dues notices have been mailed. Please make your dues payment right away. It will be most appreciated by our secretary.

I would like to call your attention to the election ballot in this issue of TAR. This is your organization and I hope you exercise your right to vote. The Internet has brought big changes to philately. Communication with fellow philatelists' around the world can be accomplished economically and instantaneously. Information that would have taken hours, if not days to locate, is now available at our fingertips. Stamps can be viewed in full color and purchased on any number of web sites any time of the day, seven days a week. The auction sites such as ebay have been a gold mine for finding new material, including items that were not know to exist

before. Unfortunately, with all of the good there are problems. Everyday I receive e-mail's that have virus files attached. These computer viruses are the products of sick people and they can cause malicious damage to the data stored on your computer. If you don't have anti virus software installed and running on your computer, please do so now. Additionally, if you are connected to the Internet through a broadband connection (DSL, cable-modem, etc.), you must install a firewall to deny strangers access to your hard drive. If you do not, you are asking for trouble.

A new year is just around the corner. I wish all of you a very Merry Holiday Season and a Happy and Successful New Year.

Eric Jackson, ARA President

Secretary's Report

Applications for Membership

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

BAILO, RICHARD 5769. Box 7025, New York NY 10023-7025, Proposed By Eric Jackson. US-Non-Scott Listed, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-State, US-Taxpays.

BRENNAN, DAVID J. 5764. Box 704, Bernardsville NJ 07924. Ireland, United States, US-Express Labels, US-Local Posts, US-Telegraphs.

COHEN, JULES A MR. 5771. 85 Scrabbletown Rd., North Kingstown RI 02852, Proposed By Eric Jackson. US-Scott Listed.

FARRELL, PATRICK M. 5770. 5577 W. Co. Rd. 650 N., St Paul IN 47272, Proposed By Eric Scott, United States, US-Express Labels, US-Local Posts, US-Non-Scott Listed, US-Scott Listed, US-Taxpays.

GUGGENHEIM, ROBERT 5768. 5328 Hallford Drive, Dunwoody GA 30338. Canada, United States.

HYDE, LAWRENCE 5765. 108 Pennsylvania Avenue, Syracuse NY 13208-1213. United States, US-Scott Listed.

PASSAMANO, DAVID 5767. Box 98, East Haddam CT 06423. US-1,2,3 Issues Cancels.

SCHROEN, VINCENT D. 5772. 68436 North Kalamazoo Street, White Pigeon MI 49099, Proposed By Mike McBride. Canada-Federal, Canada-Tobacco, United States, Worldwide.

Address Changes

CROMARTIE, W J 3094. 221 S Vienna Ave, Egg Harbor City NJ 08215.

FLORER, MICHAEL R 4221. 2636 Emmitsburg Rd, Apt. 28, Gettysburg PA 17325-7180.

MULLIN, TOM 5753. 362 S. Balderston Drive,

Reinstated from NPD List

Exton PA 19341.

Reinstated from NPD List

Abdul, Andrew 5500

Alevizos, George 1791

Algarin, Victor R 3799

Ballman, Fred 2567

Barata, Paulo 3270

Beachman, Keith W 5520

Benz, Anthony 5461

Born, Wilson E 2958

Carrasquillo, Prof Jose E 4893	Kotanchik, James 2858	Ross, Frederick M 3853
Cope, Jackson L 1484	Krevor, Mitchell K 1390	Savage, Peter V. 5624
Cornio, Georgette P 4954	Maria, Ky 4995	Soesantio, A 4219
Daigle, Francis E 5257	Miller, Richard Hustad 5286	Tarres, Vincente Pons 1795
Dudacek, Wayne 5598	Misra, Satish 4339	Taylor, John A. 5032
Engstrom, Wayne 5415	Nanni, Louis J 5332	Thoden, Rudolph J 2273
Gray, Kent 4746	Neumann, E W 3662	Thompson, William M 1812
Ibsen, Henry G 1466	Nunes, Dr. John J 4984	Wyatt, Eddie D 4717
Jenkins, John C 2667	Philip, Peter V N 1857	Museum of Communication 3348
Johnson, Paul W 4387	Riga, Bonnie, 4784	Mason, Timothy 5162
Kelley, James B 3340	Riga, Roger J 4220	Colby, Paul W4582

October meeting of the New York ARA Chapter

Our regular monthly meeting took place on October 3 at the Collectors Club, 22 East 35th St., New York City. The highlight of the meeting was a pair of lovely first issue revenue documents shown by Brian Bleckwenn. A copy of R95a, the \$10 mortgage imperforate was on one document. A copy of R100a, the \$25 mortgage imperforate was on a second document. Brian also showed a card proof sheet of 90 of R7. The sheet contained a striking example of the double transfer found on this stamp.

Alan Hicks showed several rare special

tax stamps and receipts for special taxes paid. Terence Hines had just acquired a group of about 50 Indonesian revenue documents from the early 1990s, all with various local revenues affixed. Hines also showed several 1939 New Hampshire paper tobacco stamps and discussed whether the numbers found thereon are serial numbers or sheet numbers. They appear to be the latter.

The NY chapter meets the first Thursday of every month at 7:30 pm at the Collectors Club.

Terry Hines, ARA

Assistance from page 151

plus numerous price changes.

I will supply anyone interested in helping in this survey with a form to report their stamps and will return their postage and supply them with a stamped addressed for them to return the survey form so there will be no cost to the collector. All survey informa-

tion will be kept confidential and will not be divulged to anyone and will only be used as part of the total overall results of the survey.

Forms may be obtained from: Kenneth E. Diehl, P. O. Box 4275, Scottsdale, AZ 85261-4275.

2002 ARA election ballot

(You may photocopy this ballot but only one ballot per member will be counted. Mail ballots to the ARA Secretry, Michael McBride, Box 814, Louisville, CO 80027 to arrive not later than December 31, 2002.)

President

☐ Eric Jackson (Pennsylvania)

☐ _____

Vice President

☐ Rick Scott (Indiana)

☐ _____

Board of Directors

(Term expiring in 2006)

(Vote for no more than three)

☐ Donald Green (California)

☐ Jerome Lurie (California)

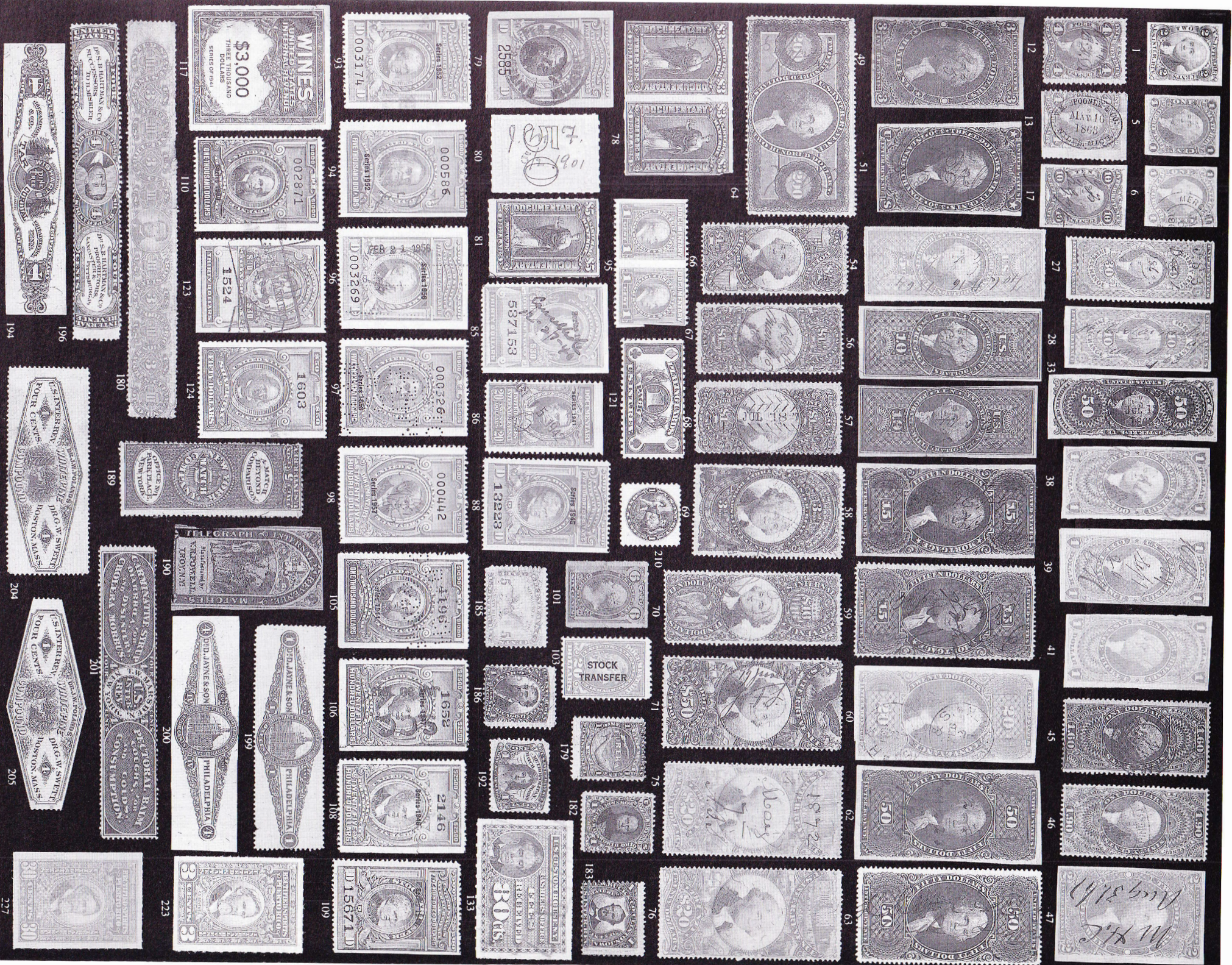
☐ Paul Nelson (California)

☐ Martin Richardson (Ohio)

☐ _____

☐ _____

☐ _____



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MAIL & INTERNET AUCTION #165

CLOSING DATE: January 14, 2003 at 11:00 pm EST

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 \$2.00. 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.

1	First Issue Revenue Essays 57-A 2c brown essay, VF PH --	76	R150a F PHOTO	625.00	check. 1869. VF	--
2	First Issue Revenue Stamps R1a horizontal pair, VF 150.00	77	Documentary R170 blk of 4, mint, F-VF reinforced	600.00	146	RN-B1 Burlington, Vt. Merchants National Bank draft. 1867. Red. F-VF --
3	R1b vertical pair, F	78	R174a F tiny nick at upper right corner PHOTO	450.00	147	as above. 1867. Blue. F-VF --
4	R2c VF corner crease	79	R180 cut cancel, VF creases PHOTO	275.00	148	RN-B2S American Phototype Specimen check. Hoadley, Eno Co., National Bank of the State of New York. F lower right corner clipped, small --
5	R3a F-VF PHOTO	80	R189 used, VF thin spot PHOTO	450.00	149	RN-B17c Virginia, Nev. Gould & Curry Silver Mining Co., Agency of the Bank of California, check. 1870. VF 35.00
6	R4a black h/s, VF PF certificate PHOTO	81	R192a mint, F-VF PHOTO	190.00	150	RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit. 1870. F-VF 90.00
7	R5a vertical pair, F-VF	82	R222 used, F-VF	11.00	151	RN-C21b Virginia, Nev. Gould & Curry Silver Mining Co., Agency of the Bank of California, check. 1872. VF 65.00
8	R6c and 2c Nevada, tied by blue h/s to a Empire Mill and Mining Co. check, Virginia, Nev., 1867, VF --	83	R257 block of four, used, F small faults	120.00+	152	RN-D1 Burlington, Vt. Merchants National Bank draft. 1864. Vignette of eagle. ABN Co. engraved. VF --
9	R7a F-VF	84	R259 used, F-VF	40.00	153	RN-E4S SAMPLE inscribed in stamp, Corlies, Macy & Co. Specimen check, First National Bank of Madison, Wis. VF--
10	R7a vertical pair, VF	85	R282 used, F-VF thin, short perf at lower left PH	600.00	154	RN-G1S SAMPLE inscribed in stamp, Corlies, Macy & Co. Specimen check for Leather Manufacturers National Bank, New York, VF --
11	R11b F	86	R329 used, s/e at top, F-VF PHOTO	275.00	155	as above, National Citizens Bank, New York. VF --
12	R21c F PHOTO	87	R358 used, VF corner crease	120.00	156	as above, Corlies, Macy & Co., New York. VF --
13	R22b black Wm. Spooner & Co., Niles, Mich. oval h/s, F small faults PHOTO	88	R434 used, F-VF corner crease PHOTO	175.00	157	as above, Murray Hill Bank, New York. VF --
14	R25a horizontal strip of three, F-VF	89	R460 used, VF	110.00	158	as above, Bank of the Metropolis, New York. VF --
15	R32a F-VF	90	R485 used, VF light crease	80.00	159	as above, White, Handly & Co., Nashville, Tenn., Bank of the Manhattan Co., New York. VF --
16	R32c diagonal bisect on a Southern Pacific RR. promissory note, Marshall, Texas, 1866, two locomotives, VF	91	R560 cut cancel, VF	25.00	160	as above, Lehigh Valley National Bank, Bethlehem, Pa. VF--
17	R33a XF light crease PHOTO	92	R585 used, F-VF light crease	100.00	161	as above, Tipton County Bank, Tipton, Ind. VF --
18	R37b vertical pair, F	93	R615 used, F-VF PHOTO	100.00	162	as above, Bennington City Nat. Bank, Bennington, Vt. VF --
19	R42a vertical strip of three, F-VF	94	R618 cut cancel, F PHOTO	1,400.00	163	as above, National Bank of Berks Co., Pa. VF --
20	R44b vertical pair, F light creases	95	R654a mint, margin cuts in at right, F PHOTO	--	164	as above, Corn Exchange Bank, New York. VF --
21	R45a top frame line double, VF light crease	96	R701 used, F-VF thin spot PHOTO	85.00	165	as above, Long Branch Banking Co., Long Branch, N.J., VF--
22	R45a horizontal strip of four, punch cancels, F	97	R704 perfin, F-VF small thin PHOTO	650.00	166	as above, Morris, Stratton & Co., Nashville, Tenn. VF --
23	R47a horizontal pair, embossed cancel, F-VF	98	R712 staple holes, F-VF PHOTO	375.00	167	as above, Knowles & Brent, Bankers, New York. VF --
24	R48a horizontal pair, F-VF	99	Proprietary RB5a F-VF	150.00	168	as above, Pacific National Bank, Boston. VF --
25	R49a horizontal pair, F-VF crease	100	RB6a E. F. & Co., N.Y. printed cancel, F	45.00	169	as above, Bowery National Bank, New York. VF --
26	R50a horizontal pair, F-VF	101	RB17c F-VF small tear PHOTO	300.00	170	as above, John H. James, Atlanta, Ga. VF --
27	R52b F-VF PHOTO	102	RB39 mint, F-VF thin spot, PF certificate	90.00	171	as above, North-Western National Bank, Chicago. VF --
28	R53a top margin cuts frame line, o/w F-VF PHOTO	103	Stock Transfer RD18 mint, F-VF PHOTO	85.00	172	as above, Uncas National Bank, Norwich, Ct. VF --
29	R54a horiz. pair, margin touches at LL, F-VF crease	104	RD23 staple holes, F-VF	65.00	173	as above, Greenwich Bank, New York. VF --
30	R57a horizontal pair, VF small tear in right stamp	105	RD185 perfin, VF PHOTO	175.00	174	as above, First National Bank, Marshalltown, Ia. VF tone spot and light crease --
31	R59a horizontal pair, VF	106	RD258 cut cancel (hinge reinforced), F-VF PHOTO	400.00	175	RN-G1 Burlington, Vt. Wells, Richardson & Co., Merchants National Bank check. 1879. VF --
32	R60a horizontal pair, F	107	RD283 staple holes, F-VF	45.00	176	RN-G1a Jacksonville, Ill. John I. Chambers, Jacksonville National Bank check. 1883. VF 40.00
33	R62a SON black Wm. H. Wood h/s, VF thin spot PH	108	RD284 cut cancel (hinge reinforced), VF PHOTO	175.00	177	RN-U2 Phila & Reading RR. stock, unissued. VF 45.00
34	R62a horizontal pair, VF tiny tear in left stamp	109	RD308 cut cancel, F-VF small stain on face PHOTO	90.00	178	RN-V4 A. T. Stewart, Custom House entry, F-VF 90.00
35	R62b F	110	RD335 used, F-VF PHOTO	75.00	179	Private Die Match Stamps RO29e double transfer of entire design, shifted upwards, F small scrape PHOTO --
36	R64b F-VF	111	RD338 cut cancel, VF small thin	95.00	180	RO36a F appearance, faulty PHOTO 1,850.00
37	R66a VF	112	Wines and Cordials RE51 mint, VF	25.00	181	RO40d F-VF thin 75.00
38	R70a red h/s, VF PHOTO	113	RE107A tab missing, F staple holes, small faults	1,750.00	182	RO43a F thin spot PHOTO 1,400.00
39	R71a F PHOTO	114	RE107D used, F-VF creases, small margin tear	375.00	183	RO45a F small faults PHOTO 925.00
40	R73a F-VF	115	RE156 used, F-VF	6.00	184	RO66u F few blunt perfs 300.00
41	R74a F-VF PHOTO	116	RE164 mint, F-VF	325.00	185	RO102b F small thin, pulled perf PHOTO 1,400.00
42	R74c F	117	RE171 used, VF usual small faults & repairs PHOTO	200.00	186	RO113b F red printed cancel, F PHOTO 700.00
43	R75a VF corner crease	118	RE196a used, VF	15.00	187	RO119c VF 50.00
44	R77c F	119	Playing Cards RF6 usual crease, F-VF	50.00	188	RO134P3 VF light crease 75.00
45	R79c blue h/s, VF thin spots PHOTO	120	RF18 carmine surcharge, usual crease, F-VF	60.00	189	RO139b F small faults and repairs PHOTO 1,500.00
46	R80c blue h/s, VF thin spots PHOTO	121	RF29 mint, F-VF PHOTO	175.00	190	RO150a F-VF small faults PHOTO 900.00
47	R83a VF expertly reinforced creases (visible only when dipped) PHOTO	122	Silver Tax RG125 used, F-VF	35.00	191	RO181b F 45.00
48	R83c F-VF thin spot	123	RG127 used, VF short perf PHOTO	160.00	192	RO183a F perf faults PHOTO 1,100.00
49	R86a VF PHOTO	124	RG128 cut cancel reinforced, VF app. short perf PH	325.00	193	RO186a F small tear 120.00
50	R86c F-VF	125	Narcotic Tax RJA14 mint, F-VF	13.50	194	Private Die Medicine RS47b F-VF light crease PH 525.00
51	R87a F PHOTO	126	RJA68b used, scissor clipped, F-VF	400.00	195	RS90u F 450.00
52	R89a F-VF	127	RJA69b used, VF thin	175.00	196	RS99d F thin spot PHOTO 1,250.00
53	R91a F-VF thin spot	128	RJA70a used, VF creases, tiny repair	325.00	197	RS100b F light crease 225.00
54	R92a VF small thin PHOTO	129	RJA105a used, VF creases	125.00	198	RS135b VF thin 275.00
55	R94a F-VF	130	Consular Service Fee RK32 F-VF thin spot	75.00	199	RS144pa F small nick at bottom, few short perfs PH 800.00
56	R95a VF PHOTO	131	RK40 embossed cancel, F-VF s/e at bottom	100.00	200	RS146b F-VF PHOTO 1,100.00
57	R96a F PHOTO	132	Customs Fee RL6 used, VF	30.00	201	RS176a F PHOTO 425.00
58	R97a F creases PHOTO	133	RL7 used, VF PHOTO	75.00	202	RS212c F-VF small thin 125.00
59	R97c F-VF light crease PHOTO	134	RL8 used, VF pinhole	90.00	203	RS235d VF usual creases, small tear and thins 200.00
60	R98a black h/s, VF light creases PHOTO	135	Embossed Revenue Stamped Paper RM46 sharp strike on an 1800 promissory note, VF	125.00	204	RS237d F-VF minor soiling PHOTO 1,050.00
61	R98c F-VF light crease	136	RM111 sharp strike on a 1799 Camden prom. note, VF50.00		205	RS238d VF small thin, light crease and soiling PH 1,200.00
62	R101a VF crease PHOTO	137	RM179 sharp strike on a 1799 Philadelphia promissory note, fold affects stamp, VF	30.00	206	RS277a VF thin 175.00
63	R101c VF light creases PHOTO	138	RM181 sharp strike on an 1800 Philadelphia promissory note, fold affects stamp, VF	75.00	207	Private Die Perfume RT1E 1c red plate essay on card, VF --
64	R102c F light crease, sealed cut at top, PF cert PH	139	RM240 sharp strike on an 1801 promissory note, usual pinhole in stamp, VF	15.00	208	RT1E 3c green plate essay on card, VF --
65	Second Issue Revenue Stamps R106 F-VF	140	RM261a sharp strike on an 1801 Salem promissory note, fold affects counter stamp, VF	20.00	209	RT2P3 VF crease 95.00
66	R119 blue h/s, F-VF light crease PHOTO	141	RM277b sharp strike on an 1814 Norwich promissory note, fold affects stamp, VF	15.00	210	RT3d VF PHOTO 350.00
67	R121 cut cancel, F-VF PHOTO	142	RM281a sharp strike, 1817 Phila. promissory note, VF 13.00		211	RT32T1 VF blue trial color die proof, stamp size, VF 225.00
68	R122 cut cancel, F PHOTO	143	RM558 sharp strike on an 1832 import certificate for one chest of Hyson tea from Canton, VF	20.00	212	Firearms Transfer Tax RY3 mint, F-VF 85.00
69	R126 blue h/s, VF thin spot, PF certificate PHOTO	144	Revenue Stamped Paper RN-B1S SAMPLE inscribed in stamp, Corlies, Macy & Co. Specimen check for Gilboa Cotton Mills, Gilboa, N.Y., F-VF --		213	Cigars TC127A mint, VF 15.00
70	R128 F-VF thin spot PHOTO	145	RN-B1 Burlington, Vt. First National Bank of Burlington		214	TC128A mint, VF 20.00
71	R131 F PHOTO				215	TC129 mint, VF 10.00
72	Third Issue Revenue Stamps R143 cut cancel, F				216	Snuff TE31 F clipped perfs, small faults 7.50
73	R149P4 VF				217	TE32 VF small faults and repair 5.00
74	R149 F				218	TE957b F-VF creases 5.00
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