



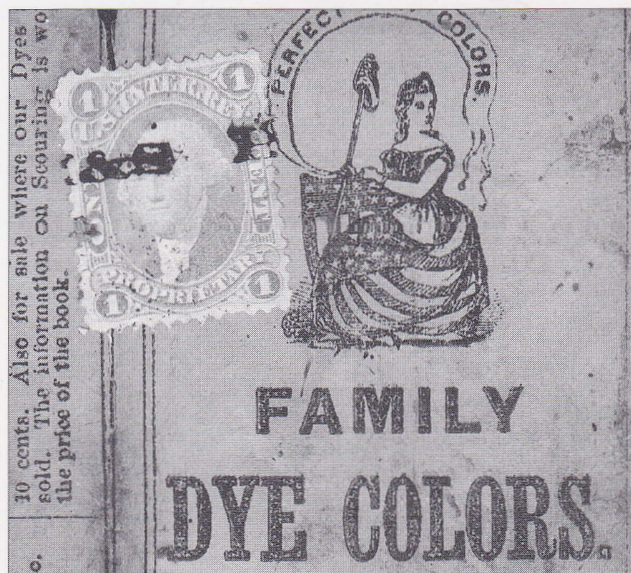
The American Revenuer

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Some things never change.

In 1863 the Internal Revenue ruled atax on non-medical proprietary items should be collected. More, inside, page 7.



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JANUARY-FEBRUARY 2003

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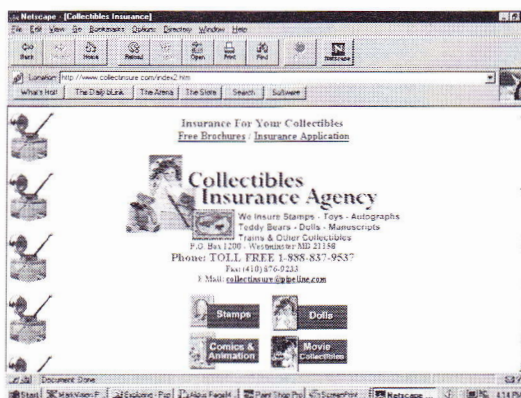
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Hamlin's Wizard Oil

by Jim Fletcher, ARA

*Figure 5.
Hamlin's
adopted
Jumbo the
elephant as a
symbol.*

John A. Hamlin and Lysander B. Hamlin formed Hamlin Brothers during the mid-19th century. They moved from Cincinnati to Chicago early in the Civil War. It was not until later that the firm was renamed Hamlin's Wizard Oil Co. after its most promi-

nent product. The company, itself, was inconsistent on the spelling of "Hamlin's" and the product name was "Hamlin's."

The company used various cancels on its proprietary stamps. In Figure 1 is an RB2 with the printed cancel "HAMLIN BROS." Figure 2 shows an RB12 handstamped "WIZARD OIL COMPANY."

Figure 3 shows two of three RB15s bearing the handstamp "Hamlin's Wizard Oil." Figure 4 shows a grouping of Spanish-American War battleship proprietaries with the printed cancel "HAMLINS W. O. CO."

The firm's most popular product was Hamlin's Wizard Oil, introduced in 1861, although the company usually listed 1865 as this date. The product was advertised in the Elgin, Illinois, newspaper at least as early as October 19, 1864. It contained ammonia, chloroform, turpentine, oils of sassafras and cloves, and 50-70% alcohol. Besides the usual "cures" expected from a liniment, Hamlin's Wizard Oil also claimed to cure cancer, cholera, ulcers, tumors, kidney inflammations, deafness, quinsy, diphtheria, gastritis, stomach and bowel pains and more.

Other products of the company were Wizard Cold Tablets, Wizard Stomach & Blood Regulator, Wizard Liver Whips, Wizard Cough Cordial, Hamlin's Blood & Liver Pills, Hamlin's Cough Balsam and Old Virginia Herb Tea.

John Hamlin had been a magician and quickly used the traveling medicine show to promote Hamlin's Wizard Oil and other products. Hamlin's troupes became

TO THE PUBLIC.

THIS BOOK
Contains A
CHOICE COLLECTION
OF
**Sentimental
AND
Humorous
SONGS.**
FREE TO
EVERYBODY.

I Presume You All Know
Who I Am; I Travel with
**BARNUM'S
CIRCUS.**
I ALWAYS CARRY
A BOTTLE OF
**WIZARD
OIL**
IN MY
TRUNK.
It's a
Good
Thing.

**HAMLIN'S
WIZARD
OIL**
CURES ALL
PAIN

ADDRESS
**HAMLIN'S
WIZARD OIL CO.
CHICAGO, ILL.**

FOR SALE BY
ALL DRUGGISTS

1873



quite polished with very few peers in quality or impact. The magic was eventually put aside, song books were given out free for sing-alongs, and the elephant became the company's symbol, as shown in Figure 5.

John Hamlin became one of the truly big-time medicine magnets. He also became a patron of the theatrical arts in later life, even building the Grand Opera House in Chicago.

Figure 6 pictures a *Hamlin's Book of First Aid* which shows that "Wizard Oil" was renamed "Wizaroyal" by the company sometime in the late 1920s or early 1930s.

Figure 1.
(Upper left)
Printed cancel
on RB2.

Figure 2.
(Center left)
Handstamp
cancel on
RB12.

Figure 3.
(Lower left)
Handstamped
cancel on
RB15 pair.

Figure 4.
(Above)
Printed
cancels on
battleship
proprietary
stamps.

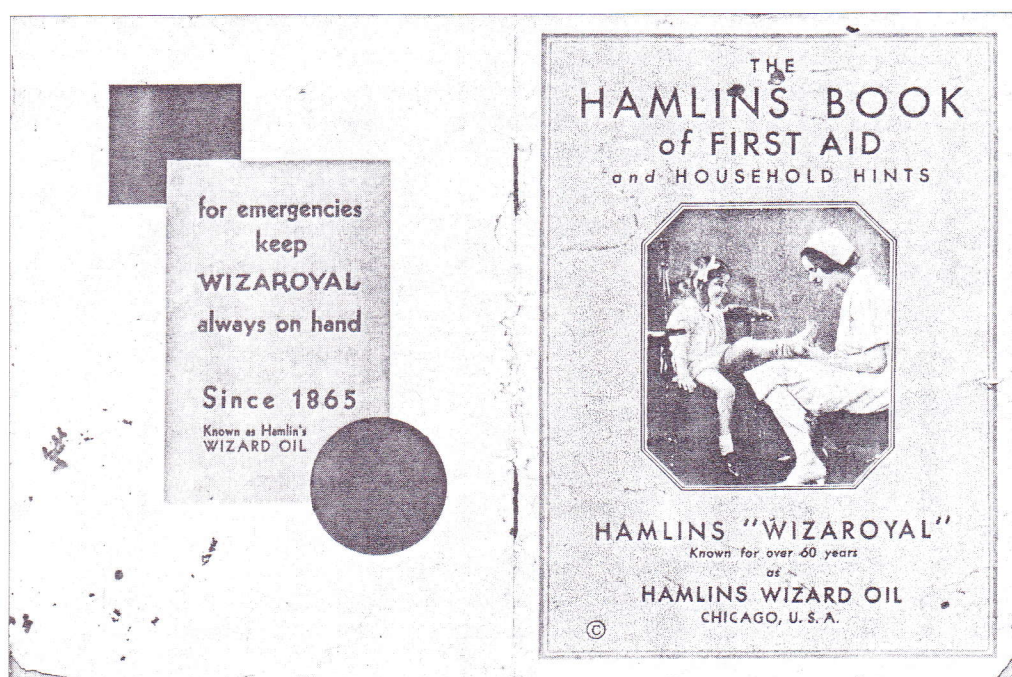


Figure 6. Back and front covers of a household first aid booklet.

The latest from Cal-Rev

by Joe Ross, ARA

On November 9 Cal-Rev had its second meeting of November. It was held at the SUNPEX show in Sunnyvale, California, with 15 attendees meeting in the Board Room of the Sunnyvale Community Center. Bill Dwyer showed us a book titled *All Through the Pill Box A Philatelic Fantasy* by Gerald M. Kine and the *Ephemera Philatelic Address Book with Envelope and Other Stamps* created so each tab features a decorative stamp design based on a philatelic term. It was created by the San Francisco Chapter of the American Institute of Graphic Arts (AIGA). He said that there are many more books published with by graphic artists with stamp designs and suggests you look at <<http://www.alibris.com/search/search.cfm>>.

Gary LaCrosse passed around a color copy of Bill Welsh's five frame gold medal exhibit on Colombian revenues. It can be borrowed through the Colombian Panama Philatelic library COPAPHIL. Their Librarian is Bob D'Elia who can be reached at <bobdelia@netwiz.net>.

The speaker for the day was Don Green. His topic was medicine stamps. He passed around pages from his magnificent grand award winning exhibit. He showed us encased postage on an original page from the Joyce collection and also a new discovery, a Joseph Rose item on unlisted paper. He talked about the patent medicines of the late 1800s, their use of heroin and other narcotics. He stated that the principal reforms of the 1906 Pure Food and Drug Act was due to Mrs. Winslow's Soothing Syrup which was loaded with morphine causing widespread addiction among infants. Don went on to discuss and show several medicine facsimiles produced by manufacturers after the repeal of the Civil War revenue act.

December 8th, Cal-Rev met at PENPEX in Redwood City with 12 members in attendance. The first order of business was election of officers. The incumbents were reelected to their respective offices for 2003. Joe Ross President, Bill Barr Vice President and Jay Lewis Treasurer/Secretary. Betty Walthers mentioned the ARA elections announced in the December issue of *The American Revenuer*. Don Green mentioned that the State Revenue Society and the American Revenue Society have asked to be featured societies at WESTPEX in 2007.

Our newest member "Chaz" Nelson showed several items from his Indian States revenue collection, Akalkot first issues with multiple printings. Joe Ross talked about two new publications: *Revenues of Southern Africa Part 1 The Bechuanaland* by Brian Trotter and Neville Midwood. More parts are being written (<Neville.Midwood@btopenworld.com>).

The second is the second edition of *New Zealand Wage Tax Stamps* compiled by Bernard Styris (<Styris@extra.co.nz>).

Betty Walthers showed us a Garden City Hotel stamp (Springer listed). The hotel was demolished in 1972. Don Green showed a medicine stamp on old paper with two certificates, even so there is a question on its authenticity. Jay Lewis passed around an essay not listed in the Turner book. Bill Barr passed around Clive Akermans Argentina volume five. In January a Cal-Rev planning meeting is tentatively scheduled for the third Saturday in January. Our next scheduled meeting will be in Sacramento at the Easter Seals show on Saturday of the first weekend in April, at 1:00 p.m. The next meeting after that will be at Westpex in San Francisco on the last weekend of April.

Cal-Rev to meet at Rocky Mountain Stamp Show

Cal-Rev will hold court as a co-host society at the Rocky Mountain Stamp Show, an APS accredited WSP show. The show will be held May 16-18, 2003. The RMSS is capable of having over 300 frames of competitive exhibits and 50 dealers. The Mobile Post Office Society will be holding their annual meeting

at the show.

The idea vetted through Joe Ross to make the journey out to Denver this year was enthusiastically received and a call has been made for any and all revenue exhibitors and collectors to come to Colorado in May. Al

RMSS/page 21

A newly discovered class of stamped proprietary articles

The 1863–64 tax on non-medicinal preparations

by Michael Mahler, ARA

What were “Proprietary Articles”?

The United States Congress in its Act of July 1, 1862, enacted an extensive schedule of stamp taxes to take effect October 1, 1862. Schedule C* of this Act taxed what have come to be known as proprietary articles: perfumery and cosmetics, playing cards, and proprietary medicines. In 1864 taxes on matches, cigar lights and wax tapers, and photographs were added, and, in 1866, taxes on certain preserved foods.

In a broad context, all articles taxed under Schedule C were referred to as “proprietary articles.” As early as April 1863, in Decision No. 97 of the Office of Internal Revenue, Commissioner Joseph Lewis referred to “...proprietary articles, such as patent medicines, perfumery, cosmetics, playing cards, and other articles mentioned in Schedule C.” (Mahler, 1988, p. 291)

In a strict sense, though, the classification “proprietary,” as defined in Schedule C, applied only to medicines. This class consisted of (numbering mine) “...every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations whatsoever, wherein the person making or preparing the same has, or claims to have,

[1] any private formula or occult secret or art for the making or preparing the same,

or ... [2] any exclusive right or title to the making or preparing the same,
or [3] which are prepared, uttered, vended, or exposed for sale under any letters-patent,
or [4] which are held out or recommended to the public as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body” (Mahler, 1988, p. 9).

In contrast, the portions of Schedule C specifying the taxes on perfumery and cosmetics, playing cards, matches, photos, and preserved foods made no such reference to private formulas, exclusive rights, letters-patent, etc. This is not to deny that certain products in these categories, particularly perfumes and cosmetics, were “proprietary” in this strict sense; some private-die perfumery stamps in fact incorporated the word “PROPRIETARY.” The salient point, though, is that perfumery and cosmetics, playing cards, matches, photos, and preserved foods were all taxed whether or not they were “proprietary” in the strict sense. To drive home the distinction between these taxes and those on “proprietary medicines and preparations,” medicines prepared by a formula in the public domain, if represented as such, were *not* subject to stamp tax.

Non-medicinal proprietaries

Note that the passage from Schedule C quoted above applied to all proprietary “pills, powders, tinctures ... *or other preparations or compositions whatsoever*” (italics mine). This last phrase was given the broadest possible interpretation by Commissioner Joseph Lewis, in Office of Internal Revenue Decision No. 126 of October 1863. Lewis reasoned that while the fourth class of articles defined

*Schedule A was comprised of luxury taxes, and Schedule B, documentary taxes.

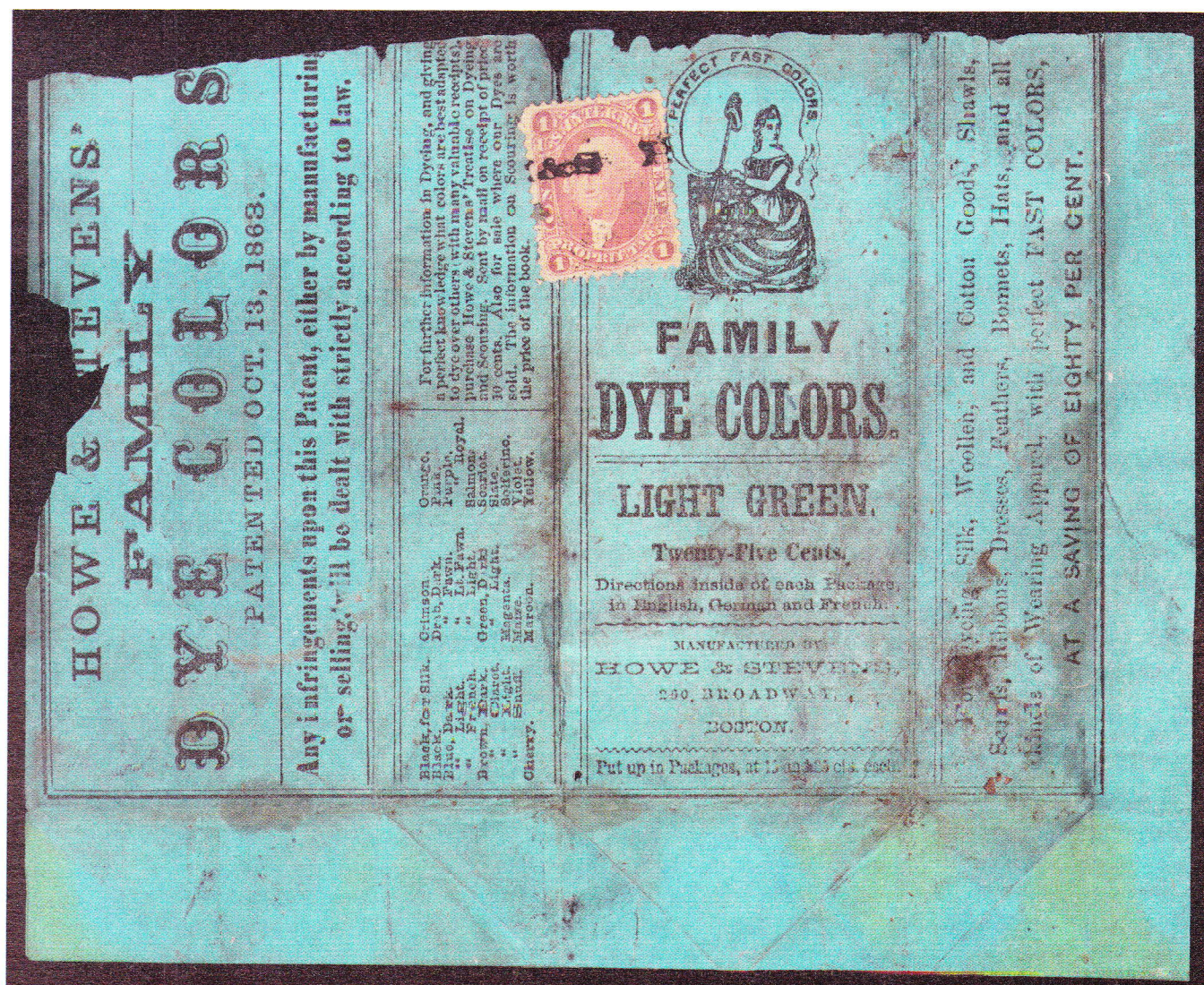


Figure 1. A wrapper for Howe & Stevens' Family Dye.

above necessarily consisted entirely of medicinal preparations, the first three, strictly speaking, did not. In his words, "The descriptions contained in these four clauses embrace four distinct classes of commodities, and the first three are by no means to be treated as a mere limitation on the fourth.... All articles belonging to either of the first three classes, such as inks, blackings, cements, sauces, flavoring extracts, polishes, culinary preparations, or compositions of any nature whatsoever, which purport to have been prepared under any private formula, or occult secret or art, or in the making of which the maker claims any exclusive right or title, or which are prepared under any letters patent, are as fully subject to the stamp duty as those in the fourth class." (Mahler, 1988, pp. 225-226)

The loophole closed

The Commissioner's interpretation was certainly within the letter of the law. Was it consistent, though, with its intent? That seems unlikely. The key words "or other preparations whatsoever" appear only after a list consisting entirely of medicines, in no fewer than twenty forms ("pills, powders, tinctures, ... spirits, oils"), of virtually every conceivable type. The intent underlying the clause "or other preparations whatsoever" would seem to have been simply to make this long list absolutely all-inclusive, not to extend it to non-medicinal preparations. The strongest argument for this more conservative interpretation is that when Schedule C was re-stated in the Act of June 30, 1864, effective August 1, one critical word was added: the clause "other preparations or com

positions whatsoever" was changed to "other medicinal preparations or compositions whatsoever" (italics mine). (Mahler, 1988, p. 29) This was evidently done expressly to rebut Commissioner Lewis's broad interpretation of the previous wording. It also suggests that it had never been the intent of Congress, in that original wording of 1862, to tax non-medicinal proprietary preparations. In any case, such an interpretation was now ruled out. It had been just ten months since Lewis had made it.

We should not be too harsh, though, in judging Joseph Lewis. He was in fact the nation's chief tax collector, and seen purely from the standpoint of maximizing tax revenues, his Decision was an admirable one. Its logic was unassailable; whether it was intended or not, Schedule C as originally worded did in fact tax proprietary preparations of every kind. Moreover, ferreting out this fact from a densely worded statute was, in its own way, a stroke of genius. Lewis's interpretation proved overzealous, but that seems a forgivable fault in a wartime Commissioner of Internal Revenue.

Two stamped non-medicinal proprietary articles

Was Commissioner Lewis's broad interpretation of Schedule C ever put into effect? That is, was a tax on proprietary "inks, blackings, cements, sauces ... or compositions of any nature whatsoever" ever publicized and enforced? If so, it could only have been done during the ten-month window between October 1863 and August 1864. Lewis's promulgation had the force of a Decision, and it makes sense to assume it was acted upon. On the other hand, there are no other references to such a tax in *The Internal Revenue Record*. (Mahler, 1988)* Until recently I was aware of no primary evidence bearing on this question. Illustrated here, though, are two extraordinary examples of this obscure and short-lived stamp tax.

Not private die, private dye!

Figure 1 shows a wrapper for Howe & Stevens' Family Dye Colors, Light Green, stamped with 1¢ Proprietary canceled by

printed "H&S." The wrapper has on front a logo consisting of an allegorical female "Liberty" draped in a U.S. flag with U.S. shield alongside, under a banner reading "PERFECT FAST COLORS." Beneath the logo is printed:

"FAMILY DYE COLORS.

LIGHT GREEN Twenty-Five Cents.

Directions inside of each Package, in English, German and French.

MANUFACTURED BY
HOWE & STEVENS,
260 BROADWAY,
BOSTON

Put up in Packages, at 15 and 25 cts. each."

On one side panel:

"For dyeing Silk, Woollen, and Cotton Goods, Shawls, Scarfs, Ribbons, Dresses, Feathers, Bonnets, Hats, and all kinds of Wearing Apparel, with perfect FAST COLORS,
AT A SAVING OF EIGHTY PER CENT."

On the other side panel:

" Black for Silk.	Crimson	Orange.
Black	Drab, Dark.	Pink.
Blue, Dark.	" Fawn.	Purple.
" Light.	" Lt. Fawn.	" Royal.
" French.	" Light.	Salmon.
Brown, Dark	Green, Dark.	Scarlet.
" Claret.	" Light.	Slate.
" Light.	Magenta.	Solferino.
" Snuff.	Maize.	Violet.
Cherry.	Maroon.	Yellow.

For further information in Dyeing, and giving a perfect knowledge what colors are best adapted to dye over others (with many valuable receipts), purchase Howe & Stephens' Treatise on Dyeing and Scouring. Sent by mail on receipt of price 10 cents. Also for sale where our Dyes are sold. The information on Scouring is worth the price of the book."

And on the back:

**"HOWE & STEPHENS'
FAMILY
DYE COLORS
PATENTED OCT. 13, 1863.**

Any infringements upon this Patent, either by manufacturing or selling, will be dealt with strictly according to law."

*This work includes a compilation of all references to stamp taxes appearing in *The Internal Revenue Record* from 1863 through 1883.

Figure 2. Container of Sherwood's "Indelible Impression Powder."



A Proprietary "Indelible Impression Powder"

My second example of the tax on non-medicinal proprietary preparations is shown Figure 2, an unopened package stamped with 4¢ Proprietary, faded and uncanceled, but "tied by toning". The top reads:

"COPYRIGHT SECURED.

SHERWOOD'S
CELEBRATED INDELIBLE
IMPRESSION POWDER,

"An entirely New Invention for Printing designs
for Embroidering and Branding upon all kinds of
Silk, Satin, Woolen, Linen and Cotton Goods.

Agents wanted in all parts of the United States.

For Particulars, address
W. F. SHERWOOD
San Francisco,
CAL.,

SOLE PROPRIETOR AND MANUFACTURER."

On the side:

"DIRECTIONS AND EXPLANATIONS. — For printing designs upon all kinds of goods, except velvet, there should be two or three thicknesses of cloth placed beneath the goods to be printed upon. Then place the pattern upon the goods and apply the Powder with the brush, always using the least quantity possible, as the impression will be much better than by using a larger quantity. After the impressions are made upon the goods, apply a hot iron, not in the common way of ironing — but with a quick, stamping motion — leaving the iron on the goods but an instant, always keeping the iron free from the Powder by wiping it off with a cloth every time it is raised; this will prevent smutting the goods. After using the hot iron upon velvet or plush, the nap can be raised by steaming it.

Caution. I hereby give due notice, that I will prosecute to the full extent of the law, any person or corporation that

does in any way infringe on my Right, which is secured to me, entire, by an Act of Congress. All those who purchase my IMPRESSION POWDER shall have permission to manufacture the Patterns for its use only, but not for sale. The Powder, Brushes, and Patterns are sent to any part of the United States, post paid on receipt of price. Address all orders, **W. F. SHERWOOD, Inventor and Proprietor,** Office, No. 223 Kearney Street, San Francisco, Cal. [BLACK.]

COPYRIGHT SECURED."

More to Come?

These two items are strong evidence that Commissioner Lewis's Decision 126 of October 1863 did in fact create a new class of proprietary articles subject to the stamp tax, "new" in two important ways. First, Lewis's interpretation of Schedule C certainly seems to have been new; the Act of June 30, 1862, had been on the books for well over a year before his Decision appeared, during which time there was no official indication I am aware of that proprietary preparations other than medicines, or those purporting to be medicines,* were subject to stamp tax. Second, this 1863-64 tax on non-medicinal proprietary preparations is still new, some 140 years later, in that until now it has gone unrecognized by philatelists; at least I find no mention of it in the revenue literature.

Presumably the two pieces described here are not the only surviving examples of this tax. Even if more surface, though, their numbers seem destined to remain small. Hopefully this exposition will allow at least a few more stamped non-medicinal proprietary articles to be finally seen and appreciated for what they are: fascinating and hugely rare artifacts of a Commissioner's zeal.

References

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*Except of course proprietary perfumes or cosmetics, which by a separate section of Schedule C were subject to tax whether proprietary or not.

New design for Indonesia 2002 hologram tobacco stamps

by Terence Hines, ARA

Indonesia's 2002 hologram tobacco tax paid strips come in two different designs for both the strip (11 by 12 mm) and rectangular (23 by 48 mm) stamps. All four are illustrated here.

What I will label as the type A stamps are of the same design as previous issues. The hologram on these is silver. The new design, type B, has a golden hologram strip. For the strip stamps, the major design difference is that the percentile designation is to the left of the hologram on type A and to its right on type B. For the rectangular stamps, the eagle is at the top of the stamp on type A. It is lower toward the bottom on type B.



INDYPEX 03 hotel and banquet information

The 2003 ARA convention will be held in conjunction with IndyPex 03 in Indianapolis on June 27–29. The show hotel will be at the Comfort Inn Downtown located at 530 S Capital. The show rate is \$109 per night. This is for multi-occupancy Suites. Space is limited and is on a first-come first-serve basis. You must ask for the IndyPex block to get this rate. Call 317-631-9000.

For airport transportation, a service named Indy Connection is recommended. Service may be obtained at the Ground Transportation area of the airport. Arrangements can be made for return to the airport from the hotel or show.

The INDYPEX awards banquet is held on Saturday evening, June 28. The location has yet to be determined. There will be a social hour from when the show closes at 6:00 p.m.;

the banquet begins at 7:00 p.m. Ticket prices are \$40 each. The meal will most likely be a buffet as was done last year. Please get your tickets early as the facility management wants a count three days before the banquet.

Many people go directly from the show to the banquet and informal dress is quite appropriate. The committee promises no speeches, no guest speakers and an array of door prizes. Tickets can be picked up at the show. Please make your check out to the Indiana Stamp Club and mail to Randy Marcy, Box 501971, Indianapolis IN 46250. The no host cash bar will feature premium brands, premium imported beers, wine and soft drinks. The Buffet menu is in progress.

For the latest information about the show go to their web site at <indianastampclub.org/>.

The American Phototype Company archive

color preference and instrument printer

by Ben Czech

Samuel Smith's writings on stamped paper both in the pages of *The American Revenuer* and in the *Bureau Specialist* in the 1970s ignited a flurry of activity in the late 1970s and throughout the 1980s. Smith started what was to be a rich period of discovery for a field that lay largely dormant since World War I. Smith supplied the illustrations for the *Scott Specialized* which replaced the line drawings which had been used since the initial listing of the RNs in the 1938 edition. Smith was responsible for the discovery of the Dubuque & Sioux City Rail Road bonds which had initially been imprinted with the wrong denominations and were then overprinted with the proper stamps in green, Scott RN-T2 and RN-V1. He also discovered RN-C1a, the Disston receipt with instructive clause printed vertically at left, the only American Phototype imprinted receipt with the clause supplied by the receipt face printer. Although there were to be many new discoveries after Smith himself became dor-

mant in his collecting, his seminal writings hold up remarkably well and deserve rereading.

The recent dispersal of the Samuel Smith collection and holdings of stamp paper (Ivy and Mader, December 2001) has given us an unprecedented look at the early imprinted instruments with the three line specimen handstamp "CANCELLED / specimen of stamped paper / American Phototype Company." The Smith holdings more than quadrupled the recorded examples of these early specimens. As of November 2002, a data base of these specimens numbers 134. The highest number on any of the instruments is 617 plus there are lettered specimens that range from A through M, so the data base contains an estimated 21% of what is believed to be the archive of orders for imprinted revenues from the American Phototype Company. What has happened to the remaining 79% remains largely unknown, although there are a small number of references in the philatelic literature (some with illustrations) to

Figure 1. An RN-B10. This is specimen K from the archive. The earliest extant uses of stamp paper are written on this instrument. Note the check and stamp were printed simultaneously.



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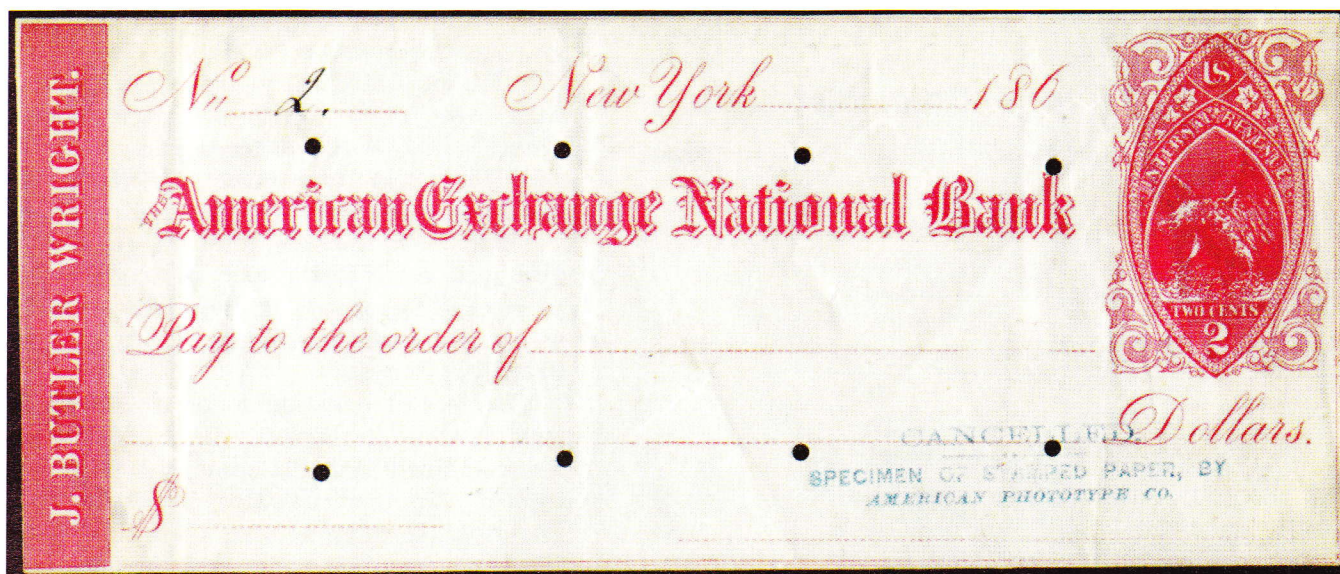


Figure 2. RN-B10 This is specimen 2 from the company archive. Although there is no printer's ID, it almost certainly was done by Am. Phototype printing both the check face and the stamp simultaneously.

additional specimens. Because of incomplete information these additional specimens have not been entered into the data base (see Table I).

The percentage known drops off precipitously after number 400, so this analysis will confine itself primarily to the lettered specimens and those numbered up through and including 400, a total of 413 possible items of which 125 (about 30%) are recorded.

Two questions will be investigated in this first report on the early imprinting work of the American Phototype Company. First, is the observation that red dominated the early imprinted work of the company and that orange became the dominant color after January 1866 supported by the specimens in the archive? Secondly, what portion of the early imprinting work was combined with the simultaneous printing of the instruments by American Phototype?

Conventional wisdom says that American Phototype favored red for imprinting the red type B on instruments until after it nearly lost its imprinting contract in January 1866; after that date orange became the dominant color. This observation was discussed at length fifteen to twenty years ago with the author and others by the late Ernest

Wilkins, although this writer has been unable to find this observation in print. This casual observation was supported by examining the date of use of non-orange type B imprinted checks known before the publication of the *Castenholz Field Guides*. The *Field Guides* added much to our knowledge of the early use of imprinted checks and tended to corroborate the earlier observation. The earliest known uses reported by Joe Einstein et al. and the followup work of Bob Patetta lent further evidence to such a conclusion.

Of the first 125 specimens, nine are imprinted with type A, 115 with type B and 1 with type P (5 cent). This distribution matches quite well with issued instruments; users of type B imprints are far more numer-

Table I
Surviving specimens

Designation	Population	Known	% Known
A-M	13	7	54%
1-100	100	52	52%
101-200	100	26	26%
201-300	100	23	23%
301-400	100	17	17%
401-500	100	6	6%
501-600	100	2	2%
601-617	17	1	6%
Total	630	134	21%

Table II
Type B Color Distribution

Scott Number	Color	Known
B1	Orange	32
B2	Black	15
B3	Blue	7
B4	Brown	0
B5	Bronze	1
B6	Green	5
B10	Red	43
B11	Purple	2
B13	Violet	10
Totals		115

ous than either type A or type P. When one examines the distribution of colors used on the 115 examples of type B imprints one sees that two colors dominate, orange and red (see Table II).

Tallies were made for red, orange and other colors for the specimens up through 100, 200, 300 and 400. The results are presented in Table III.

Can the differences noted by grouping the data by specimen number arise due to normal variation, or does it appear that there is

some other factor at work? The distributions by specimen number were analyzed using Chi Square statistical analysis and the results were statistically significant (Chi square = 14.74 with 6 degrees of freedom, $p < .05$). That is, if there is no other factor at work the above results would be expected less than 5% of the time. Thus it seems likely that some other factor such as an emerging preference for orange is already evident in the early imprinting work of The American Phototype Company.

The second question to be examined is what portion of the early imprinting work was combined with the simultaneous printing of the instruments by American Phototype. In column number 6 in this series (*The American Revenuer*, 1990 July-August: 148-149) we examined the protest of a group of New York check printers and stationers over American Phototype's competitive advantage in printing the instruments simultaneously with the imprinted tax stamps. Although it was announced in January 1866 by the government that American Phototype's contract was being canceled, it is apparent from the record of deliveries that the work of the company continued unabated. So it is reasonable to ask how dominant was American Phototype's work.

Identifying who printed the instrument is easy in those cases where the printer is identified and this is the case for many of the checks. However, when there is no printer identification, the task is more difficult. If the imprinted stamp and the instrument

Figure 3. RN-B10 with a colored background, specimen 3 from the archive. Note the different style of printer's identification.

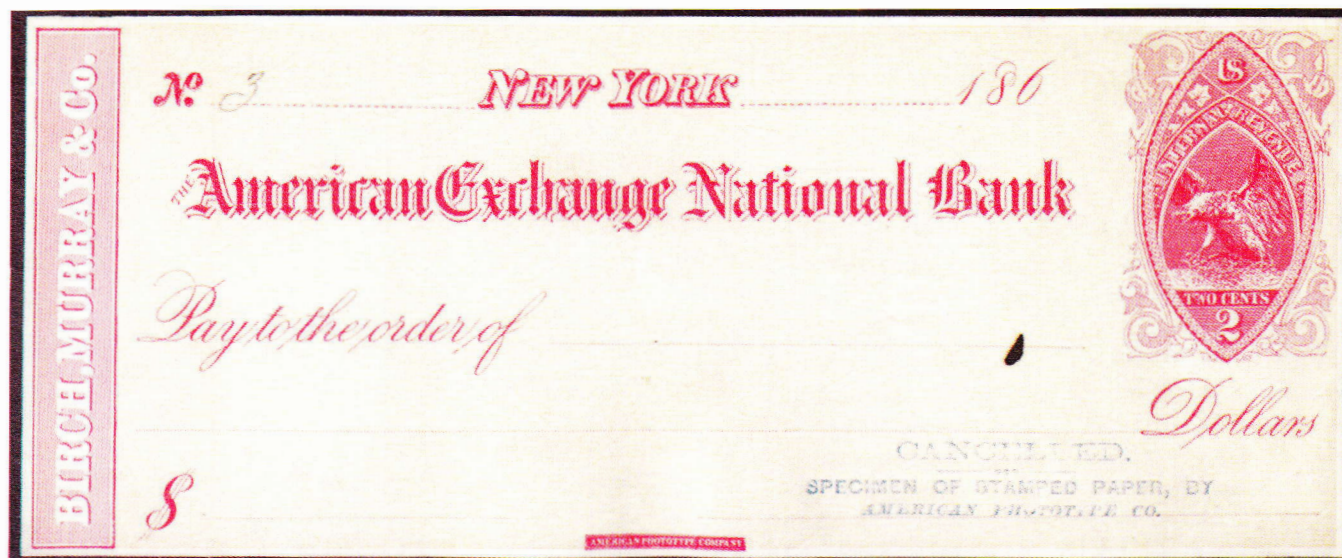


Table III

Type B Color

	Red	Orange	Other	Total
A-100	28	8	19	55
101-200	7	7	8	22
201-300	4	11	6	21
301-400	4	6	7	17
Totals	43	32	40	115

were printed in the same color, then it would appear that American Phototype was the printer. Although one would like to know if there was variation in the stamp position relative to the instrument face (suggesting that the two were not printed simultaneously and that the color had been matched), there are not enough extant examples to test this hypothesis. So there will be some error in attribution of printer when there is no printer identification on the face of the instrument.

The results for all instruments are shown in Table IV.

Slightly more than half of the extant specimens have a positive American Phototype identification. If one adds the presumed American Phototype work, 105 of the 125 specimens (81.6%) of the work have originated wholly with the American Phototype Company. Even if there are some false attributions in the presumed American Phototype Company column, it is clear that American

Phototype had taken work away from the printers and stationers in New York.

There are other interesting aspects of the type of work that American Phototype was doing with the instruments they printed that may have further infuriated the other printers and stationers. But that will have to wait until the next column.

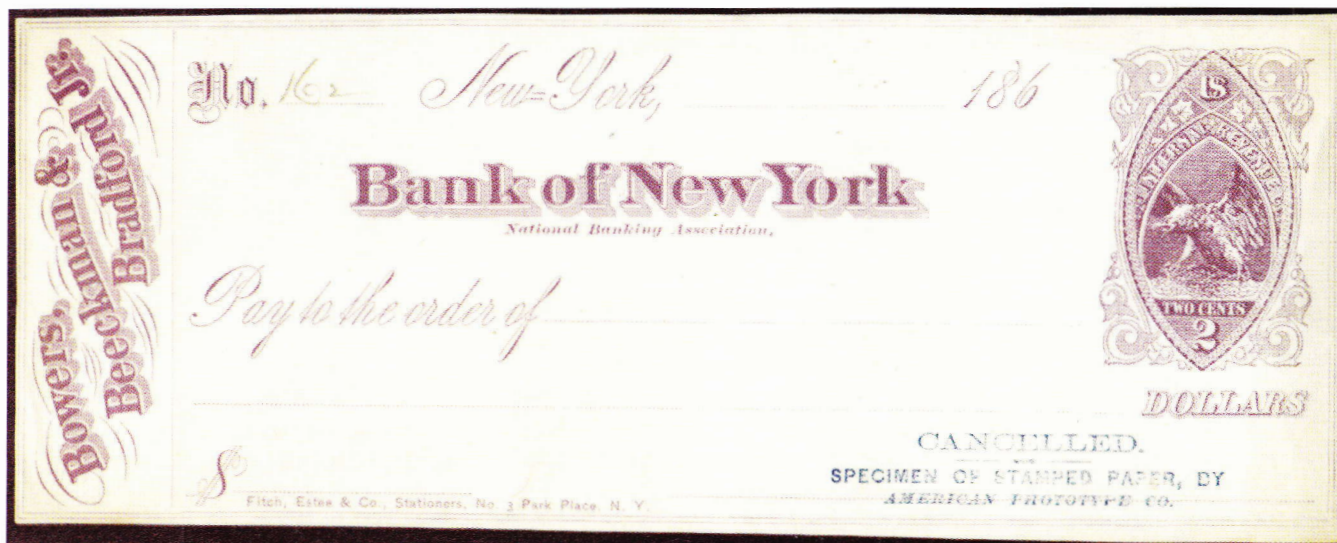
In summary, the specimens in the American Phototype Company archive show that there was a preference for printing the tax stamp in red, but that this preference eroded in favor of orange almost immediately. The specimens also show that printing both the instruments and the stamps was a prevalent practice by the company.

Table IV

Distribution by Printer

	American Phototype Company	Presumed Am. Phototype Co.	Other	Total
A-100	20	30	9	59
101-200	16	6	4	26
201-300	16	2	5	23
301-400	15	0	2	17
Totals	67	38	20	125

Figure 4. RN-B13 This is specimen 162 from the archive. It looks to be printed simultaneously, but is not. Note the identity of Fitch, Estee & Co. at the lower left.



Haiti's "Contribution de Solidarité" fiscal stamps (1959-1986)

an overview

by Gerald L. Boarino, ARA

With the law governing the *Contribution Civique* fiscals having been rescinded on October 1, 1959, by President-for-Life Dr. François "Papa Doc" Duvalier (1957-1971), its replacement, the *Contribution de Solidarité*, became effective on the same date

Figure 1.
Example of
Type 1.



and remained in force until 1986. That was the year when the successor-son of "Papa Doc," Jean-Claude "Baby Doc" (1971-1986), was forced into exile by a popular uprising called the *deschoukay* (literally the "uprooting" in Haitian Créole). The law that provided for the issuance of these special fiscals was just the beginning of an avalanche of new tax types that was unleashed onto the Haitian public by this kleptomaniacal duo.

This new law is far more encompassing than its predecessor. In one category, for example, a larger variety of business and professional people were required to pay this tax on business licenses, with the tax ranging from 8 to 300 gourdes (\$60.00 U.S.) per annum. In another category, we discover that people who provisioned both motor and sailboats that plied Haiti's waters in trade were

Table I

Solidarité withholding schedule

From	To	Tax Paid
1	125 Gourdes	12 Gourdes
126	249 Gourdes	24 Gourdes
250	999 Gourdes	48 Gourdes
1,000	1,500 Gourdes	60 gourdes
Over	1,500 Gourdes	120 Gourdes

charged from 8 to 15 gourdes per servicing. In the category of amusements, a 20 centimes Solidarité tax was added to tickets for dances, and boxing and soccer matches; theater and cinema tickets reflected an additional 20 or 25 centimes tax (if the cost of admission was over 3 gourdes, then the amount was 25 centimes, if under, then 20). In addition to these categories, there was a form of monthly payroll tax on workers in the public and private sectors. This was on top of any income tax withholdings on a monthly salary in excess of 1,000 gourdes (\$200.00 U.S.). The Solidarité withholding schedule is



Figure 2. Example of Type 2.

shown in Table I, with the minimum tax withheld equivalent to \$2.20 U.S and the maximum, \$24.00 U.S.

The checklist of Haitian revenue material (Samuel Dalsimer's "A Revised Checklist of

Haitian Revenues" updated by Carroll Lloyd and Peter Jeannopoulos in vol. IV:4 of *Haiti Philately*) is sketchy on the revenue issue in question. It provides the date of issue as 1959, and lists the following lithographed denominations and colors: 50 centimes (medium blue), and 2 and 5 gourdes (light blue and red, respectively). Unfortunately, we can glean no data from this entry regarding size and perforation. This is of some significant, as there are at least three types of this fiscal that show differences in design or size or perforation.

The first type is likely what is illustrated in the "Checklist...." It measures 39 x 21mm, with perforation 11 $\frac{3}{4}$. An example in a block of six of the 50 centimes (medium blue) value, paying a tax of 3 gourdes (60 cents U.S.) is shown in Figure 1. As these stamps bear the handstamp of the Bank of Boston in Port-au-Prince, dated 9 September 1965, it is possible that this block was attached to the back of a check or some other bank document.

The second type (Figure 2) measures 38 x 23, with perforation 11 $\frac{1}{2}$ and differs noticeably from the preceding and following types. While the design of the coat of arms is essentially the same for the three types, the words "Contribution de Solidarité" are printed on a horizontal line, rather than on an inverted semi-circle.



Figure 3. Example of Type 3.

The third type's (Figure 3) size is much smaller than the preceding, measuring 34 x 21mm, with a perforation 11 $\frac{3}{4}$. Values observed are for 4 (violet), 5 (rose), and 10 (orange) gourdes.

Interestingly, during the presidency of Jean-Claude Duvalier well over 81 modern postage stamps were converted for revenue use. The majority were overprinted "TIMBRE MOBILE" (General Tax Fund). In his study, "Topical Haiti Revenues" in *American*



Philatelist (February 1999, p. 64 ff.), Peter C. Jeannopoulos also indicates that 13 of the 81 had been overprinted SOLIDARITE, TIMBRE DE SOLIDARITE, or TIMBRE SOLIDARITE, in what easily may have been an economy move, as there were large stocks of higher denomination postage stamps that had not been sold.

The Haiti Scott numbers for these overprinted/surcharged Solidarité stamps are:

Figure 4. 50 centimes value of Type 1 applied to an electricity bill in the amount of \$240.00, dated June 13, 1971.



Figure 5. Converted 50 fiscal (originally Haiti Scott number 600) on an electricity bill in the amount of \$75.00, dated August 14, 1976.

575, 599, 600, 601, 629, C393, C394, C300, C316, C352, C365, C383, C414 and C455. To this list, the following numbers should be added: C367, C376 and C379. These are from the writer's collection. The values noted for 16 fiscals are 50 centimes, and 1, 2, 3, 4 and 5 gourdes.

Yet another function accorded this particular fiscal was that of a receipt stamp. When paying any utility bill, the customer had to pay an additional 50 centimes (10 U.S. cents) as a form of receipt tax. Generally, the tax stamp used was the previously men-

tioned Timbre Mobile. Typically, however, when these were in short supply, stamps from other fiscal categories with the correct value of 50 centimes would be applied. Figures 4 and 5 show examples.

With the ouster of Jean-Claude Duvalier, a three-man junta took power, with Lt. General Henri Namphy as its head. On November 17, 1986, this trio rescinded the Contribution de Solidarité, as well as many other fiscally related laws initiated by their immediate predecessors.

New York chapter November meeting

At our November meeting first issue revenues were much in evidence. Brian Bleckwenn showed several copies of the \$50 USIR, Scott R101c. These were the striking dark green shade from the later printing. Brian also brought other several noteworthy multiples: vertical pairs of the 1-cent imperforate Telegraph, R4a, and the 1-cent part perforate Playing Cards Scott R2b and a block of nine (3 x 3) of the 60-cent Inland Exchange R64b.

Alan Hicks showed two puzzling beer proofs. One was Turner number B1, the 12 ½-cent orange and the other B9, the 16 ⅔-cent green. What was puzzling was that the actual impressions were printed on card stock and then had been mounted on card stock. Die proofs? Plate proofs?

Bart Rosenberg brought along a nice receipt "In Lieu of Lost or Destroyed Special Tax Stamp" for a 1949-1950 stamp for "Practitioner Dispensing Opium etc." The actual

stamp was also present and there was discussion of why the receipt had been issued when the stamp was extant.

Irving Adams showed an "almost imperforate between" pair of R36. The "almost" is due to a single blind perforation. He also had two interesting first issue "somethings." They had first issue-like designs but were crudely printed. Both had a 10 cent denomination and were inscribed "proprietary." One was black on blue, perforated and the other blue on white and imperforate. They looked way too crude to be counterfeits. Perhaps they were college stamps, but the proprietary inscription would seem a little inappropriate for such stamps.

The New York ARA chapter meets the first Thursday of each month at 7:30 p.m. at the Collectors' Club, 22 East 35th Street, New York City. For details, contact me at <terencehines@aol.com> or 845-228-5495.

Terry Hines, ARA

To the Editor...

Faroese valutagjald stamps

John Barefoot wrote to complement the article on Faroese revenues (2002 September-October; 56:111-116) and he asked a question, "Why does the catalog listing (which I carefully copied for the article) show a 500 kr purple and red, and no 500 kr purple and black?"

Even after all these years since original publication, and all the work I have done with those stamps, and the color scans done

for *The American Revenuer*, we, none of us, caught the fact that the 500 kr stamps are purple and black. I have not ever seen, to my knowledge, a 500 kr purple and red.

Well, just as I write this I hear from another collector who send along five scans of these stamps. [Unfortunately they are not suitable for reproduction here. KT] He clearly shows that there *are* both red and black denominations for the 500 kr stamp. He also shows that there are two shades of

purple to be found which he believes to be two separate printings.

He had also concluded that the round and square dots were segregated by printing (as determined by the shade of purple); this is not correct. My multiple, that is illustrated

in the article, clearly shows that in the last two stamps in the second row of that big block, there are both round and square dots in the same sheet (occurring at least once in the sheet).

Paul Nelson, ARA

Narcotic Act of 1914

The Harrison Narcotic Act of December 17, 1914, required the registration of manufacturers, wholesale and retail druggists, physicians, dentists and veterinarians. To pay for this system of registration, the law, which became effective March 1, 1915, placed a special tax on these occupations, a nominal \$1 annual fee. So the first Special Tax Stamps only needed to show four monthly coupons and in fact the one in my own collection was printed with only four coupons. There is a blank white space to the left of the coupons. The assessment for $\frac{1}{3}$ of a year was 34¢ (33 $\frac{1}{3}$ ¢ rounded up).

These 34¢ special tax stamps were issued in the fiscal year ending June 30, 1915, and they so indicate "Fiscal Year 1915" proclaimed across the face of the stamps. The special tax stamps for the next fiscal year were also first issued in 1915 and also have 1915 across the face of the stamp (no "Fiscal Year") and have 12 monthly coupons to the

left ranging from July 1915 to June 1916. The third of the annual special tax stamps have 1916 across the face of the stamps, again reflecting the year in which they were first issued. By the time of the fourth annual special tax stamp was issued, Internal Revenue apparently decided that the year on these special tax stamps should reflect the federal fiscal year and so they are dated 1918 because the fiscal year ended June 30, 1918. There are no 1917 dated special tax stamps.

The increases in the annual fee for all of the categories (manufacturers, wholesalers, retailers and practitioners), effective January 1, 1919, must have been a nightmare for Internal Revenue to manage. The Form I illustrated by Scott Troutman is a wonderful testimony to how bureaucracies cope with legislative edicts that do not recognize the practical difficulties that arise with tax increases out of phase with the normal collection process.

Ronald Leshner, ARA

ARA member Mr. R. J. "Rudy" Thoden passed away September 24, 2002, at the age of 70.

Mr. Thoden is best known to collectors of Saudi Arabian stamps and covers. He led the work involved in identifying the numerous fakes and forgeries that were the product of small printings of the stamps in the 1916-25 period and the necessity felt by some dealers to have product to sell and therefore to produce forgeries to meet the market. He was the Editor of the *Reference Manual of Saudi Arabian Forgeries* and developed much of the information in that Manual.

Mr. Thoden was also very active in the

Arabian Philatelic Association, which later became the Arabian Philatelic Association International. He was known as an expertizer of Saudi material and worked for various auction houses in expertizing and describing. His skills will be missed.

He is also the author of *A Catalogue of the Fiscal Stamps of Saudi Arabia, 1916-1921*, a thorough-going and well illustrated listing of these fiscals, together with tax rates and other information. Portions of this have been previously published in *The American Revenuer*.

John M. Wilson

Mr. R. J. Thoden

The American Revenue Association

President's Letter

I would like to take this opportunity wish all of you a Happy and Prosperous New Year. As I write this, we are in the middle of a cold spell. We have already had more snow this year than the past several years combined and we are just now heading into the worst part of the season. It is, however, great philatelic winter.

The ARA election results are published elsewhere in this issue. Jerome Lurie was not reelected to his position; I would like to thank him for his past participation on our board. Donald Green and Paul Nelson are joining the board of directors and I welcome them. They will both add much to our association. I also welcome back Rick Scott and Marty Richardson who were re-elected to their positions. Lastly, I would like to thank Richard Riley who chose to leave the Board. He has contributed greatly to our society over the years.

Our Cal-Rev Chapter will be meeting at the Rocky Mountain Stamp Show, an APS accredited WSP show held annually in Denver, Colorado. The show will be held on May 16-18, 2003. The RMSS has over 300 frames of competitive exhibits and 50 dealers. If you

would like to exhibit, visit their website at <www.rockymountainstampshow.com> or contact Jerry Eggleston, RMSS Exhibits Chairman, P.O. Box 829, Breckenridge, CO 80424-9829. Numerous revenue related activities are planned as well as a possible Friday evening dinner at a great local steak house.

The Cal-Rev Chapter will also hold a meeting at Westpex in San Francisco on April 27. Meeting time is 1:00 p.m. I have attended this show for many years and it is one of the finest in the country. Cal-Rev is very active in their home territory; their meetings are well attended and always interesting. I encourage you to attend if possible.

Our annual ARA convention is only six months away. We will be meeting in conjunction with Indypex on June 27-29 in Indianapolis, Indiana. Our annual conventions are a high point of the year for all who attend. The knowledge that is exchanged, friendships that are formed, stamps that are shared, bought and sold, and the good time had by all just can't be beat. Make your plans to attend now.

Eric Jackson

Secretary's Report

Applications for Membership

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

ADDEO, LOUIS R. 5774. 180 Bement Court, Staten Island NY 10310-1553. United States.

COLLINS, BEN A. 5773. 670 Harvey Street, Eagle ID 83616. US-Literature, US-Possessions, US-Savings, US-Scott Listed.

GILBREATH, JIMMY D. 5775. 944 Wyndors Drive, Hixson TN 37343. US-Revenue Stamped Paper

HEMPEL, RAYMOND T. 5777. Box 93, Bumpus Mills TN 37028. United States, US-Cinderellas, US-Postal Notes, US-Scott Listed, US-Telegraphs.

STRAUSS, W.L. 5776. Box 984, Big Lake TX 76932-0984. Proposed By Eric Jackson.

Resigned

5281	ALKER, HENRY A
1720	BROWN, BEN B
5646	CRAIG, WALLACE A.
5543	EDGERTON, ERIC
4537	FEELEY, FREDERICK G JR
2127	FELDMAN, ARNOLD
5653	FINSTROM, CARL G.
5493	FLETCHER, DR. WILLIAM P.
3287	FREEMAN, ROBERT S
4763	KATONA, JAMES L
5099	PRATT, JOHN A
4345	SANTOCKI, DOMINICK J
5145	SCHOEGJE, R J
4754	SITRON, RICHARD M
5537	WILKINSON, WILLIAM M

Deceased

3374 KELLY, GENE
5720 KIENBAUM, MIKE
4179 MARTIN, MANUEL
1304 MEYER, WILLIAM D
1003 RHOADES, DANIEL L
2273 THODEN, RUDOLPH J

Address changes

ABDUL, ANDREW 5500. Box 1111, Hewitt NJ 07421-1111
ADELMAN, ALEX 2004. 13470 Campus Drive, Oakland CA 94619-3710
BEAL, ERIC 5674. 398 Center Street, Old Town ME 04468
BERNSTEIN, JORDAN 5337. 12794 Touchstone Place, Palm Beach Gardens FL 33418
CANUPP, RICHARD W 2186. Box 5811, Asheville NC 28813-5811
CARSON, CHAPMAN SPIRA 4718. 110 Wall Street, 15th Floor, New York NY 10006
CARVEL, DICK 5453. 1300 S Highway A1A, Apt 306, Jupiter FL 33477-8457
CROMARTIE, W J 3094. 221 S Vienna Ave, Egg Harbor City NJ 08215
FLOER, MICHAEL R 4221. 2636 Emmitsburg Rd, Apt. 28, Gettysburg PA 17325-7180
HOWREY, ARTHUR 5578. 410 High Ct, Gladstone OR 97027-1692
JOSEPH V BUSH, INC. 364. Box 626, Bonita CA 91908-0626
JOURAVLEV, IGOR 5203. Box 163, LT-2000, Vilnius 2040 Lithuania-Lietuva
KEMP, RICHARD F 4282. 1840 Tice Creek Dr. #2237, Walnut Creek CA 94595
KOELSCH, PHILIP 5552. 618 River Gate Rd, Cheasapeake VA 23322-3488
LIND, DANIEL M 5539. Box 211252, Eagan MN 55121-2652
LINGLE, DOLORES K 604. 26481 Maple Avenue, Loma Linda CA 92354-6709

LUCAS, DAVID R 5566. 314 E. 15th, Wellington KS 67152
MOODY, MARK 5725. 5080 Zagreb Place, Dulles VA 20189-5080
OGBURN, JIM 5747. 2504 Country Road 4825, Athens TX 75752-5157
OSAKI, JUNICHI 4783. Navita-higashi 4-28-2, Saginamiku, Tokyo 166-0015 Japan
PAULEY, J DONALD 4992. 5448 Lakeview Drive, Clear Lake IA 50428
PROKESCH, M.D., CLEMENS E 3002. 30 Admiral Drive, New London CT 06320-4202
RICHARDSON, DR. STEPHEN G 4562. 4402 Arrowhead Trail, Hillsborough NC 27278
SMITH, DINGLE 5446. 5 Vest Place, Weetangera, Canberra, ACT 2614, Australia
SOHN, DAVID M 4891. 5247 Farwell Avenue, Skokie IL 60077-3410
TERMINI, DR BENEDICT A 4618. 8520 Meadowbrook Drive, Fort Worth TX 76120
TRUPIANO, RAYOMOND 5647. 1901 East Sugnet Rd, Midland MI 48642-4001
VEASEY, TYLER B 3501. 2705 Sunny Meadow Ct, McKinney TX 75070
WAKE, J BYRON 2286. 11718 Newlands Ct., Tomball TX 77377
WRIGHT, REGINALD R 5030. 3625 River Ridge Rd, Birmingham AL 35243-4715

2002 Election results

President

ERIC JACKSON 24
*M. MATESEN 1

Vice President

RICK SCOTT 24

Board of Directors

DONALD GREEN 20
JEROME LURIE 9
PAUL NELSON 18
MARTIN RICHARDSON 22

*Write-in

RMSS: revenue exhibits planned/ from page 6

though the closing date for exhibit entry is April 15, a large number of frames reserved for revenue exhibits will close approximately a month earlier. Details and exhibitor prospectus/entry forms can be obtained from the RMSS web site at <www.rockymountainstampshow.com> or by contacting Jerry

Eggleston, RMSS Exhibits Chairman, Box 829, Breckenridge CO 80424-9829.

Numerous revenue-related activities are planned which will include a number of seminars on the subject as well as a possible Friday evening dinner at a great local steak house.



ERIC JACKSON

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

MAIL & INTERNET AUCTION #166

CLOSING DATE: March 18, 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.

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue Stamps R1a VF PHOTO	60.00
2	R2c VF thin spots PHOTO	160.00
3	R7a vertical pair, light embossed cancel, VF	45.00
4	R32a black h/s, VF	47.50
5	R41a VF	50.00
6	R42b F-VF	17.50
7	R44a tied by black h/s to a Boston and Providence Rail Road stock certificate, 1863, EMU, VF	--
8	R47a VF	35.00
9	R52a F-VF light crease	60.00
10	R56a F-VF PHOTO	55.00
11	R61a VF PHOTO	75.00
12	R64b F-VF PHOTO	50.00
13	R67a VF	37.50
14	R68a VF PHOTO	80.00
15	R70a VF creases	35.00
16	R71a F-VF PHOTO	150.00
17	R72a red h/s, VF	42.50
18	R73a F-VF	25.00
19	R74a VF PHOTO	275.00
20	R74c F thin spot PHOTO	250.00
21	R75a VF PHOTO	75.00
22	R76a VF PHOTO	75.00
23	R79c cut cancel, F	120.00
24	R80c blue h/s, F thin spot	100.00
25	R83c black h/s, F thin spot	60.00
26	R83c five examples used on a Kentucky indenture, F severe splitting along folds	300.00+
27	R86a F-VF PHOTO	140.00
28	R87c, R245 both used on a 1872 Mass. warranty deed, F-VF	82.50
29	R88a F-VF PHOTO	250.00
30	R89a F	37.50
31	R90a F-VF PHOTO	150.00
32	R91a VF light crease PHOTO	125.00
33	R91a horizontal pair, VF PHOTO	550.00
34	R92a F PHOTO	500.00
35	R93a F-VF light crease PHOTO	650.00
36	R94a F-VF PHOTO	110.00
37	R95a VF thin spot PHOTO	450.00
38	R97c F-VF PHOTO	150.00
39	R97c F PHOTO	200.00
40	R98a F	140.00
41	R98c F	90.00
42	R99c F small thins PHOTO	1500.00
43	R100c F-VF PHOTO	150.00
44	R101a F PHOTO	200.00
45	R101c F PHOTO	100.00
46	R102c F light creases PHOTO	725.00
47	Second Issue Revenue Stamps R119 F-VF thin spot PHOTO	350.00
48	R121 cut cancel, VF small thin PHOTO	300.00
49	R126 F PHOTO	200.00
50	R128 F PHOTO	150.00
51	R130 F PHOTO	450.00
52	R131 cut cancel, F PHOTO	275.00
53	Third Issue Revenue Stamps R150 F PHOTO	525.00
54	Documentary R152c F-VF	32.50
55	R159 F-VF thin PHOTO	175.00
56	R160 F	95.00
57	R164a mint, VF PHOTO	75.00
58	R179 VF	30.00
59	R181 VF lower left corner reattached PHOTO	300.00
60	R194 cut cancel, F-VF PHOTO	250.00
61	R279 F	30.00
62	R281 F-VF natural s/e at top	32.50
63	R651 F PHOTO	900.00
64	R686 heavy cut cancel reinforced with hinges, F-VF appearance PHOTO	550.00
65	R726 mint, VF small crease	80.00
66	Proprietary RB1b horizontal strip of four, unused, F	48.00+
67	RB8b F-VF small repaired tear, short perf PHOTO	1,000.00
68	RB13c unused, VF creases PHOTO	110.00
69	Stock Transfer RD162 staple holes, F PHOTO	165.00
70	RD309 F-VF	100.00
71	RD364 cut cancel, VF	65.00
72	Wines And Cordials RE19 MDC printed cancel, F short prfs	35.00
73	RE31 F PHOTO	90.00
74	RE42a double impression, mint, VF	150.00
75	RE80 mint, F-VF	35.00
76	RE162 F-VF small faults	75.00

77	RE198b mint, VF	75.00
78	RE201 F-VF	32.50
79	Beer REA21 (22A) F-VF LL corner repaired PHOTO	175.00
80	Playing Cards RF4 F-VF	50.00
81	RF14 magenta surcharge, F-VF APS certificate PHOTO	100.00
82	RF24a mint, F-VF PHOTO	175.00
83	RF29 F PHOTO	90.00
84	Consular Service Fee RK1 F-VF	60.00
85	RK15 embossed cancel, F PHOTO	125.00
86	RK22 embossed cancel, F PHOTO	85.00
87	RK39 natural s/e at bottom, F	90.00
88	Customs Fee RL1c F-VF creases PHOTO	200.00
89	Embossed Revenue Stamped Paper RM72 clear strike on reverse of an 1805 promissory note, F-VF	200.00
90	RM215 sharp strike on an 1800 promissory note, F-VF light soiling	200.00
91	Revenue Stamped Paper RN-B23 William J. Peake & Co., New York, receipt. 1867. VF	900.00
92	RN-DIS SAMPLE on both sides of stamp, INVALID FOR ACTUAL USE underneath, VF	--
93	RN-GIS SAMPLE under vignette, INVALID FOR ACTUAL USE underneath, Morris Stratton & Co., Nashville, Tenn. check. VF small corner stain	--
93A	RN-J9 cut square, used, VF. C.V. as a full document PHOTO	2,000.00
94	RN-N3 C. H. Gorely, Freeman's National Bank, Boston, check. Unused, VF	60.00
95	RN-T4 Boston & Worcester Rail-Road Corp. stock certificate, 1867, VF	75.00
96	Motor Vehicle Use Tax RV2 F-VF small faults	8.00
97	RV5 mint, VF	17.50
98	RV8 VF	15.00
99	RV9 VF crease	12.00
100	RV16 mint, F-VF	25.00
101	RV19 F small faults	15.00
102	RV41 mint, VF	21.00
103	RV53 mint, F-VF	15.00
104	Firearms Transfer Tax RY1 mint, F-VF PHOTO	350.00
105	RY6 F	100.00
106	Tobacco TF177A F light crease	17.50
107	TF182A F-VF small faults	15.00
108	TF531 VF creases	6.25
109	TF588 F-VF small faults	5.00
110	Revenue Stamped Paper Essays Turner 232 brown on card, VF card	--
111	232 dark brown on card, VF card	--
112	232 dark green on card, VF card	--
113	232 blue green on card, VF card	--
114	Private Die Perfume Trial Color Proofs RT12TC3 black, india on card, VF	90.00
115	Telegraph Stamps 14T2 F light crease	50.00
116	KANSAS Marion County Fishing 18 mint, VF PHOTO	60.00
117	24 mint, VF PHOTO	60.00
118	26 mint, VF	80.00
119	NEW YORK Hunting, Trapping & Fishing License 1935 paper enclosure for the license badge, VF	--
120	Military Travel Permit Stamps Bush 7 (Y&T TR5) mint, F-VF	--
121	Bush 17 (Y&T TR16) mint, F-VF	--
122	Bush 18 (Y&T TR18) mint, VF	--
123	Bush 19 (Y&T TR19) mint, VF	--
124	Bush 20 (Y&T TR20) mint, VF	--
125	Bush 22 (Y&T TR22) mint, F-VF	--
126	Bush 23 (Y&T TR23) mint, VF	--

CANADA - Van Dam Catalogue Numbers

127	Weights And Measures FWM60-71 set of 12, F-VF	72.80
128	Supreme Court FSC12 punch cancel, VF short perf PHOTO	475.00
129	FSC15 mint, F PHOTO	700.00
130	FSC18 punch cancel, VF crease	9.00
131	FSC22 mint, VF	35.00
132	FSC25 mint, VF	35.00
133	British Columbia - Law Stamps BCL5a punch cancel, F-VF	100.00
134	BCL7a punch cancel, F-VF	100.00
135	Newfoundland Inland Revenue NFR36-43 set of eight, F-VF	59.25
136	NFR15 F PHOTO	275.00
137	NFR22 F-VF	75.00
138	Cape Breton, Nova Scotia, Game Stamp NSG1 mint, F	100.00
139	Quebec - Stock Transfer QST18 F	55.00
140	Quebec - Prohibition QP4 mint, VF light crease	60.00

BRITISH COMMONWEALTH Barefoot Catalogue Numbers

141	GREAT BRITAIN Liverpool Cotton Association 7 F-VF	£25.00
142	11 VF small faults	£35.00
143	29 VF PHOTO	£20.00
144	BAHRAIN Revenue 3-4 F both are faulty	£130.00
145	BARBADOS Revenue 9 mint, VF corner crease	£25.00
146	11 mint, VF PHOTO	£50.00
147	BASUTOLAND Revenue 16 mint, VF	£5.00
148	17 mint, VF	£7.50
149	42 F-VF PHOTO	£75.00
150	54 Afrikaans, F crease	£35.00
151	54 English, F crease	£35.00
152	55 English, F-VF	£35.00
153	60 Afrikaans, VF PHOTO	£100.00
154	60 English, VF PHOTO	£100.00
155	68 F-VF	£10.00
156	BECHUANALAND PROTECTORATE Revenue 2 F-VF PHOTO	£65.00
157	14 F-VF small thin	£30.00
158	15 F-VF bit of fading at top PHOTO	£75.00
159	BRITISH BECHUANALAND Revenue 12 four singles tied on document fragment, VF PHOTO	£100.00
160	BRITISH CENTRAL AFRICA Revenue 21 F-VF PHOTO	£125.00
161	BRITISH SOUTH AFRICA CO. Revenue 1898-1908, seven different, 1d to 10/, with revenue cancels, F-VF	--
162	17 perf cancel, VF	£35.00
163	26 perf cancel, VF	£50.00
164	CAPE OF GOOD HOPE Revenue 5 horizontal pair, VF	£20.00
165	9 VF crease	£25.00
166	CYPRUS Revenue 23 VF	£5.00
167	64-9, 73c, 73c, 76 mint, VF	£12.00
168	EAST AFRICAN & UGANDA Judicial 25 F-VF	£35.00
169	26 VF PHOTO	£75.00
170	GRIQUALAND Revenue 38a inverted overprint, F-VF short perf	£35.00
171	42 VF small thin	£20.00
172	44 F-VF	£10.00
173	46 VF short perf	£25.00
174	58 F	£10.00
175	59 F	£20.00
176	60 F	£35.00
177	61 F-VF PHOTO	£75.00
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186	NYASALAND PROTECTORATE Revenue 10 revenue cancel, F-VF	\$475.00
187	23 revenue cancel, F-VF	\$150.00
188	24 revenue cancel, F-VF c.v. as such PHOTO	\$250.00
189	ORANGE RIVER COLONY Revenue 111 F-VF	\$15.00
190	ST. VINCENT Revenue 1 F	\$10.00
191	2 F light crease PHOTO	\$35.00
192	3 F	\$35.00
193	4 F	\$2.50
194	10 F	\$20.00
195	11 F	\$7.50
196	12 F	\$15.00
197	13 F	\$15.00
198	14 F	\$15.00
199	15 F-VF	\$2.50
200	16 F	\$7.50
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202	19 F	\$10.00
203	20 VF	\$15.00
204	26 F PHOTO	\$100.00
205	28 F	\$3.50
206	29 F	\$10.00
207	30 F	\$10.00
208	33 F	\$3.50
209	SARAWAK Revenue 2 F-VF	\$15.00
210	SEYCHELLES Bill Of Exchange 1B F	\$20.00
211	Revenue 54 mint, F	\$15.00
212	SOUTH AFRICA Revenue 50 Afrikaans, VF	\$5.00
213	71, 74a 5/ language error, on document fragment, VF	\$10.50
214	74, 79, 80 used on document fragment, VF	\$18.25
215	33 various revenues used on document fragments, F-VF	--
216	SOUTHERN RHODESIA Revenue 1 F-VF	\$25.00
217	4 F-VF	\$5.00
218	13 VF	\$15.00
219	18 VF	\$10.00
220	20 VF	\$3.50
221	TRANSVAAL Revenue 89 F-VF	\$25.00
222	CHINA - PRC set of nine values, 1989, mint, VF	--
223	CHINA - INNER MONGOLIA Rice Tickets, 1980, set of seven, mint, VF	--
224	CUBA Airport Departure Tax 2001, 20 USD, used on piece, hologram, VF	--
225	EGYPT Revenue selection of 28 different including cancels on cigarette stamp, mint and used, F-VF	--
226	ETHIOPIA Revenue 10c violet, 25c dark green, \$5 brown, \$10 green, Specimens with security punch holes, VF \$10 with toning	--
227	GERMANY Paper Tax Third Reich, 5 kg. block of four, imperf, mint, VF	--
228	GREENLAND Special Fee 1955, 25 ore olive, mint, VF	--
229	Savings 1962, 25 ore blue, mint, VF	--
230	1962, 1 Kr. red, mint, VF	--
231	ITALY Municipal Revenues, mounted selection of 501 different stamps, most all are mint, F-VF a fascinating lot	--
232	MONGOLIA Revenue seven different revenues from the 1920's, used, F-VF	--

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