

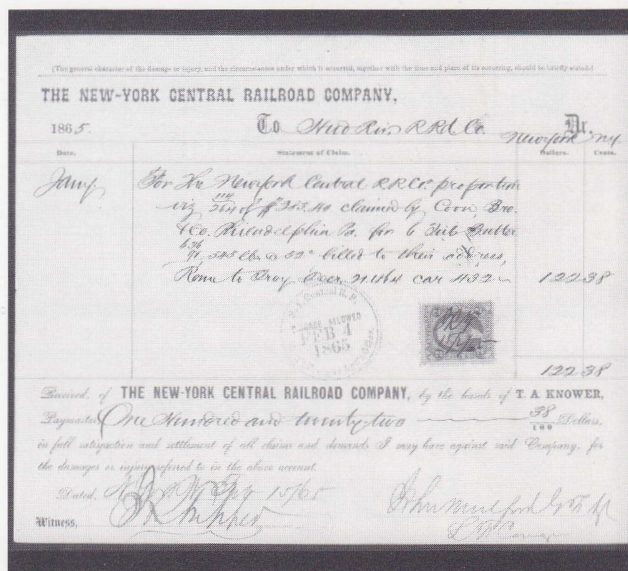


# The American Revenuer

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Not all New York Central RR receipts are alike. Michael Mahler examines a lot of 300 of them and reports his findings. More, inside, page 104.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER-OCTOBER 2003

Volume 57, Number 5  
 Whole Number 543

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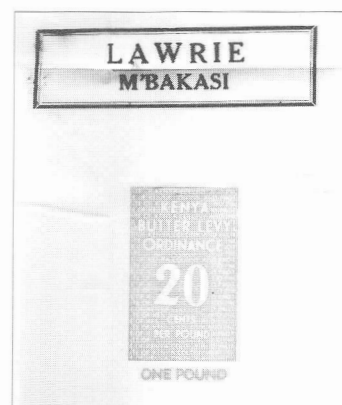
*The Journal of International Fiscal Philately*

**Volume 57, Number 5, Whole Number 543  
September-October 2003**

**Editor:** Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 641-756-3542 (no one else will answer) or 641-756-3680. FAX 641-756-3352. E-mail: <revenueer@omnitelcom.com> (TAR or ARA *must* appear in the subject line).

**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for November-December issue: November 3, 2003.**

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*The first known revenue stamped paper from Kenya is this large piece of paper which was possibly used to wrap the butter. More in Hoffman's article on page 116.*

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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 2003 by The American Revenue Association.

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# The New York Central under the microscope

by Michael Mahler, ARA

Over the years I have encountered numerous stamped receipts of the New York Central Railroad, always one or a few at a time, but never thought too much of them. Virtually all bore the 2¢ USIR (R15c), often with sharp company handstamp cancel. The details of the various transactions made no impression at all on me. A nice representative example seemed well worth acquiring, but beyond that, my attitude was strictly "If you've seen one N.Y. Central receipt, you've seen 'em all."

Thus when I acquired nearly 300 of these

receipts as part of a large lot, I was less than thrilled. Closer inspection, though, changed my attitude completely, revealing an unsuspected variety. I noted at least seven distinct forms for markedly distinct purposes, with nine face-different subtypes, numerous subclasses of goods and services, and a wealth of interesting detail. This whole was definitely greater than the sum of its parts; here, in microcosm, was a fascinating description of the day-to-day running of a railroad—a detailed article just waiting to be written, that can only be summarized here.

As a bit of background, the New York Cen-

**Figure 1.**  
1866 tie  
receipt form  
executed at  
Oneida, for  
3,823 cedar  
ties delivered  
at Syracuse.

THE NEW-YORK CENTRAL RAILROAD COMPANY,							
1866.		To Nelson Morris				Dr.	
	No. of Ties.	Inches on Face.	Kind of Timber.	Place of Delivery.	Price per Tie.	Dollars.	Cents.
June 21	2088	9 to 12	Cedar	Syracuse	55	1148	40
	887	8. 9			50	443	50
	707	7. 8			45	318	15
	141	calls			30	42	30
Totals,.....						3823	
						\$	1957.35
Received, of THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of T. A. KNOWER,							
Paymaster, One thousand Five Hundred Fifty Two						35	Dollars,
in full for the above account.						100	
Dated, Oneida July 6. 1866							
Witness, A. B. Avery							
							Nelson Morris

tral, as its name more or less implies, traversed the middle of the Empire State, from Albany to Buffalo. It had been formed in 1853 by the consolidation of ten smaller roads.

### 1. Tie Receipts

Road repair evidently created a huge demand for rail ties. A separate form was created acknowledging receipt of ties (Figure 1), inscribed on reverse "Repairs of Road." This holding contained 27 such receipts, for ties of eight kinds of wood: (ash, black oak, cedar, cherry, chestnut, hemlock, maple and white oak) of various sizes and at varying prices, at 16 different places:

Albany  
Batavia  
Brower Hill/

Kirkville  
Clarence Centre  
East Clarence

Fonda  
Fort Plain  
Herkimer  
Manlius  
Rome  
Rome Branch

St. Johnsville  
Sanborn  
Syracuse  
Utica  
Wampsville

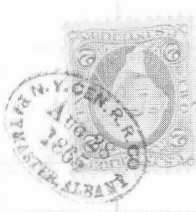
### 2. Firewood Receipts

There must have been a huge and constant need for wood to stoke the engines. A separate form was created acknowledging receipt of wood in four categories: first and second quality, in two foot or four foot lengths, all measured in cords (Figure 2), inscribed on reverse "Fuel." This holding included 54 such receipts, the wood delivered at 28 different places:

Charlotte  
Clyde

Corfu West  
Fairport

**Figure 2.**  
1865  
cordwood  
receipt form,  
amount  
\$2,002.82 in  
gold, paid  
with \$2,703.81  
in currency.

THE NEW-YORK CENTRAL RAILROAD COMPANY,							
1865.				To <i>W. T. Greenwood</i>		Dr.	
DATE.	Cords 1st Quality 4 ft. Wood.	Cords 2d Quality 4 ft. Wood.	Cords 1st Quality 2 ft. Wood.	Cords 2d Quality 2 ft. Wood.	PLACE OF DELIVERY.	PRICE per Cord.	Dollars. Cents.
<i>July 1</i>	<i>456 26</i>				<i>Charlotte</i>	<i>3 25</i>	<i>1.484 46</i>
		<i>188 1/2</i>			<i>"</i>	<i>2 75</i>	<i>518 38</i>
					<i>Gold</i>		<i>2,002 82</i>
					<i>Gold @ 135. Add premium</i>		<i>700 99</i>
					<i>Edw.</i>		
	<i>456 26</i>	<i>188 02</i>					
							<i>2,703 81</i>
							
Received, of THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of <b>T. A. KNOWER,</b> Paymaster, <i>Two thousand &amp; two</i> <i>in Gold.</i> in full for the above account. Dated, <i>Aug. 20, 1865</i> Witness, <i>Chas. Rogers</i> <i>Equivalent in</i> <i>2,703.81</i> <i>Currency</i> <i>Edw.</i> <i>for W. T. Greenwood</i>							



Farmington	Sanborn
Halls Station	Sanborn West
Halls East	Savannah
Macedon East	Sawyers Creek
Macedon Station	Seneca Falls
Macedon West	Sennett
Manlius	Shortsville
Mud Creek	Tonawanda North
New Water House	Transit
Port Byron	Transit West
Richville	Victor
Richville East	Waterloo

ered at Charlotte; alongside the total is written in red, "Gold—Gold @ 135. Add premium \$700.99," and below, "Equivalent in Currency \$2,703.81," both initialed "E.D.W." The date of the transaction was July 1, 1865. Since the introduction of government currency in 1862, gold had traded at a premium over "greenbacks."\*

\* "[The gold premium] existed for two reasons. First, as a wartime measure to conserve gold and silver coin ("specie"), the U.S. Government had suspended specie payments, and declared its newly-issued currency to be legal tender for all debts, public and private. The second factor caus-



The illustrated example is particularly interesting. \$2,002.82 worth of wood was deliv-

**Figure 3.** 1865 claim receipt form. A prior claim had been made on the Hudson River Rail Road Co. for loss of six tubs of butter carried by them to Philadelphia, but before that carried by NYCRR from Troy to Albany; here the HRRR in turn made a claim to be reimbursed by the NYCRR for the latter's proportion of the original claim.

(The general character of the damage or injury, and the circumstances under which it occurred, together with the time and place of its occurring, should be briefly stated.)

**THE NEW-YORK CENTRAL RAILROAD COMPANY,**

1865. To *Hud Riv. R.R. Co.* Dr. *New York N.Y.*

Date.	Statement of Claim.	Dollars.	Cents.
<i>July</i>	<i>For the New York Central R.R. Co. proportion viz 264 of \$383.40 claimed by Corn, Bro. &amp; Co. Philadelphia Pa. for 6 Tubs Butter 136 545 lbs. @ 52¢ billed to their address, Rome to Troy Decr 21. 1864 car 432</i>	<i>122</i>	<i>38</i>
			
		<i>122</i>	<i>38</i>

Received, of **THE NEW-YORK CENTRAL RAILROAD COMPANY,** by the hands of **T. A. KNOWER,** Paymaster, *One Hundred and twenty-two*  $\frac{38}{100}$  Dollars, in full satisfaction and settlement of all claims and demands I may have against said Company, for the damages or injury referred to in the above account.

Dated, *July 15 1865*

Witness, *[Signature]* *[Signature]*

In the same illustrated receipt the number of cords first quality wood was entered "456<sup>96</sup>," but at middle left. "456.75" is pencilled. A little digging explained the discrepancy. A cord of wood is a pile 4x4x8 feet, or 128 cubic feet; "456<sup>96</sup>" evidently meant 456 96/128, or in decimal notation, 456.75. The quantity of second quality wood was originally entered as "188 ½," which seems to have created a problem. Did that mean 188.5 cords, or 188 plus an additional ½ cubic foot? Whoever pencilled in "188.02" evidently thought it was the latter (although to be strictly accurate, this should have been 188.004), but it was charged as 188.5, for at \$2.75 per cord, this comes to \$518.38, which matches the amount of the bill.

### 3. Claims Receipts

A separate form was created for receipt of payment of claims made against the New York Central for loss or damage to freight. This holding contained 14 such forms. The

earliest (Figure 3) is for payment to the Hudson River Rail Road Co. of the N.Y. Central's proportion, namely 114/264, of a claim by a Philadelphia firm for six tubs of butter made against the latter road, but carried by the N.Y. Central from Rome to Troy in December 1864. A red handstamp reads "N.Y. Central R.R. Gen'l Freight Agt's Office. DAMAGE ALLOWED FEB 4 1865." The receipt itself is dated February 15, stamped with 2¢ Bank Check blue tied by manuscript cancel dated the same day. Both stamp and cancel are unusual; nearly all other receipts bear the 2¢ USIR tied by company datestamp. The N.Y. Central's responsibility for 114/264 of the damages was probably based on their share of the mileage the tubs travelled; 114 miles Rome to Troy, 150 miles by the Hudson River Rail Road Co. (and possibly others).

These claim forms are filled with interesting detail, for example:

Statement of Claim	Amount
"For damage in consequence of a collision at Rochester on Jany. 6th 1869 on One Car Cattle . . . shipped from Buffalo to Albany." Amount Claimed \$680, Allowed \$500	\$500.00
"For loss of 316 Gallons Oil from consignment of 50 Bbls. . . . shipped from Buffalo to Albany . . . The Car was in a Collision at Amsterdam on March 18th 1868." To Hudson River Rail Road Co. "For N.Y.C. Proportion . . . for 6 Pcs. Cassimere stolen from Our Case . . . to New York . . . shipped from Utica July 17th 1869." 2¢ USIR tied by "HUDSON RIVER R.R. CO GEN'L FREIGHT OFFICE PAID NOV 15 1869" circular datestamp.	69.52 64.79
"In settlement of claim of \$127.75 . . . for damage by red Paint on a lot of Trace Paper . . . shipped from Albany to St. Johnsville November 24th 1868." To Swift.sure Line of Albany "For loss of One Bag Coffee . . . shipped from Athens to Auburn Nov 2, 1867." The Swift.sure a shipping line plying the Hudson between Albany and New York.	50.00 41.98
"For damage by Fish Brine on One Box Goods . . . shipped from Albany to Canandaigua Apr. 27th 1869."	26.25

ing the gold premium was the public's confidence, or lack thereof, in the government, or more particularly in the probability that it would be able to fully back its currency with specie after peace was restored. The gold premium was initially non-existent or small, grew rapidly as the military strength of the Confederacy became apparent, and fluctuated wildly with the fortunes of war during 1863–5. In June 1864 gold reached its high water mark of \$2.85 against the greenback (equivalently, \$1 in currency was worth just 35¢ in gold), then declined steadily thereafter to reach about \$1.45 at war's end. Not until 1878, however,

was \$1 in currency worth \$1 in gold." (Mahler, 1990). "Startling as it seems in these days of trillion dollar national debt and readily expandable money supply, the gold premium disappeared at the end of 1878 because the government, having suspended specie payment by the Treasury on December 30, 1861, and issuing \$450 million in greenbacks during 1862–3, an emergency measure of arguable constitutionality, resolved at the end of the war to retire this outstanding debt and resume specie payments. It took thirteen years, but by December 1878 a greenback dollar was worth a dollar in gold." (Mahler, 1988).

#### 4. Tax Receipts

The railroad paid taxes to municipal entities through which it passed, based on the value of its property there. Three different receipt forms were created, for Villages, Towns, and School Districts.

**A. Villages.** The holding included receipts for the villages of Green Island, Albany County (Figure 4), and Savannah, Wayne County.

**B. Towns.** The holding included receipts

for the town of Watervliet District No. 1, Troy Division, Albany County (Figure 5), and Watervliet District No 3, Cohoes, same county. In both towns the company's property was valued in excess of \$2.9 million. The illustrated receipt was given at Van Vrankens Corners, which not surprisingly does not appear in modern gazetteers. A good Dutch name nevertheless!

**C. School Districts.** The holding contained 14 such forms (Figure 6), from the following towns:

**Figure 4.**  
1868 village  
tax receipt  
form, for  
Green Island,  
Albany  
County.

Town	County	School District	Receipt Given at
Alden	Erie	6	Wendo
Galen	Wayne	(Clyde High School)	Clyde
Glenville	Schenectady	9	Hoffmans
Herkimer	Herkimer	2	Herkimer

THE NEW-YORK CENTRAL RAILROAD COMPANY,  
To Village of *Green Island*  
County of *Albany* Dr.

1867.  
Collector *John M. Deal*

For Taxes assessed in said Village for year 1867

Total valuation of Railroad property in Village, ..\$	<i>34,350.</i>	Dollars.	Cents.
Rate of Tax, .....			
Railroad Company's proportion of Tax,		<i>43</i>	<i>97</i>
Collector's fees <i>5</i> per cent, .....		<i>22</i>	<i>0</i>
Total, .....	\$	<i>46</i>	<i>17</i>

Received, of THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of T. A. KNOWER, Paymaster, *Forty Six &*  
in full for the above account.  
Dated, *Green Island Jan 2 / 68*

Witness, *Mark Deane*  
*John M Deal* Collector.

*17 Dollars.*



Mohawk, Amsterdam	Montgomery	1	Amsterdam/Tribes Hill
Palatine	Montgomery	1	Palatine B.
Rome	Oneida	10	Rome
Victor	Ontario	1, 4, 12	Victor
Watervliet	Albany	22	Green Island
Whitestown	Oneida	1	Oriskany
		2	Whitesboro

## 5. General Receipts

Most N.Y. Central receipts are on a general form with columns for date, items, and cost (Figure 7). At least nine slightly different forms exist, created for Paymasters John D. Eliot (three types), T. A. Knowler (three types), and D. F. Gates (two types), and General Western Freight Agent B. F. Smith. The Knowler and Eliot receipts come in two sizes:

a standard form which, like all other forms described in this article, measured 8.25 x 6.75 in., and a double-size form of 8.25 x 13.5 in., used for long lists of items (Figure 8).

On examination, several subclasses suggested themselves based on the goods or services receipted for.

**A. Monthly Salaries.** This holding contained 37 receipts for monthly salary, 34 different:

**Figure 5.**  
1867 town tax receipt form, for Watervliet District No. 1, Albany County, executed at Van Vranken's Corners.

THE NEW-YORK CENTRAL RAILROAD COMPANY,		Troy Division	
To Town of Watervliet District No. 1			
County of Albany		Dr.	
1867.	For taxes assessed in said town for year 1867.	Dollars.	Cts.
	Total valuation of property in town, ... \$ 2,965,470.00		
	Rate of tax, ..... \$1.72 per 100		
	Total amount tax assessed in town, ... 51,006.08		
	Total valuation of Railroad property, 83,750.00		
	Railroad Company's proportion of Tax, 14 40 50		
	Collectors fees One per cent, ..... 14 41		
	Total, ..... \$ 1454 91		
<p>Received, of THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of T. A. KNOWLER, Paymaster One Thousand Four Hundred Fifty Four &amp; 91/100 Dollars, in full for the above account.</p> <p>Dated, Van Vranken's Corners July 6/68</p> <p>Witness, C. Shaffer</p> <p>Frederick Schen Collector.</p>			

	Amount	Position	Location
	\$416.66	Supply Agent	Albany
	416.66	General Freight Agent	Albany
	300.00	Auditor	Albany
	291.99	Assistant Supt.	Buffalo
	250.00	Assistant Supt., Middle Division	Syracuse
	250.00	Assistant Supt., Eastern Division	Utica
	250.00	Assistant Supt.	Albany
	229.16	Assistant Supt.	Albany
	250.00	Master Mechanic	Albany
	200.00	General Ticket Agent	Albany
Figure 6. 1869 school district tax receipt form, for District No. 4 in town of Victor, Ontario County.	166.67	Agent for Bonded Freight Office	New York
	166.67	Agent N.Y.C.R.R.	Detroit
	166.66	North Western Agent	Chicago
	125.00	Receiver	New York
	125.00	General Western Freight Agent	Buffalo
	100.00	Personal services auditing accounts	Albany
	100.00	Receiver	Albany
	100.00	Services in Gen. Freight Agent's Office	Albany

THE NEW-YORK CENTRAL RAILROAD COMPANY,			
TO School District No. <u>4</u>		Town of <u>Victor</u>	
		County of <u>Ontario</u>	
		Dr.	
<u>1869</u>	FOR TAXES ASSESSED IN SAID DISTRICT FOR FUEL, REPAIRS OF SCHOOL HOUSE AND APPURTENANCES, &c., FOR YEAR 1869		Dollars. Cents.
Total valuation of property in district, \$ <u>73,384.59</u>			
Rate of tax, .....			
Total amount tax assessed in district, .. <u>93.25</u>			
Total valuation of Railroad property, .. <u>15651.59</u>			
Railroad Company's proportion of Tax, .....		<u>30</u>	<u>93</u>
Collector's fees <u>1</u> per cent, .....			<u>21</u>
Total, .....		<u>31</u>	<u>14</u>
Received, of THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of <u>J. A. Kooner</u>			
Paymaster, <u>D. F. GATES,</u>			
<u>Twenty One +</u> <u>14</u> Dollars,			
<u>100</u>			
in full for the above account.			
Dated, <u>Victor May 13/1869</u>			
Witness, <u>C. H. Shaw</u>		<u>J. H. Adams</u>	
		Collector.	

85.00	Road Master, Troy & Schenectady Division	Troy
83.33	Ticket Agent	Cleveland
83.33	Assistant General Freight Accountant	Albany
83.33	Assistant Receiver	New York
75.00	Outside Passenger Agent	New York
75.00	Road Master, Athens & Schenectady Division	Schenectady
75.00	Traveling Agent	Detroit
70.00	Clerk, Freight Dept.	Albany
70.00	Clerk, Office of Locomotive Dept., West Albany	Albany
60.00	Clerk, Bill of Lading Dept.	New York
60.00	Personal services as Receiver	Troy
50.00	Clerk, General Offices	Albany
45.00	Services Inspecting, Counting and Receiving Ties	Syracuse
30.00	Services in General Freight Agent's Office	Albany
25.00	Outside Man, Great Western Railway (NYCRR portion)	Not stated
20.00	Personal services as Telegraph Messenger	Albany

**Figure 7.** 1866 general receipt form, for coffin, handles, plate, box, carriages, hearse, laying out, keeping on ice, cartage & services, "furnished for the remains of Richard English, a Brakeman, who was killed, while on duty, on Local freight, West Auburn Road . . . by striking overhead bridge, 3 miles east of Auburn."

[All vouchers, if for services, must specify the nature of the services, the time when and where, and under whose direction rendered; if for merchandises or other articles, must specify the items, date of sale or delivery, when or to whom delivered, and by whom purchased; if for labor performed or articles furnished upon a special contract, it must, in addition, refer to the contract, by giving names of parties to contract, and the date.]

**THE NEW-YORK CENTRAL RAILROAD COMPANY,**

186 6. To John Ryan Dr.

DATE.	ITEMS.	DOLLARS.	CTS.
Aug 20	For 1 Bur Coffin <sup>rs</sup> . Handles <sup>4</sup> Plate <sup>4</sup>	28	
	1 Box <sup>rs</sup> 4 Carriage <sup>rs</sup> . Hearse <sup>1</sup>	20	00
	Laying out. Keeping on ice Cartage & services	11	
The above furnished for the remains of Richard English, a Brakeman, who was killed, while on duty, on Local freight, West Auburn Road Aug 16 by striking over head bridge, 3 miles east of Auburn		69	00

Received, of **THE NEW-YORK CENTRAL RAILROAD COMPANY,** by the hands of T. A. KNOWER, Paymaster, Sixty Three & 00/100 Dollars, in full for the above account.

Dated Syracuse July 5/67

Witness, J. D. Cronan J. Ryan



**B. General Merchandise.** The holding contained 82 receipts for miscellaneous goods, some of the more interesting listed be-

low. An additional 26 were for wood other than ties and fuel, which are listed separately in the next subclass.

<b>Place</b>	<b>Item(s)</b>	<b>Cost</b>
Albany	Looking Glass Plates, four in various sizes	\$15.50

[All vendors, if for services, must specify the nature of the services, the time when and where, and under whose direction rendered; if for merchandise, or other articles, must specify the item, date of sale or delivery, when or to whom delivered, and by whom purchased; if for labor performed or articles furnished upon a special contract, it must, in addition, refer to the contract, by giving names of parties to contract, and the date.]

**THE NEW-YORK CENTRAL RAILROAD COMPANY,**

1866 *Fields To Erastus Corning & Co.*

DATE		Dollars.	Cents.
1866	55 Blue	520	56
	44 Gal. Boiler Oil (dbl)	135	08 20
21	1/2 Doz #10 Cups	24	150
22	16 Keg 30 d nails	7	112 00
23	6 Prussian Blue	85	5 10
	18 Chrom Green in Oil	25	4 50
	2 Gal Crown Coach Japan	32	6 00
	1 Trapt A 1 Copal		4 00
	1 1/2 large Vermillion	130	1 95
	1/2 Doz Stripping Pencils	15	90
	1/2 marking Brushes	10	63
	400 white Lead Batavia	12	48 00
	4 Boxes 12 x 20 Flint Glass	8	35
	1025 Putty	8 1/2	49 91
		6 1/2	13 77
	261 Keg 8 d finishing nails	6 1/2	35
	3 Gr 1 1/2 # 12 Screws	83	8 00
		249	
	1/2 Doz Store Door Locks Batavia	27	335
	1/2 " Store Door Hinges plates	452	13 50
	2 Gr Screws 1 1/2 # 12 1/2	29	225
	1/2 Doz Door Bolts	23	2 67
	29 2 only 13/16 Car Bits (cocks)	120	1 38
	13 Doz # 133 Chislocks	9	2 40
	30 1 # 3 Blacksmiths Vice		3 00
	31 13 Doz 36" Maul handles	24	10 50
			84
		\$	885 91

Received, of the NEW YORK CENTRAL RAIL ROAD COMPANY, by the hands of JOHN D. ELIOT, Paymaster,  
Eight Hundred-eighty-five & 91/100 Dollars,  
in full for the above account.  
Dated, Buffalo April 20 1866  
Witness: *John D. Eliot*  
*E. Corning & Co.* of Buffalo.

**Figure 8.** 1866 double-size general receipt form for long list of items furnished by Erastus Corning & Co. Corning had been the first President of the New York Central, serving 1853-64.

	Patent Riddles, 2 Doz.	39.00
	Bell Cord, 5 Coils	150.00
	Deck Brooms, 10 Doz.	30.00
	Printing 25,000 ½ sheet Note Telegraph Headings	93.75
	Printing 1000 Telegraph Reports of Movement and Positions of Freight Cars	10.00
	Printing, folding & ruling 1000 Blank Station Receipts	22.50
	Printing & ruling 20,000 Syracuse Receipts	45.00
	Spark Cloth, 409.25 Sqr. ft.	98.22
Auburn	Gas from Auburn Gas-Light Co., their receipt attached	24.30
Batavia	Gas from Batavia Gas-Light Co.	69.93
Buffalo	1500 R.R. Spikes	69.38
	Two Grindstones, extra large, cut to order	68.70
	1300 Time Tables Buffalo & Rochester No. 4	58.50
Clyde	Cobble Stone delivered east of Clyde used to protect bank at Seneca River	98.54
Fonda	Use of ground for piling wood, for year 1865	50.00
Getzville	15,000 Shims, delivered at Tonawanda	90.00
Harrisburg	Engine Castings, 475lb, 1 Wrot Iron Drawhead, from North Central Rail Way Co., to repair their cars run on NYCRR	26.00
Herkimer	56 Meals furnished to Employees during the High Water in March 1868 (Engineers, Firemen, Conductors and Brakemen)	28.00
Rochester	30 Loads Clay for Coffor Dams at Rochester	52.50
St. Johnsville	56 Meals furnished to Employees at the High Water between St. Johnsville and Fort Plain (March 1869)	22.40
Suspension Bridge	Gas from Niagara Falls Gas Co. supplied at Suspension Bridge Depot	64.40
Syracuse	Coffin, Handles, Plate, Box, 4 Carriages, Hearse, Laying out, Keeping on ice, Cartage & services. "The above furnished for the remains of Richard English, a Brakeman, who was killed, while on duty, on Local freight, West Auburn Road Aug 8/66 by striking overhead bridge, 3 miles east of Auburn."	63.50
Utica	Feather Dusters, two	5.25

**C. Other Wood.** The general merchandise receipts included 26 for wood, of ten different kinds (ash, white ash, basswood, cedar, white elm, hemlock, hickory, black oak, pine, spruce), purchased at eight different places, including Fairport, Town Line and Waterloo. One receipt was for ties, the others for a nice array of uses other than ties or fuel, the most interesting listed below.

Place	Wood	Cost
Buffalo	57,226 ft. Black Walnut ex Schooner "Maid of the Mist"	\$3,891.36
	4 Pieces Pine, "Stringer Bridge Attica Road 5 miles from Batavia	79.80
Herkimer	2000 Cedar Posts	440.00
	4000 Cedar Shingles	23.00
Manlius	45,881 ft. Hewed Oak Timber	825.85
	Rebuilding Dock at Slip No. 2	
	Repairing Dock at Ohio St. Ft. House	
	Repairs of Road	
Town Line	11,509 ft. Hemlock Fence Boards	161.12
	5,000 ft. First Class Elm for Gang Plank	41.00

	50,500 Flour Barrel Chocks	277.75
Utica	1,000 ft. Basswood "For Snow Shovels"	30.00
Not stated	1 Car Load 2 in Hemlock Planks "For Syracuse Sewer"	79.10

**D. Miscellaneous Services.** This holding contained 26 receipts for miscellaneous services, some that caught my eye listed below.

Place	Service(s)	Cost
Albany	Unloading 510 Bars Steel Rail from Barge "Montreal" & loading Same on Cars, Albany & Canal Line to pay one half	\$30.60
	Unloading 960 Bars Brown Steel Rail from Austin's Barge "D. D. Tompkins" & loading on Cars, Austin to pay one half	57.60
Athens	15 ½ Days Board while Tallying Lumber	31.00
Buffalo	Membership in Board of Trade of Buffalo	20.00
	9,860 Splices by Buffalo Iron Works	4,012.64
Chittenango	Moving 538 Cords Wood into shed at Chittenango	80.70
Rochester	Sawing 2,891 Cords wood	1,445.50
Syracuse	Repairing Cushions, four (also two Balls thread, 38¢)	6.00
	Shoveling 62 Cars Hard Grain @ 50¢, 13 Cars Oats @ 75¢	40.75
West Albany	Fitting One pair Cylinders, Steam Chests, Yoke & Heads Engine # 13	135.00

**E. Transportation by Other Lines.** The holding contained 13 receipts for payment by the NYCRR for transportation of various items by ships, boats, or other railroads, as follows.

Item(s)	Shipper	Receipt Given at
Iron & Nuts	Lake Shore & Michigan Southern Railway	Buffalo
10 Car Loads Sand	Rensselaer & Saratoga Rail Road	Albany
142 tons Coal	Boat "Belle"	Schenectady
211 tons Coal	Boat "Fall Brook N. 17"	Schenectady
205 tons Fall Brook Coal	Boat "Fred Davis"	Utica
211 tons Fall Brook Coal	Boat "G. L. Cottman"	Utica
210 tons Morris Run Coal	Boat "J. R. Kyser"	Albany
1,879 Ties	Boat "L. C. P. Seelye"	Albany
206 tons Fall Brook Coal	Boat "Maj. H. A. Barnum"	Utica
197 tons Fall Brook Coal	Boat "N. Young"	Utica
210 tons Cumberland Coal	Boat "Peter Henry Clinton"	Albany
124 tons Fall Brook Coal	Boat "S. B. Couch"	Utica
187 tons Coal	Boat "William Bull"	Schenectady

There were a total of 297 receipts in this pile—and as it came to me it was just that, an unsorted pile. Its size was a key element in the eventual recognition of the wonderful variety hidden within. Certainly an eye for detail was required too, but had the pile not remained largely intact, important detail would have inevitably been lost. One wonders how many other holdings of this size have survived.

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# Haiti's "Ugly Ducking": the airport construction tax stamp

by Gerald L. Boarino, ARA

Bowen Field which was located just outside Port-au-Prince, Haiti, serviced the aeronautical needs of that country through World Wars I and II. Indeed, during Haiti's military occupation by the United States (1915–1934), the U.S. Marine Corps conducted scheduled daily flights from this field and was instrumental in overseeing its maintenance. During the second international conflict, the United States ostensibly had a weather station near the airport that was staffed by personnel from the U.S. Army. Be that as it may, as Haiti entered the Jet Age, it became apparent that for a country wanting to derive much of its income from tourism that the airport was inadequate.

Thus, Dr. François "Papa Doc" Duvalier (1957–1971) signed into law on October 29, 1960, (see *Le Moniteur*, October 31, 1960, for full details) the means whereby money could be raised for the construction of an international airport. Three modes were prescribed for raising the needed money. First, hotels were required to charge a flat 5% on all bills presented their guests; second, all tickets sold within Haiti for international travel, as well as tickets sold outside Haiti with a destination to said, were required to add a 10 gourdes surtax to tickets; third, there were the revenues that would be raised via the Gdes: 5 fiscal under discussion. Regarding the latter, the law decreed that all receipts from air and maritime companies would have the fiscal attached. Too, all packages—incoming and outgoing—that passed through

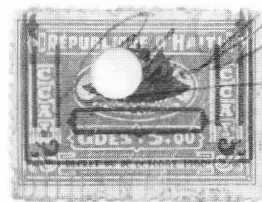
Haitian Customs would bear this 5 gourde fiscal.

Our revenue stamp is far from aesthetic, with muddy colors of green and gold. It measures 32 x 22 mm and has rough perforations. When there are measurable perforations, they are either 11 ½ or 13. This, along with the different shades of colors, would suggest at least two, if not more, printings. Lithographed, the fiscal bears the name of the printer in the margin bottom right ("CIE LITHO D'HAITI," or the COMPAGNIE DE LITHOGRAPHIE D'HAITI). The "CCAI" that forms part of the design represents *Contribution à la Construction d'un Aéroport [Internationale]*.

The three used examples in this writer's collection show a circular perforation. Canceling fiscals in this manner was typical of Haitian Customs. As well, two of the three bear the signature of a seeming customs official, which is also typical of Haitian Customs. Additionally, the copy illustrated (Figure 1) also has a customs handstamp, whereon at the lower left is found the French word for customs, *Douane*. To further substantiate that this and the other hole-punched fiscals passed through customs, there is illustrated is an enlargement of the back of one of the three examples (Figure 2) whereon is found a fragment of a pink customs slip. In the fifth line from the bottom, one can read the word, Customs.

On September 22, 1968, Haiti issued a set of six postage stamps (Figure 3) commemorating the inauguration of the airport. Not surprisingly, the name given to the new airport was the Dr. François Duvalier International Airport.

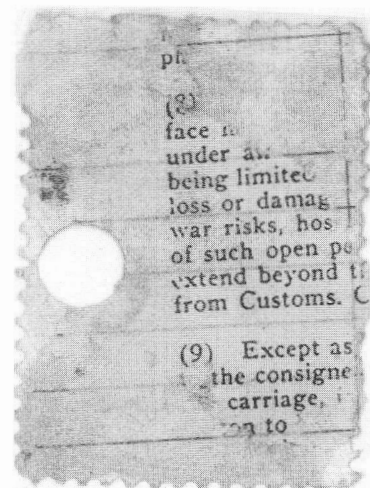
With the ouster of the Duvalier clan in 1986, the name was again changed to the prosaic, apolitical International Airport of Port-au-Prince.



**Figure 1.**  
*Used example, with Douane handstamp lower left.*



**Figure 3.** Scott number 593. The Airport along with a vignette of President François Duvalier.



**Figure 2.**  
*Enlarged back of example showing Customs fragment.*

# More discoveries in East African revenue stamps

by Regis Hoffman, ARA

## Introduction

The field of British Commonwealth revenue stamps is highly complex. Though the standard reference (Barefoot, 2000) continues to grow in size and the number of revenue stamps listed, new varieties of revenue stamps continue to be discovered. Of particular interest to the author are the revenue stamps of the East African nations of Kenya, Uganda, Tanganyika, and Zanzibar. Several previous articles have appeared on this subject (see

Gibson, 2001; Hoffman, 1993, 1995

and 1996). This article updates the listing with recent finds and sheds new background on the use of East African revenue stamps by illustrating usage of East African revenue stamps.

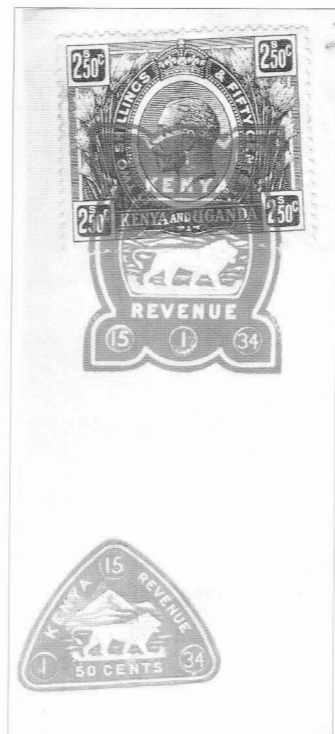
## Kenya

Kenya revenue stamps on document come in two forms—postage stamps used fiscally (often with a dramatic defacing), or embossed revenue stamps. I have never seen an example with both types on a single document. Figure 1 shows both—a 2/50 Kenya & Uganda postage stamp with a bold red cancel

(dated January 15, 1934), together with an embossed 50c Kenya revenue stamp applied the same day. This piece also significantly extends the earliest recorded date of the embossed revenue stamp (Barber, 1998).

The first recorded example of revenue stamped paper from Kenya is shown in Figure 2. It is a large piece of paper reading “Kenya Butter Levy Ordinance 20 Cents Per Pound.” Possibly the butter was wrapped in this paper. The significance of “Lawrie M’Bakasi” is not known. The year of issue is also unknown, but the words on the stamp reading “Kenya Colony” indicate that this was used during the colonial period.

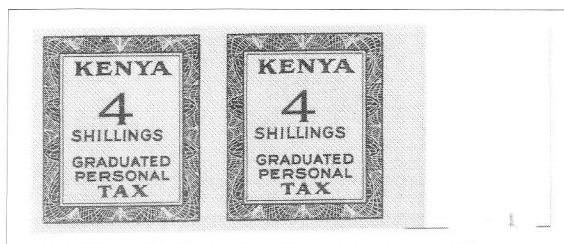
A quantity of the Kenya Graduated Personal Tax stamps has surfaced imperforate (Figure 3). These are from the archives of the bank note company that printed them.



**Figure 1.** Use of embossed Kenya revenue stamps with fiscally canceled 2/50 postage stamp.



**Figure 2.** Kenya Butter Levy revenue stamped paper.



**Figure 3.** Imperforate Kenya Graduated Personal Tax stamps.

The use of the Kenya Graduated Personal Tax stamps is demonstrated by Figure 4. This shows a set of 50 shilling Graduated Personal tax stamps used on an employee card. Apparently the monthly tax was 50 shillings—this is shown paid from January 1966 through June 1966. Also of note are the stamps that do not bear any district control marking. Most of the Kenya Graduated Personal Tax stamps on the market are remainders bearing the “MSA” (for Mombasa) district control overprint. Examples without this overprint are very scarce.

On the back of the card, several relevant

instructions to the employer read:

\* Income includes the value of any quarters, rations, board or residence and any allowance received in respect of employment or service, whether in money or otherwise.

\* A personal tax stamp at the appropriate value must be affixed to this card at the time deduction of tax is made from the employee. For rates of tax, reference should be made to the scale on the front of this card.

\* Only stamps purchased from the City Council of Nairobi or agencies authorised by the City Council of Nairobi may be used.

\* A stamp affixed must be cancelled immediately by writing the date across the face of the stamp in ink or by indelible stamp.

\* The card properly stamped up-to-date must be kept securely by the employer for inspection by an authorised officer of the City Council of Nairobi.

This indicates that these stamps were receipts for the monthly deduction of the income tax.

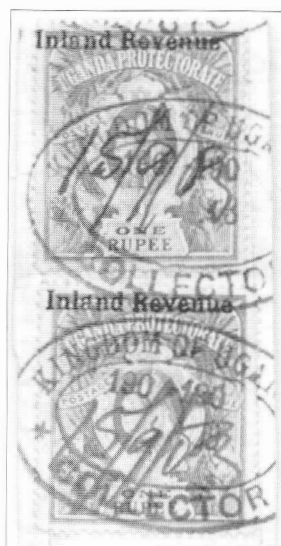
### Uganda

The 1898 Queen Victoria issue from Uganda is overprinted “Inland Revenue,”

G.P.T./2 EMPLOYED PERSON		CITY COUNCIL OF NAIROBI GRADUATED PERSONAL TAX CARD CITY TREASURER P.O. BOX 30037, NAIROBI, KENYA										OI N.C.C.		
TAXPAYER'S NAME					EMPLOYER'S NUMBER					TAXPAYER'S NUMBER				
S Z MALIK					230206					201770				
SCALES FOR ASSESSMENT AND RATE FOR DEDUCTION MONTHLY (SEE NOTE 1.) SHILLINGS MONTHLY INCOME EXCEEDING: 150 240 340 520 700 860 1000 NOT EXCEEDING: 160 240 340 520 700 860 1000 TAX PER MONTH: 4 6 9 13 20 30 40 50					THIS CARD IS THE PROPERTY OF THE CITY COUNCIL OF NAIROBI  THIS CARD MUST BE RETURNED TO THE COUNCIL BY: 15th JANUARY 1967 VALIDITY EXPIRES ON 31st DEC. 1966					IF THE EMPLOYEE IS NOT OCCUPYING ANY ACCOMMODATION IN NAIROBI STATE MUNICIPALITY OR COUNTY IN WHICH HE LIVES, (SEE NOTE 10)  IF THE EMPLOYEE HAS NONE OF HIS FAMILY LIVING WITH HIM, STATE MUNICIPALITY OR COUNTY IN WHICH THEY LIVE. (SEE NOTE 11)				
1 2 3 4 5 6 7 8 9 10 11 12 JULY 1966 AUG 1966 SEPT 1966 OCT 1966 NOV 1966 DEC 1966					FOR OFFICIAL USE ONLY TOTAL TAX Shs. _____ TRANSMISSION L.A. Code No. AMOUNT									

**Figure 4.** City Council of Nairobi Graduated Personal Tax card.

**Figure 5.** One Rupee stamp showing standard placement of overprint at the bottom, and the new discovery of the overprint at the top of the stamp.



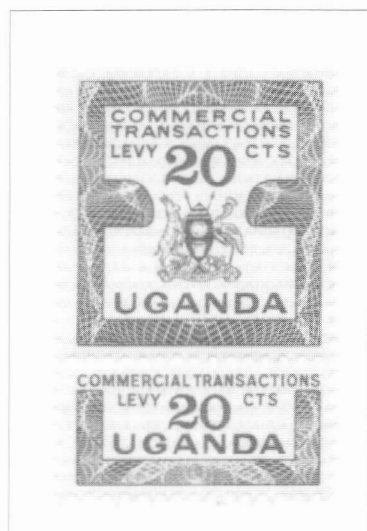
**Figure 6.** New value of "Uganda Revenue" reading up.



generally at the foot of the stamp (there is some small variation in the placement of the overprint). Recently, the one rupee value has been discovered with the overprint at the top (Figure 5).

An additional value of the 1918 King George V East Africa and Uganda Protectorate definitive is now known with the "Uganda Revenue" reading up overprint. The new value is the 12c stamp, with a black overprint (Figure 6).

The Uganda "Commercial Transactions Levy" stamps are surprisingly scarce. Two new items are of interest. First, the stamp appears to come in two parts (see Figure 7). The top portion is the cataloged stamp—the



**Figure 7.** Uganda Commercial Transactions Levy with counterfoil and security underprint reading "Uganda".

**Figure 8.** Plate strip of four with "Thomas De La Rue" in selvage.



counterfoil below is perhaps placed on a copy of the taxed item or document. In addition, there are at least two printings of this series of stamps. The first is on plain paper, the second is on paper with a security underprint with the words "UGANDA" repeating across the design.

The values recorded with the security underprint are:

- 10c green
- 1/- red
- 2/- blue-black
- 10/- light brown

In addition, this selvage (Figure 7) identifies the printer of these stamps as Thomas De La Rue.

## Zanzibar

Hoffman (1995) describes a Zanzibar postage stamp with an overprint reading "GOVT SAVINGS BANK". At that time, the purpose of this overprint was not clear. A recent document with Zanzibar postage stamps may explain this overprint (Figure 9).

The back reads:

This form is intended for the assistance of children and others unable to save more than few cents at a time.











Any such person desiring to save One Shilling by means of small contributions for deposit in the Government Savings Bank may do so by purchasing postage stamps and affixing them to this form. When stamps to the value of 100 cents have been so affixed, the form may be taken to any Post Office in the Protectorate authorized to transact Savings bank business where it will be received by the Postmaster and One Shilling be allowed for the stamps which One Shilling will be accepted either as the first deposit in a new account then to be opened, or as an ordinary deposit if the



Z.G.P., P.O. 101-5000-6-49 *Suleiman Salehi* S. B. 18.

## ZANZIBAR PROTECTORATE

Postage Stamps for a deposit of One Shilling in Government Savings Bank  
10 cent stamps to be affixed below.

					<p>Depositor's Book</p> <p>Office of Issue.....</p> <p>No. of Book <i>21298</i></p> <p>Date stamp of Post Office</p> <div style="border: 1px solid black; width: 100px; height: 100px; margin: 10px auto;"></div> <p style="text-align: center; font-size: small;">receiving the postage stamp.</p>
					

**Figure 9.**  
Zanzibar  
Government  
Savings Bank  
certificate. It  
bears ten  
copies of the  
10c Zanzibar  
postage  
stamp.

owner of it has already opened an account. Not more than Ten Shillings may be deposited by this means.

If the stamps affixed to this form are perforated, or defaced or in any way damaged,

they will not be received by the Postmaster.

Apparently Zanzibar stamps were used as part of a government savings program - perhaps those stamps overprinted "GOVT SAVINGS BANK" were used for this purpose.

32

*1.E.4852*

No. *2/91/56*





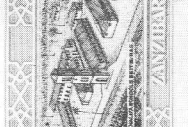

### ZANZIBAR

### CERTIFICATE OF PERMANENT RESIDENCE

I certify that the holder of this passport is a permanent resident of the Zanzibar Protectorate \*and was ~~in the~~ *of a person* resident in Zanzibar on 1st August, 1943 and is entitled to re-enter the Protectorate at any time

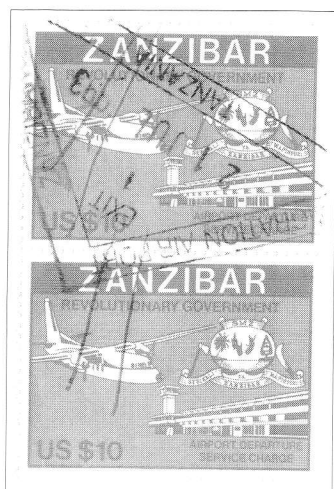
*W. B. Bawa*  
Principal Immigration Officer

Date *31-1-1956*

**Figure 10.**  
Passport  
bearing six  
Zanzibar  
postage  
stamps to pay  
a passport /  
visa fee.





**Figure 11.**  
Zanzibar  
Airport  
Departure  
Service  
Charge Tax  
stamps.

Examples of Zanzibar airport departure tax stamps (or “service charge”) have also come to light (Figure 11). This pair of stamps was used in 1993.

If any member has additional information on these items, please contact me at 109 Cen-

Hoffman (1996) discussed East African Passport and Airport Departure tax stamps. At the time it was written, little was known about the use of these stamps in Zanzibar. An example of Zanzibar postage stamps used to pay a passport fee is shown in Figure 10. The passport was issued in 1956, and bears two 5/- stamps and four 7/50 stamps fiscally cancelled with a blurred oval handstamp (possibly reading “Customs Department - Zanzibar”).

ter Church Rd. McMurray, PA 15317 USA or vial e-mail at rmh@cobweb.net.

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## Literature in review



July 1, 1887,  
Consular Service

*The Revenue Stamps of The Republic of Argentina*, by Clive Akerman, FRPSL, ARA (ISBN 0 9525123 8 6). 214 + viii pages, A4, card cover, Wire-O binding, unpriced, illustrated. Published by the author (Bell Hill Cottage, Lydbrook, Royal Forest of Dean, Glos. GL17 9SA, UK). Available from the publisher for £35/US \$50 (“cheapo mail included”), add £5/\$8 for airmail; available in the U.S. from Don Reuter or Eric Jackson.

So, five volumes (six if you count the two editions of the first volume) of the provincial and municipal revenues of Argentina was not enough to satisfy the masochist in Clive Akerman, that he now gifts philately with this tome. Many of you may recall the series of articles on the subject of Argentinian federal issued revenue stamps that appeared in both *The American Revenuer* and *The Revenue Journal of Great Britain* beginning in 1979. This catalog is both a compilation and a second edition of those articles.

The listings are packed with all new, high quality illustrations. The tabular

listings still do not assign catalog numbers or any valuations. However, the tables have been flushed out; many check marks are now replaced with an indication of color. More varieties have been listed and the text expanded in some cases. Additional lists of private dies and precancels have been added.

This is a catalog and, therefore, focuses on the stamps (and stamped paper), their production and their varieties. What might be considered handbook aspects of these issues are not considered; i.e. the usage aspects including tax legislation and tax rates.

Two useful indices to this series of catalogs appears at the end of this volume. The first is an index to municipal placenames; its purpose should be self evident. The second is a subject index that list stamps by the type of taxation (such as matches, consular service, etc.) and by the subject depicted on the stamps (such as knickers or people such as Eva Peron). This should prove useful for those collecting various types of tax stamps or for thematic collectors.

What a set of books!

Kenneth Trettin

# Any Other Weapon

## The use for the \$5 Firearms Transfer Tax stamp

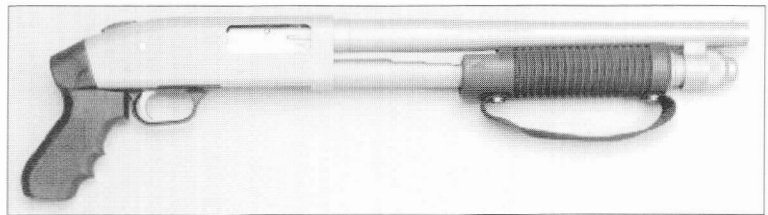


**Figure 1.** The \$5 Firearms Transfer Tax stamps, Scott RY5, 9 and 10.

**By Charles R. Biro, ARA**

When I wish to broaden my knowledge on revenue stamps, I frequently look to my Scott catalog for help. This resource often supplies me with the information I am searching for, or at least gets my research started in some specific direction. However, when I wanted to know more about the Federal Firearms Tax stamps, no information other than the listings was presented in the current catalogue. The Firearms Transfer Tax (RY) section listings did not even contain any introductory material on the subject stamps. This seemed somewhat strange since these taxes were first authorized in 1934. The catalogue lists ten varieties in three denominations: two one-dollar, three five-dollar and five two hundred-dollar issues. It is the five-dollar stamps (RY 5, 9 and 10) and their purpose that I will attempt to explain (Figure 1).

First, some background on the National Firearms Act weapons is in order. There are two types of firearms under United States law. These are Title 1 (generally called the Gun Control Act—18 USC. sec. 921) and Title 2 (The National Firearms Act—of the 1968 Gun Control Act—26 USC. sec. 5801) firearms. Additionally, most National Firearms Act (NFA) weapons are also Title 1 firearms. These weapons may be further regulated by state or local governmental bodies and may be owned under federal law subject to any local restrictions. The NFA



Branch of the Bureau of Alcohol, Tobacco and Firearms (ATF) currently administers the taxation and registration of these weapons. ATF registers NFA weapons in the National Firearms Registration and Transfer Record.

**Figure 2.** The Mossberg Mariner 14 inch 12 gauge shotgun is capable of holding three to four shells plus one in the chamber. It is an "Any Other Weapon."



**Figure 3.** Another AOW, the Serbu Super Shorty 12 gauge shotgun is based on a Mossberg Cruiser. It holds two shells plus one in the chamber. It is 16.5 inches long overall with a 6.5 inch barrel.

DEPARTMENT OF THE TREASURY - BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
APPLICATION FOR TAX PAID TRANSFER AND REGISTRATION OF FIREARM

25. TRANSFEREE'S NAME AND ADDRESS (If transferee is a Special Occupational Taxpayer who is acquiring firearm for personal use, rather than as part of his business inventory, show personal name below and check here: ☒ )  
Robert J. Adler  
7508 S. Juniper  
Broken Arrow, OK 74011

26. TRADE NAME (See instruction 26)  
EAGLE ENTERPRISES

34. TRANSFEROR'S NAME AND MAILING ADDRESS (If the firearm is registered under your trade name, enter your trade name. EXECUTORS - See instruction 24)  
Robert N. Jackson  
634 Owens Drive  
Gastonia, NC 28054

36. IF APPLICABLE: DECEDENT'S NAME, ADDRESS, AND DATE OF DEATH

4. DESCRIPTION OF FIREARM (Complete items a through h)  
a. NAME AND ADDRESS OF MANUFACTURER AND/OR IMPORTER OF FIREARM  
Marble Safety Axe Co.  
Gladstone, Mich.  
b. TYPE OF FIREARM (Short-barreled machine gun, or destructive device, any other weapon, etc.)  
any other weapon  
c. CALIBER, GAUGE OR SIZE (Specify)  
Game Getter  
d. LENGTH  
e. OF BARREL 12  
f. OVERALL 26 3/4  
g. SERIAL NUMBER  
8409

5. TRANSFEREE'S FEDERAL FIREARMS LICENSE (If any)  
(Give complete 15-digit number)  
First 5 digits: 573072 2 digits: 01 2 digits: D7 8 digits: 12264

6. TRANSFEROR'S SPECIAL (OCCUPATIONAL) TAX STATUS  
a. ATP IDENTIFICATION NUMBER 4582 b. CLASS 3

7. TRANSFEROR'S FEDERAL FIREARMS LICENSE (If any)  
(Give complete 15-digit number)  
First 5 digits: 2 digits: 2 digits: 8 digits:

8. TRANSFEROR'S SPECIAL (OCCUPATIONAL) TAX STATUS  
a. ATP IDENTIFICATION NUMBER b. CLASS

9. SIGNATURE OF TRANSFEROR (Or authorized official)  
Robert N. Jackson, owner 10/27/84

10. NAME AND TITLE OF AUTHORIZED OFFICIAL (Print or type)  
Robert N. Jackson, owner 10/27/84

11. DATE

12. STAMP NUMBER  
85-4582 18-5

13. APPROVED (With the following conditions, if any) ☒ DISAPPROVED (For the following reason) ☐

14. AUTHORIZED OFFICIAL  
Roy Schantz

15. DATE  
NOV 21 1984

ATF FORM 4 (7500-4) (5-80) EDITIONS OF 11-79 AND 10-72 MAY BE USED

CERTIFICATIONS

1. PHOTOGRAPH  
If the transferor of a destructive device, machinegun, short-barreled shotgun or short-barreled rifle is a Federal Firearms Licensee, and the transferee is anyone other than a licensee qualified to deal in the firearm to be transferred, the transferee must sign the Applicant Certification (item 2 below) in the presence of the law enforcement officer signing item 3 below. The Law Enforcement individual other than a licensee qualified to deal in the firearm to be transferred, in addition, the individual transferee must affix a recent photograph (taken within the past year) in item 1 and submit, in duplicate (to the transferor) two completed copies of FBI Form FD-255, Fingerprint Card. (See important note below.)

2. APPLICANT CERTIFICATION  
I, (Name of Transferee) have a reasonable necessity to possess the device or weapon described on this application for the following reason(s):  
and my possession of the device or weapon would be consistent with public safety (18 U.S.C. 922(b) (4) and 27 CFR 178.98).  
UNDER PENALTIES OF PERJURY, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete, and that receipt and possession of the firearm described on this form will not place me in violation of the provisions of Chapter 44, Title 18, U.S.C., Chapter 53, Title 26, U.S.C., or Title VII of the Omnibus Crime Control and Safe Streets Act, as amended, or any provisions of State or local law.  
(Signature of Transferee or official authorized to sign for firm) (Date)

3. LAW ENFORCEMENT CERTIFICATION (See IMPORTANT note below)  
I certify that I am the chief law enforcement officer of the organization named below having jurisdiction in the area or residence of (Name of Transferee). I have no information indicating that the transferee will use the firearm or device described on this application for other than lawful purposes. I have no information that the receipt and/or possession of the firearm described in item 4 of this form would place the transferee in violation of State or local law.  
(Signature and Title of Chief Law Enforcement Officer - See IMPORTANT note below) (Date)  
(Organization and Street Address)

IMPORTANT: The chief law enforcement officer is considered to be the Chief of Police for the transferee's city or town of residence, the Sheriff for the transferee's county of residence, the Head of the State Police for the transferee's State of residence, a State or local district attorney or prosecutor having jurisdiction in the transferee's area of residence, or another person whose certification is acceptable to the Director, Bureau of Alcohol, Tobacco and Firearms, such as a U.S. Attorney or U.S. Marshal. If someone has specific delegated authority to sign on behalf of the Chief of Police, Sheriff, etc., this fact must be noted by printing the Chief's, Sheriff's, or other authorized official's name and title, followed by the word "by" and the full signature and title of the delegated person.

ATF FORM 4 (7500-4) (5-80)

Figure 4. The obverse and reverse sides of ATF Form 4.

NFA weapons are machine guns, sound suppressors (silencers), short barreled shotguns, short barreled rifles, destructive devices, and any other weapon.

Any other weapons (AOWs) are any number of things: any weapon or device capable of being concealed on one's person from which a shot can be discharged through the energy of an explosive, smooth bore pistols or revolvers designed to fire a fixed shotgun shell, any pistol with more than one grip, any number of a long list of gadget type guns (i.e. cane and pen guns), and shoulder fired weapons with both rifled and smooth bore barrels between 12 and 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, including any weapon which may be readily restored to fire. Such term shall not include a pistol or revolver having a rifled bore, or rifled bores, or weapons designed, made, or intended to be fired from the shoulder and not capable of firing fixed ammunition (26 USC sec 5845(e)). These descriptions have been simplified. To see if a specific weapon is a Title 1 or 2 firearm, you must refer to the





specifics under the statutes and/or consult with the Technology Branch of ATF or review applicable case law.

Thus, to determine if a firearm could be a AOW one must ask if it pass any of these tests: 1. Is the weapon not a pistol or revolver, and capable of being concealed on one's person? 2. Is the weapon a smooth bore pistol or revolver? The receiver of a smooth bore pistol, must not have ever had a shoulder stock attached to it. If the shoulder stock is attached this makes the firearm a short barreled shotgun and subject to the \$200.00 transfer tax. 3. Is the weapon a combination gun, a shoulder fired gun with both rifled and smooth barrels between 12 and 18 inches long, which has to be manually reloaded? By ATF determination machine guns are not AOWs, however, they are subject to the \$200.00 transfer tax (Figures 2 and 3).

While it is illegal to possess any Title 2 weapon that is not registered in the NFA registry, it is also not possible to register an existing NFA weapon that is not registered, except within twenty-four hours of its production by a class 2 special occupational tax-

**Figure 5.** An ATF Form 4 transferring an AOW from the manufacturer to a dealer.

1-180 (OUT) = 608507

DEPARTMENT OF THE TREASURY — BUREAU OF ALCOHOL, TOBACCO AND FIREARMS															
APPLICATION FOR TAX PAID TRANSFER AND REGISTRATION OF FIREARM															
<b>2a. TRANSFEREE'S NAME AND ADDRESS</b> (If transferee is a Special (Occupational) Taxpayer who is acquiring firearm for personal use, rather than as part of his business inventory, show personal name below and check here: <input type="checkbox"/> ) <div style="text-align: center;">C &amp; C Sports Center, Inc. 101 Geiger Rd. Philadelphia, PA 19115</div>		<b>SEE INSTRUCTIONS ATTACHED.</b> <b>TO BE SUBMITTED IN DUPLICATE</b> <b>TO:</b> National Firearms Act Branch Bureau of Alcohol, Tobacco and Firearms P.O. Box 73201 Chicago, IL 60673-7201													
<b>2b. TRADE NAME</b> (See instruction 2e)		<b>2c. COUNTY</b>													
<b>3a. TRANSFEROR'S NAME AND MAILING ADDRESS</b> (If the firearm is registered under your trade name, enter your trade name. EXECUTORS: See instruction 2f.)  <div style="text-align: center;">G.R.A.D. 6280 South Valley View Blvd. #120 Las Vegas, NV 89118</div>		<b>1. TYPE OF TRANSFER</b> (Check one) (See instruction 6) <input checked="" type="checkbox"/> \$5 <div style="text-align: center;">  </div> <div style="font-size: small;">           Submit with money order for payable to the U.S. Treasury. Upon approval, will acquire, after "National Firearms Act" (Instruction 6)         </div>													
<b>3c. IF APPLICABLE: DECEDENT'S NAME, ADDRESS, AND DATE OF DEATH</b>		<b>3b. NUMBER, STREET, CITY, STATE AND ZIP CODE IF DIFFERENT FROM ITEM 3a.</b>													
The above-named and undersigned transferor hereby makes application as required by Section 5812 of the National Firearms Act to transfer and register the firearm described below to the transferee.															
<b>4. DESCRIPTION OF FIREARM</b> (Complete items a through h)															
<b>a. NAME AND ADDRESS OF MANUFACTURER AND/OR IMPORTER OF FIREARM</b> G.R.A.D. 6280 South Valley View Blvd. #120 Las Vegas, NV 89118		<b>b. TYPE OF FIREARM</b> (Short-barreled rifle, machine gun, destructive device, any other weapon, etc.)  Any other weapon													
<b>c. CALIBER, GAUGE OR SIZE</b> (Specify)  .22		<b>d. MODEL</b> RS 1													
<b>e. OF BARREL:</b> 3.5 <b>f. OVERALL:</b> 11.75		<b>g. SERIAL NUMBER</b> D 0522													
<b>h. ADDITIONAL DESCRIPTION OR DATA APPEARING ON FIREARM</b> (Attach additional sheet if necessary) Revolver/Knife weapon															
<b>5. TRANSFEREE'S FEDERAL FIREARMS LICENSE</b> (If any) (Give complete 15-digit number)		<b>6. TRANSFEREE'S SPECIAL (OCCUPATIONAL) TAX STATUS</b>													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">First 6 digits</td> <td style="width: 12.5%;">2 digits</td> <td style="width: 12.5%;">2 digits</td> <td style="width: 50%;">5 digits</td> </tr> <tr> <td>8 23 051</td> <td>01</td> <td>1C</td> <td>17990</td> </tr> </table>		First 6 digits	2 digits	2 digits	5 digits	8 23 051	01	1C	17990	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">a. ATF IDENTIFICATION NUMBER</td> <td style="width: 50%;">b. CLASS</td> </tr> <tr> <td>23-2398818 0001</td> <td>(63) NFA Firearms Dealer</td> </tr> </table>		a. ATF IDENTIFICATION NUMBER	b. CLASS	23-2398818 0001	(63) NFA Firearms Dealer
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8 23 051	01	1C	17990												
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23-2398818 0001	(63) NFA Firearms Dealer														
<b>7. TRANSFEROR'S FEDERAL FIREARMS LICENSE</b> (If any) (Give complete 15-digit number)		<b>8. TRANSFEROR'S SPECIAL (OCCUPATIONAL) TAX STATUS</b>													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">First 6 digits</td> <td style="width: 12.5%;">2 digits</td> <td style="width: 12.5%;">2 digits</td> <td style="width: 50%;">5 digits</td> </tr> <tr> <td>9 88 003</td> <td>07</td> <td>3E</td> <td>00005</td> </tr> </table>		First 6 digits	2 digits	2 digits	5 digits	9 88 003	07	3E	00005	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">a. ATF IDENTIFICATION NUMBER</td> <td style="width: 50%;">b. CLASS</td> </tr> <tr> <td>88-0463586 0001</td> <td>72 NFA FIREARMS MANUFACTURER (REDUCED)</td> </tr> </table>		a. ATF IDENTIFICATION NUMBER	b. CLASS	88-0463586 0001	72 NFA FIREARMS MANUFACTURER (REDUCED)
First 6 digits	2 digits	2 digits	5 digits												
9 88 003	07	3E	00005												
a. ATF IDENTIFICATION NUMBER	b. CLASS														
88-0463586 0001	72 NFA FIREARMS MANUFACTURER (REDUCED)														
UNDER PENALTIES OF PERJURY, I DECLARE that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete, and that the transfer of the described firearm to the transferee and receipt and possession of it by the transferee are not prohibited by the provisions of Chapter 44, Title 18, United States Code; Chapter 53, Title 26, United States Code; or Title VII of the Omnibus Crime Control and Safe Streets Act, as amended; or any provisions of State or local law.															
<b>9. SIGNATURE OF TRANSFEROR</b> (Or authorized official) 		<b>10. NAME AND TITLE OF AUTHORIZED OFFICIAL</b> (Print or type) Vladimir Akopian, owner													
<b>11. DATE</b> 3/12/01															
THE SPACE BELOW IS FOR THE USE OF THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS															
BY AUTHORITY OF THE DIRECTOR, THIS APPLICATION HAS BEEN EXAMINED, AND THE TRANSFER AND REGISTRATION OF THE FIREARM DESCRIBED HEREIN AND THE INTERSTATE MOVEMENT OF THAT FIREARM, WHEN APPLICABLE, TO THE TRANSFEREE ARE:		<b>STAMP NUMBER</b>													
<input checked="" type="checkbox"/> <b>APPROVED</b> (With the following conditions, if any) 		<input type="checkbox"/> <b>DISAPPROVED</b> (For the following reasons)													
<b>SIGNATURE OF DIRECTOR, BUREAU OF ALCOHOL, TOBACCO AND FIREARMS</b> 		<b>DATE</b> APR 30 2001													

payer (manufacturer of NFA firearms). A class 2 manufacturer may also deal in NFA firearms with the appropriate additional Federal Firearms License. This is due to the fact that most NFA Title 2 weapons are also Title 1 weapons and both sections of the law

must be complied with. Transferring NFA weapons to individuals involves paying the transfer tax (\$5.00 for AOWs), obtaining the signature of the local chief law enforcement officer having jurisdiction in the area of residence of the transferee on the application for



transfer Form 4 (Application for Tax Paid Transfer and Registration of Firearm), submitting two sets of fingerprints on FBI form FD-58, and attaching a photo of the transferee on the Form 4.

This certification is not a big deal for the chief law enforcement officer as he is only affirming that the buyer is otherwise able to purchase this weapon. This requirement and the officials that may sign this certification are found in 27 CFR sec.179.63. The list includes the police chief, sheriff, District Attorney, Chief of the state police, and the state Attorney General.

The transfer tax is by law levied on the seller, but in practice the buyer is expected to reimburse this fee. On a tax paid transfer ATF puts the tax stamp on the original Form 4 and returns it to the seller if approval is granted. Transfers tend to take about four months for the paper work to be processed. The buyer would also have to complete form 4473 if the weapon is also a Title 1 firearm. Prior to the passage of the Gun Control Act of 1968 transfers of NFA weapons were processed by the Alcohol, Tobacco and Firearms Division of the Internal Revenue Service (IRS).

Since the transfer paperwork is technically a tax return, taxpayer privacy laws apply to the transfer form, and ATF may not discuss the pending transfer with anyone but the transferor (seller) the status of a pending transferor. A tax free transfer of AOWs to lawful heirs can be made provided the heir is entitled to inherit these weapons under applicable law. The heir must comply with all the transfer requirements except payment of the transfer tax. This includes the local law enforcement certification, fingerprints and photos (Figure 4).

Obtaining current copies of National Firearms Tax stamps has become increasingly difficult. In a letter to this writer from

Arthur Resnick, Chief National Firearms Act Branch, Bureau of Alcohol, Tobacco and Firearms it was stated the stamps are “. . . only for the purpose of showing proof that a particular firearm has been approved and that the applicable tax amount has been paid. The stamps are not for sale due to the possibility of fraudulent misuse.” To obtain these stamps collectors must seek out the secondary market for transfer documents no longer needed by NFA weapons former owners. Or, as an alternative purchase an AOW firearm from a licensed Class 3 special occupational taxpayer, and return the weapon after approval and payment of the \$5.00 transfer tax. The transfer form and tax stamp would be retained by the buyer. After all, this is what we revenue collectors really care about (Figure 5).

What this little five-dollar stamp does is pay the required transfer tax on a small subset of National Firearms Act weapons known as any other weapon. This transfer is a one time only tax and not an annual tax and must be paid each time the AOW is transferred subject to taxation. So there you have it, a Federal revenue stamp that is still in use to this day.

## References

- Bardwell, J. O. “FAQ on National Firearms Act Weapons” <[http://www.cs.edu/afs/cs.cmu.edu/user/wbardwel/public/nfalist/nfa\\_faq.txt](http://www.cs.edu/afs/cs.cmu.edu/user/wbardwel/public/nfalist/nfa_faq.txt)>
- Bureau of Alcohol, Tobacco and Firearms (ATF). <<http://www.atf.treas.gov>>.
- Gun Control Act of 1968. 18 U. S. Code. Chap 44. Sec. 921. Public Law 90-618.
- Impact Guns. <<http://www.impactguns.com/store/aows.html>>.
- National Firearms Act. 26 U. S. Code. Chap 53. Sec. 5801.
- Resnick, A. Letter to author. 16 January 2003.



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# The American Revenue Association

## 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.

**JEANNOPOULOS, PETER 6802.** 34-38 92 Street, Jackson Hts NY 11372. Haiti.

**KINNEY, LINFORD N. COL 6804.** 1050 Tunberry Court, Mechanicsburg PA 17055. US-Non-Scott Listed, US-Occupied Territories, US-Possessions, US-Scott Listed, US-Telegraphs.

**KOVAL, JOHN 6805.** Box 83, Griffith IN 46319. Proposed By Eric Jackson/Joe Poplas 1563. Cinderellas, US-State.

**MAKINEN, JUKKA 6807.** Koskitie 26 A8, FIN-90500 OULU, Finland. Colombia, Finland, France, Hungary, South America.

**MURIN, ANDREW 6803.** 329 Harbour Drive, Dawsonville GA 30534. Proposed By Martin Richardson. US-1,2,3 Issues, US-First Issue, US-Literature, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Wines.

**PINTO, RAFAEL A. 5721.** Box 025292, SB 248, Miami FL 33102-5292. Proposed By Eric Jackson-Re-instated. Central America, Costa Rica.

**PITEL, DAVID W. PH.D. 6806.** Box 440, Beeton ON Logiao, Canada. Proposed By Eric Jackson 1563. Canada, United Kingdom, United States.

**PORTER, PHILIP 6808.** 1755 Walnut Drive, Mountain View CA 94040. Proposed By Richard Friedberg 2501. US-Scott Listed.

### Deceased

3907 BELL, CYRIL F

...that the 2003 ARA convention in Indianapolis was a success and all who attended had a great time. But that is now in the past and we should be looking forward to and planning to attend our future conventions. We have made arrangemets to meet at the following shows for future conventions (dates given if known, otherwise just the month is given):

2004 PNSE, Philadelphia, October 1-3

2005 Sarasota National Stamp Exhibition, Sarasota, Florida, January

2006 St. Louis Stamp Expo, St. Louis, Missouri, March

2007 Westpex, San Francisco, April 27-29

2008 Napex, Washington, DC area, June 6-8

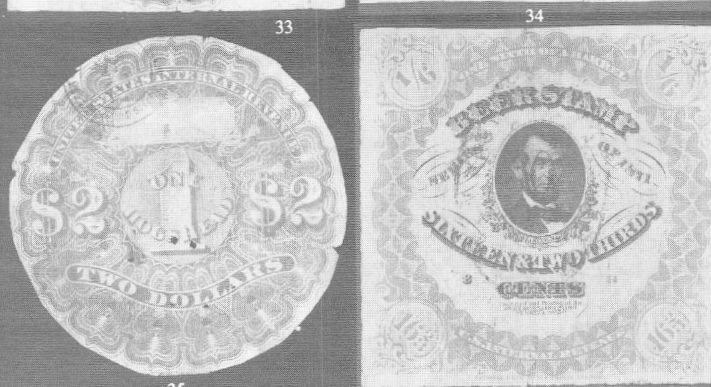
2009 Chicagopex, Chicago, November

...that any of us that receive email over the Internet are finding that spam (the unwanted, often distasteful and often fraudulent advertising offers) is increasing to the point of overwhelming our email systems. I have reached the point where I heavily filter my incoming mail including using a service that filters mail before it even is sent to my Internet service provider. Right now I am re-

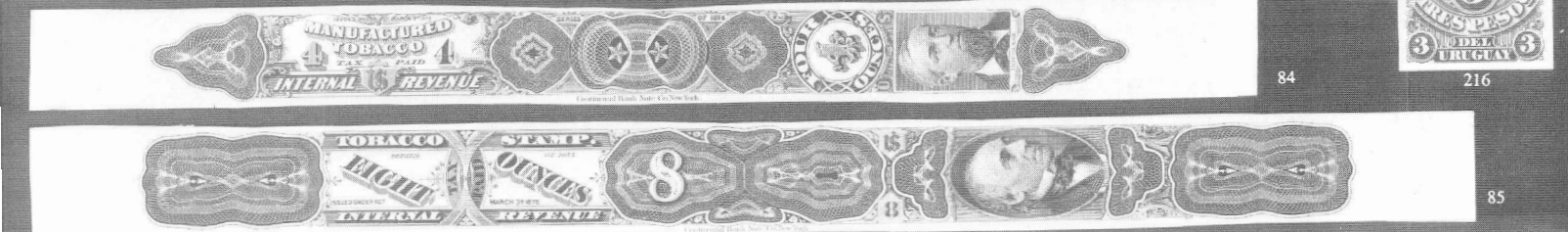
questing that anyone sending me email use one of the following code words in the subject line: stamp, revenue, philately. This will insure that you message will be placed in a priority folder and I will read it first. In the near future one of these code words will be required unless you are on a list of approved senders; otherwise, your message will be trashed without review. <revenue@omnitelcom.com> is my preferred email address for all philatelic communications. It is really to bad that this is happening.

...that once again I must remind everyone about address changes. First, make them early; at least one month before you move. Second, send address changes to the Secretary and not to the Editor. I send all changes I receive to the Secretary. The only address changes I send to the printer are those received in the bimonthly Secretary's Report. Any change sent to me after I receive the report will not get made before that issue. Missed issues will not automatically be replaced; you will be asked to pay postage if we have to replace issues lost or destroyed as undeliverable by the USPS due to last minute address change notification.

### The Editor notes...



17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
SEPT. 1976 - Zone _____ \$5 1976															
OCT. State of N. Dak. NR. Waterfowl Stamp No. 5805															
NOV. NON-TRANSFERABLE															
DEC. N. Dak. Game & Fish Dept.															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
DATE OF KILL MUST BE PUNCHED ON EACH TAG TO VALIDATE TAG.															
1976 \$35 1976															
Sign of North Dakota NON - RESIDENT SMALL GAME LICENSE															
No. 5805															
N. Dak. Game and Fish Dept. NON-TRANSFERABLE															





# 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 #174

CLOSING DATE: November 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](http://www.ericjackson.com) until 11:00 pm EST 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 R1b used on an 1864 New York City draft payable in Janesville, Wis., VF   | 40.00+   |
| 2   | R2c deep copper red shade, used on an 1863 New York City draft payable in Baltimore, Md., F  | 160.00+  |
| 3   | R5b on an 1864 Stator & Arrington, Bankers, check, Virginia, Nevada Territory, VF  | --       |
| 4   | R13b a fine example on a James Sterling, Sterlingville, N.Y., Jeffersonville County Bank check, 1863, F-VF   | 150.00+  |
| 5   | R15c Daily Morning Call billhead, San Francisco, Ca. 1867. Blue & red, VF  | --       |
| 6   | R23c Narragansett Steamship Co. \$1000 First Mortgage Bond, 1869, VF   | --       |
| 7   | R32c black h/s, on an Atlantic Mutual Insurance Co. certificate of profits, 1866, VF   | --       |
| 8   | R41c vertical pair & R36c, on a Petition for Partition, Noble Co., Ohio, 1863, VF  | 125.00+  |
| 9   | R44c Lancaster Oil Co. Canada West, stock cert. 1864, VF   | --       |
| 10  | R44c South Western Rail Road Co., Macon, Ga., stock certificate, 1871, VF  | --       |
| 11  | R53a F-VF PHOTO  | 650.00   |
| 12  | R54c tied by blue Franklin Paper Co., Holyoke, Mass. h/s. deed for the sale of the Albion Paper Co. 1869, F-VF   | --       |
| 13  | R79a appears unused, F-VF tiny sealed tear, pinhole PH 1,000.00  | --       |
| 14  | R81a VF tiny scissor cut at bottom, PSE certificate  | 150.00   |
| 15  | R100c blue h/s, F-VF couple pinholes PHOTO   | 150.00   |
| 16  | R102c F corner crease PHOTO  | 725.00   |
| 17  | Second Issue Revenue Stamps R119 VF light crease PH  | 350.00   |
| 18  | R121 VF thin spot PHOTO  | --       |
| 19  | Documentary R159 mint, F small thins PHOTO   | 425.00   |
| 20  | R229 paying the parcel post tax on a parcel front with eight 5c Washingtons, F-VF  | --       |
| 21  | R230 paying the parcel post tax on a tag with six Washingtons/Franklins, F-VF  | --       |
| 22  | R302 used, F-VF light crease PHOTO   | 85.00    |
| 23  | R305A natural s/e at top, cut cancel, F-VF PHOTO   | 475.00   |
| 24  | R329 natural s/e at top, F PHOTO   | 275.00   |
| 25  | R687 cut cancel, F-VF lt. glue stains on back PHOTO  | 350.00   |
| 26  | Proprietary RB12b block of fifty-five, mint, F-VF some perf reinforcement and minor faults   | 105.00+  |
| 27  | RB28p horizontal strip of three, black MICROBE KILLER CO. h/s, F-VF corner creases PHOTO   | --       |
| 28  | Stock Transfer RD115 perfin & staple holes, F-VF small rust stain from staple PHOTO  | 950.00   |
| 29  | RD336 cut cancel, VF light crease PHOTO  | --       |
| 30  | Wines And Cordials RE107B used, tab removed, varnished, staple holes, lower left corner missing, a rare stamp in poor condition                                      | 3,250.00 |
| 31  | RE170 used, F-VF small faults including tiny hole PH   | 2,250.00 |
| 32  | Beer RE175 perfin, F-VF varnished, sealed tear PHOTO   | 175.00   |
| 33  | REA1 (1B) F-VF creases and wrinkles PHOTO  | 350.00   |
| 34  | REA12 (12B) F-VF sm faults, UL corner added PHOTO  | 900.00   |
| 35  | REA13 (13C) cut to shape, F small faults PHOTO   | 400.00   |
| 36  | REA15 (15B) F thin spot, small repair at LR corner   | 175.00   |
| 37  | REA21a (22B) F-VF creases, small faults PHOTO  | 200.00   |
| 38  | REA31 (32) F light crease 32   | 100.00   |
| 39  | REA38e (39E) LR corner margins, F small faults   | 100.00   |
| 40  | Playing Cards RF5 Racine, WI., surcharge, L.P.H./12-13-18 (Logan Printing House) inverted p/c, F-VF crease PH  | 600.00   |
| 41  | RF18 carmine surcharge, F-VF creased   | 60.00    |
| 42  | RF21 mint, F   | 25.00    |
| 43  | RF24 mint, F   | 16.00    |
| 44  | RF26 dry printing, pair, mint, VF  | 50.00    |
| 45  | RFV2 usual crease, F-VF  | 45.00    |
| 46  | Silver Tax RG69 mint, VF PHOTO   | 92.50    |
| 47  | RG129 used, VF crease PHOTO  | 525.00   |
| 48  | RG130 strip of four, used, VF creases in two stamps  | 140.00   |
| 49  | Narcotic Tax RJA19 McK. & R. Inc. p/c, VF small faults   | 18.00    |
| 50  | RJA92b mint, VF  | 50.00    |
| 51  | RJA105 mint, VF PHOTO  | 100.00   |
| 52  | Embossed Revenue Stamped Paper RM46 sharp strike on an unused printed bill of lading, back has been used as scratch paper, numerous pinholes, fold affects stamp, VF | 125.00   |
| 53  | RM72 sharp strike, 1800 promissory note, lt. foxing VF   | 200.00   |
| 54  | RM102 bluish paper, superb strike on a 1798 performance bond to execute a writ of replevin to recover a horse, VF  | 125.00   |
| 55  | RM114 sharp strike on the back of an 1800 promissory note, fold affects stamp, VF  | 950.00   |
| 56  | RM163 sharp strike on a 1799 single bond, VF   | 50.00    |
| 57  | RM163 sharp strike on a 1799 promissory note, fold affects stamp, F-VF   | 50.00    |
| 58  | RM261b sharp strike, unused, crease affects stamp, F   | 20.00    |
| 59  | RM276a die 1, unused, few tone spots, VF   | 10.00    |
| 60  | Revenue Stamped Paper RN-A1 John Hait & Co., New York, receipt, 1867, F small faults, nick at right  | 75.00    |
| 61  | RN-B10 Fourth National Bank, C. S. Sloane & Co., New York, check, 1866, VF   | 22.50    |
| 62  | RN-B13 American Exchange National Bank, W. A. Ransom & Co., New York, check, 1866, VF  | 40.00    |
| 63  | RN-B24 Merchants National Bank, Burlington, Vt., certificate of deposit, Stamp is at left, 1868, VF  | 90.00    |
| 64  | RN-C19 Mitchell, Vance & Co., New York, receipt, 1873, F-VF small stains   | 550.00   |
| 65  | RN-U1 St. Louis, Alton & Terre Haute Railroad stock certificate, 1874, F-VF  | 35.00    |
| 66  | Private Die Medicine Stamps RS112a F small faults PH   | 400.00   |
| 67  | RS125a F creases PHOTO   | 250.00   |
| 68  | RS215b VF PHOTO  | 140.00   |
| 69  | Private Die Perfume Stamps RT10c VF light crease PH  | 325.00   |
| 70  | Firearms Transfer Tax RY6 used on transfer document for a machine gun, F-VF  | 125.00   |
| 71  | RY8 used on transfer document for a machine gun, F-VF  | 150.00   |
| 72  | Federal Firearms Act License, 1946-47, VF  | --       |
| 73  | Cigarettes, Class A TA17P3 plate proof, india on card, VF foxing on back   | --       |
| 74  | TA18P3 plate proof, india on card, VF light foxing   | --       |
| 75  | Cigars TC95P3 VF   | --       |
| 76  | TC96P3 VF  | --       |
| 77  | TC129 VF tiny margin nick  | 10.00    |
| 78  | TC161 VF torn & rejoined, creases, small repairs   | 35.00    |
| 79  | TC179b VF rejoined tear, small piece filled in   | --       |
| 80  | Snuff TE258a mint, F-VF  | 30.00    |
| 81  | Tobacco TF259A light blue, VF thins light blue   | 16.50    |
| 82  | TF264A light blue, VF small faults light blue  | 18.50    |
| 83  | Tobacco Strips TG2 mint, VF crease, tiny tear  | 15.00    |
| 84  | TG67TC3 black, F-VF PHOTO  | --       |
| 85  | TG68TC3 black, VF PHOTO  | --       |
| 86  | Fermented Fruit Juice REF4, 12 oz. blue, eight examples with different cancels, F  | 48.00    |
| 87  | Distilled Spirits For Export Series of 1940, 10c blue, used, VF-   | --       |
| 88  | Special Tax Stamps Retail Liquor Dealer, 1927, a difficult stamp to find due to Prohibition. VF tack holes, small stain  | --       |
| 89  | Retail Liquor Dealer, 1936-7, VF tack holes  | --       |
| 90  | Retail Liquor Dealer, 1937-8, VF tack holes  | --       |
| 91  | Retail Liquor Dealer, 1939-40, VF tack holes, creases  | --       |
| 92  | Retail Liquor Dealer, 1941-2, VF   | --       |
| 93  | Retail Liquor Dealer, 1943-4, VF   | --       |
| 94  | Retail Liquor Dealer, 1944-5, VF tack holes  | --       |
| 95  | Retail Liquor Dealer, 1946-7, VF tack holes  | --       |
| 96  | Retail Liquor Dealer, 1947-8, VF tack holes  | --       |
| 97  | Retail Dealer in Fermented Malt Liquor, 1937-8, VF creases   | --       |
| 98  | Retail Dealer in Fermented Malt Liquor, 1939-40, VF tack holes, creases  | --       |
| 99  | Retail Dealer in Fermented Malt Liquor, 1940-1, with h/s Value increased under Revenue Act of 1940. VF tack holes, It stains   | --       |
| 100 | Retail Dealer in Fermented Malt Liquor, 1942-3, VF tack holes  | --       |
| 101 | Retail Dealer in Fermented Malt Liquor, 1945-6, VF tack holes, creases   | --       |
| 102 | Retail Dealer in Fermented Malt Liquor, 1946-7, VF   | --       |
| 103 | Retail Dealer in Fermented Malt Liquor, 1948-9, VF It crease   | --       |
| 104 | Wholesale Dealer in Fermented Malt Liquor, 1951-2, VF tack holes   | --       |
| 105 | One Coin-Operated Amusement Device, 1942-3, VF   | --       |
| 106 | Coin-Operated Amusement Devices, \$10.00, 1946-7, VF tack holes  | --       |
| 107 | Coin-Operated Amusement Devices, \$10.00, 1947-8, VF tack holes  | --       |
| 108 | Coin-Operated Amusement Devices, \$10.00, 1949-50, VF  | --       |
| 109 | Coin-Operated Amusement Devices, \$10.00, 1950-1, VF tack holes, light toning  | --       |
| 110 | Coin-Operated Amusement Devices, \$10.00, 1951-2, VF tack holes  | --       |
| 111 | Practitioner Dispensing Opium, Etc., 1927, VF  | --       |
| 112 | Practitioner Dispensing Opium, Etc., 1930, VF crease   | --       |
| 113 | Practitioner Dispensing Opium, Etc., 1930-1, VF light crease   | --       |
| 114 | Practitioner Dispensing Opium, Etc., 1946-7, VF  | --       |
| 115 | Practitioner Dispensing Opium, Etc., 1947-8, VF  | --       |
| 116 | Retail Dealer in Opium, Etc., 1931-2, VF tack holes  | --       |
| 117 | Retail Dealer in Opium, Etc., 1933-4, VF   | --       |
| 118 | Retail Dealer in Opium, Etc., 1935-6, VF thin spot   | --       |
| 119 | Retail Dealer in Opium, Etc., 1939-40, VF tack holes   | --       |
| 120 | Application for Weighing and Inspection of Maple Sugar, USIR Form 323, Unused, VF  | --       |
| 121 | Cotton Order IG35 black SPECIMEN overprint, booklet pane of four, F-VF   | --       |
| 122 | Food Order ZG1 booklet pane of four, mint, small stain at UR corner, o/w, VF   | --       |
| 123 | ZG2 booklet pane of four, mint, sm stain at UR corner, o/w, VF-  | --       |
| 124 | Private Die Match Proofs RO72P1 BEP die proof, india die sunk on 150x230mm card, VF tone spots on card   | 500.00   |
| 125 | Postal Note Trial Color Proofs PN1TC 1c bister, VF PHOTO   | --       |
| 126 | State Revenue Essays American Bank Note Co. Specimen booklet pane of ten, ovpt. in red SAMPLES (NOT NEGOTIABLE) FOR TRIAL USE ONLY, VF PHOTO                         | --       |
| 127 | ALASKA Sport Fishing Wooton 11 used on license, VF 50.00+  | --       |
| 128 | CALIFORNIA KINGS CO. Documentary .55-\$550.00, set of seventeen, used, VF  | --       |

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|-----|--|----------|
| 129 | Honey Lake Waterfowl Stamps A19 mint, VF   | 50.00    |
| 130 | A20 mint, VF PHOTO   | 150.00   |
| 131 | A21 mint, VF PHOTO   | 150.00   |
| 132 | A22 mint, F-VF PHOTO   | 150.00   |
| 133 | A24 mint, VF PHOTO   | 150.00   |
| 134 | A25 mint, VF   | 110.00   |
| 135 | A27 mint, VF   | 95.00    |
| 136 | A28 mint, VF   | 45.00    |
| 137 | A29 mint, VF   | 42.50    |
| 138 | A30 mint, VF   | 37.50    |
| 139 | LOUISIANA Non-Resident Migratory Game Bird License - 3 Day, 1997-98, \$45.50 black on orange on 1/2 of license, Scott 18 on back, F-VF | --       |
| 140 | NEW YORK Hunting, Fishing, Big Game, Archery, 1990-92, nine different, mint, VF  | 54.00    |
| 141 | NORTH DAKOTA Scott A2 1976 NR waterfowl stamp se-tenant with NR Small Game Stamp, #20, mint, VF PH                                     | 640.00   |
| 142 | SOUTH DAKOTA Resident Waterfowl Stamp 1 used, VF85.00  | --       |
| 143 | 2 used, VF light crease  | 65.00    |
| 144 | TENNESSEE Trout Wooton 10 used on license, VF  | 8.00+    |
| 145 | 11 used on license, VF   | 8.00+    |
| 146 | 12 used on license, F-VF   | 8.00+    |
| 147 | 13 used on license, VF   | 8.00+    |
| 148 | TEXAS Note Stamps, 10c, 30c & 50c x 2 on a 1938 Warranty Deed, F-VF  | --       |
| 149 | UTAH Non-Resident Game Bird Stamps Scott A2 mint, F-VF PHOTO   | 350.00   |
| 150 | Resident Fishing License Stamps, Wooton 2 complete booklet with one pane of 25 stamps, mint, VF  | 150.00   |
| 151 | 3 complete booklet with one pane of 25 stamps, mint, VF  | 75.00    |
| 152 | 4 complete booklet with one pane of 10 stamps, mint, VF  | 200.00   |
| 153 | GUAM Fish & Wildlife Hunting License 1977 block of four, CTO, VF   | --       |
| 154 | 1978 sheetlet of four, CTO, VF   | --       |
| 155 | 1979 sheetlet of four, CTO, VF   | --       |
| 156 | 1980 block of four, CTO, VF  | --       |
| 157 | 1981 block of four, CTO, VF  | --       |
| 158 | 1982 block of four, CTO, VF  | --       |
| 159 | CANADA Bill Stamps FB24 mint, F  | 17.50    |
| 160 | Supreme Court FSC19 punch cancel, F short perfs PH   | 2,000.00 |
| 161 | Excise Tax FX28b mint, F   | 35.00    |
| 162 | FX70 used, VF crease   | 85.00    |
| 163 | Newfoundland - Inland Revenue NFR35 used, VF PH  | 500.00   |
| 164 | GREAT BRITAIN Playing Card Wrappers Booth W62 De La Rue Stationers, Limited, London, VF light creases as usual                         | --       |
| 165 | W72 De La Rue Stationers, Limited, London, VF It creases   | --       |
| 166 | BERMUDA Customs Inspected Baggage green, booklet pane of five, w/o serial number, mint, VF   | --       |
| 167 | green, booklet pane of five, w/o serial number, Columbian Bank Note Co. specimen perfin, VF  | --       |
| 168 | light blue, booklet pane of five, w/o serial number, mint, VF  | --       |
| 169 | light blue, booklet pane of five, w/o serial number, Columbian Bank Note Co. specimen perfin, VF                                       | --       |
| 170 | dark blue, booklet pane of five, w/o serial number, mint, VF   | --       |
| 171 | dark blue, booklet pane of five, w/o serial number, Columbian Bank Note Co. specimen perfin, VF  | --       |
| 172 | BASUTOLAND Revenue 64 English, used, VF PH   | £100.00  |
| 173 | 64 Afrikaans, used, VF PHOTO   | £100.00  |
| 174 | 76 used, F   | £10.00   |
| 175 | BECHUANALAND (STELLALAND) 5 unused, F-VF short perf PHOTO  | £35.00   |
| 176 | 10 used, F   | £10.00   |
| 177 | 13 unused, F short perf  | £10.00   |
| 178 | 15 unused, F-VF short perf   | £15.00   |
| 179 | 16 unused, F-VF  | £20.00   |
| 180 | 17 used, F-VF PHOTO  | £35.00   |
| 181 | 18 unused, F short perf PHOTO  | £75.00   |
| 182 | INDIA & STATES 44 various, most on small pieces, F   | --       |
| 183 | ST. VINCENT 10B used, F PHOTO  | £25.00   |
| 184 | 11B used, F  | £10.00   |
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| 189 | 20 used, VF crease PHOTO   | £35.00   |
| 190 | 29 used, F   | £10.00   |
| 191 | 30 used, F   | £10.00   |
| 192 | SOUTH AFRICA 70a language error, English/Afrikaans, used, VF pinhole PH  | £35.00   |
| 193 | 70a language error, Afrikaans/English, used, F PHOTO   | £35.00   |
| 194 | 74a language error, Afrikaans/English, on small piece with #72, used, VF   | £10.50   |
| 195 | Documents, lot of 39 with various revenues, F  | --       |
| 196 | SOUTH AFRICA - BOPTHUTSWANA 3 on a stock certificate, staple holes in stamp, VF  | £5.00    |
| 197 | 4, 5, 6, 7, 8, 9, seven stamps on an agreement, VF   | £42.50   |
| 198 | 7 used, VF   | £5.00    |
| 199 | 7 on a multi-page document concerning the repossession and sale of a car for non-payment, VF   | £5.00+   |
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| 203 | SOUTHERN RHODESIA 1 used, F-VF short perf PH   | £25.00   |
| 204 | ARGENTINA San Juan Province Wine stamp, 4c orange, VF  | --       |
| 205 | AUSTRIA B1-5 Baden Champagne Tax, 1920, mint, F  | --       |
| 206 | COLOMBIA Timbre Nacional 50P blue-green, 22 copies plus 2P violet x 3 on a 1976 document, VF one stamp faults                          | --       |
| 207 | FRANCE Revenue 1960-90's, 25 different, a few in blocks for a total of 40 stamps, mint, VF   | --       |
| 208 | Municipal revenues, collection of about 275 different arranged in a stockbook, mint & used, F-VF                                       | --       |
| 209 | GUATEMALA 41 RSM block of six, Hamilton Bank Note Co. imprint, mint, F   | --       |
| 210 | Timbre Consular set of eight values, ABNC Specimen ovpt. and security punch, VF  | --       |
| 211 | Tobacco set of eight values, ABNC Specimen ovpt. and security punch, F-VF  | --       |
| 212 | PANAMA Liquor & Tobacco taxpaid die proofs mounted on brown card, 25 different, VF   | --       |
| 213 | Liquor Tax stamps, seven different, mint, VF   | --       |
| 214 | SWEDEN Playing Cards, 1 Kr. wrapper, used, VF small faults   | --       |
| 215 | SWITZERLAND Cantonal revenues, accumulation of 75+, mint & used, F-VF  | --       |
| 216 | URUGUAY 1-6P3 1871 issue plate proofs, set of six on india paper or india on card, VF PHOTO  | --       |
| 217 | VATICAN CITY Revenue 5L, three different colors, mint, VF PHOTO  | --       |
| 218 | set of four, 50L, 100L, 500L and 1000L, mint, F-VF   | --       |

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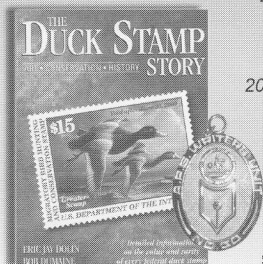
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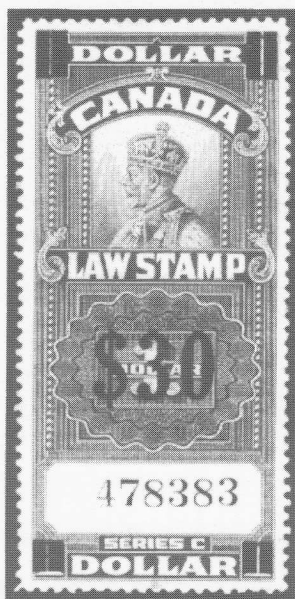
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