



The American Revenuer

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With the adoption of
the Euro new revenues are making their appearance. Here
is one from Turkey. More, inside, page 6.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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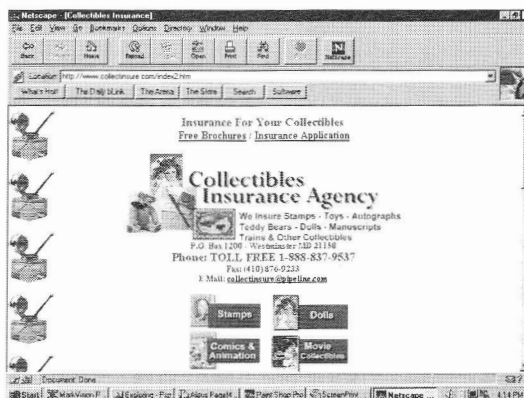
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New York ARA Chapter January meeting

Once again first issue revenues made a good showing at the New York ARA chapter monthly meeting. Brian Bleckwenn showed a nifty fireman's certificate from Grand Rapids MI dated 1866 with a copy of the 5¢ Certificate (R24c) affixed. This document certified that the holder was, in fact, a fireman in a certain fire company. At a time when membership in a private fire company was prestigious, such a certificate would have been important. Next was a second bill of exchange from Honolulu Hawaii dated 1871 with the 25 cent tax paid by copies of R15c (2¢ USIR), R18c (3¢ Proprietary); R23c (5¢ Agreement); R27c (5¢ Inland Exchange) and R34c (10¢ Contract). A lovely document! An even lovelier document was one with an imperforate \$200 R102a and a pair of the perforated \$50 R101 used in 1865. This is only the third document known with a copy of R102a. A companion piece had a perforate R102c and R101c used in 1868. Brian also showed

some off-document stamps: A vertical strip of five of R33b, the 10¢ Certificate, imperforate between horizontally; a block of six (2 x 3) of the \$50 imperforate R101a; a block of four of the \$200 imperforate R102a and both a vertical and horizontal pair of the same and a block of four of the \$10 Conveyance R94a imperforate.

Alan Hicks followed with a showing of two very rarely seen taxpays—the special bonded warehouse stamp for grape brandy and the rewarehousing stamp for grape brandy. But that was only the preliminary. Alan then showed the preliminary sketches for both these stamps that he had recently obtained.

The NY Chapter of the ARA meets the first Thursday of every month at 7:30 p.m. at the Collectors' Club at 22 East 35th Street in New York City. For details please contact me at <terencehines@aol.com>.

Terence Hines

Cal-Rev activities for September

The delayed Cal-Rev summer picnic was held on September 13 at Jerry Lurie's clubhouse with over twenty in attendance. There was the usual show and tell, buy and sell throughout the room. A new part of the day's activities was a silent auction called Trash and Treasure (T&T). One man's trash is another man's treasure. The revenue related items were donated by Cal-Rev members and were auctioned off. There were over one hundred lots submitted by members. The bidding was spirited especially when the T&T Chairman, Ralph Walthers, announced five minutes left to close. The results were excellent and will help to offset the increased cost of printing, in color and mailing the newsletter. It was a great day and those that participated want to do it again next year.

Congratulations to our Cal-Rev members, and their success in the literature competition at the APS show, David McNamee, a Gold for his book *Beating The Odds: The Story of Tattersall's Private Mail Network 1902-1930*, and Sasan Baharaeen on winning a Vermeil for *Revenue Stamps of Iran*, by Sasan Baharaeen and Gordon Brooks.

I received an email from Rafael Pinto in

which he mentions that he was elected president of the "Costa Rica Revenue & Postage Society." Rafael is one of two Cal-Rev members in Costa Rica. This society is very active, including the promotion of revenue collecting.

Rafael, in a separate email to me, indicates that his effort to produce a catalog of the municipal revenues of Costa Rica is progressing very well. He mentions that it is now up to 33 pages of text, which includes imprint, color, value and perforation information with scans to be inserted at a later date.

Jim Busse thinks that his catalog of German tobacco and taxpays will be published early in 2004.

I received a draft of *The Revenues of Sudan* by Jeri Cooper (GB) via Clive Akerman who has edited it. He was curious if I could add any unlisted items; no, I couldn't. The dozen or so pages is very good. I will look for a copy when it is published.

Keep up the wonderful efforts to document revenues.

Joe Ross, ARA

Canadian Revenue Newsletter—September 2003

Nine of the ten pages of the September issues of the *Canadian Revenue Newsletter* are devoted to “Quebec’s Tobacco Tax Stamps of 1940” by Christopher D. Ryan and John B. Harper. This article is extensively illustrated with some of the illustrations being carried into the next issue. This study should be a definitive work on the subject for some time to come.

This issue also makes note that Canadian revenues are now on the Internet. An introduction to Canadian revenue stamps has

been posted on the specialized philately section of the BNAPS website at <www.bnaps.org/tutor/tut_rev.htm>.

Canadian Revenue Newsletter is the publication of the Canadian Revenue Study Group of BNAPS. For more information contact the group’s chairman, Fritz Angst (W2200 First National Bank Building, 332 Minnesota Street, St. Paul MN 55101) or the newsletter editor Chris Ryan (569 Jane Street, Toronto, Ontario M6S 4A3).

Duck Tracks—October 2, 2003

A major amount of space is devoted to the 2003 Federal Junior Duck Stamp contest in the October 2, 2003, issue of *Duck Tracks*. This contest was won by 18-year old Nathan Bauman of Jonestown, Pennsylvania, who submitted an acrylic painting of a pair of green-winged teal. In other articles all of the entries are identified and illustrated in color.

Elsewhere in this issue there is a discussion of “World Wide Web Auctions—eBay and Yahoo—a duck stamp collector’s per-

spective,” an introduction to a new valuing guide for duck stamps from the Philatelic Stamp Experts (PSE) and a new feature, a membership information exchange, a question and answer column.

Duck Tracks is the official journal of the National Duck Stamp Collector’ Society. A subscription to the journal is included in the annual dues of \$20. For information contact the NDSCS Secretary, Box 43, Harleysville, PA 19438.

State Revenue News—4th quarter 2003

The Arkansas issue of the *State Revenue News* (fourth quarter 2003) provides the reader with a variety of articles about that state’s revenue stamps. Beginning in 1924 stamps were used to collect taxes on cigars and cigarettes for the benefit of the states schools which were described by the state legislature in 1929 as there being “hundreds of school districts in this state where the equipment is insufficient, the teaching is incompetent and terms of school are not more than three months per year.”

Other Arkansas articles cover the 1939 liquor tax, a listing of feed, cotton seed and fertilizer tags, stamps for penny venders (a

tax on slot machines which were described as anything where you put a coin in a slot), strawberry and certified seed tags and the non-existent gasoline inspection stamps.

Other features include an index of articles for 2001-2003 and articles about stamps from New Mexico, Florida, Minnesota, Utah, Kansas, New York, Rhode Island, New Hampshire and Wisconsin along with a fish and game stamp update.

State Revenue News is published quarterly by the State Revenue Society. Annual dues are \$12. For information about membership contact the Editor, Scott Troutman, Box 421, Duncansville, PA 16635-0241.

New Euro Turkish revenue



by Terence Hines, ARA

A new Turkish 45 Euro visa revenue stamp is pictured here. The stamp has an abstract multicolor design and inscriptions in Turkish and English. The English inscription reads "MULTIPLE ENTRY VISA FOR / THREE MONTHS / EMPLOYMENT PROHIBITED." The stamp is on a page of a US passport and bears date stamps of October 10, 2002, (entry date) and October 13, 2002, (exit date). Underneath the stamp is a 20 Euro stamp of the same type, the details of which are unknown.

The Check Collector—October-December 2003

The cover article in the October-December 2003 issue of *The Check Collector* is about the revenue stamped paper of the Panama Railroad Company. Author Coleman Leifer outlines the history of the railroad and illustrates some of their stock certificates and scrip certificates (issued for partial shares in the company). The railroad is still in business being rebuilt from 1998 until 2001 by Kansas City Southern Industries (operators of the Kansas City Southern) and transports containers from ships too large to passage the canal.

Primary emphasis of this journal is that of bank checks, most of which to not bear revenue stamps. However, evidence of the 1932

check tax is evidence with a debit ticket and bank statement from the Bank of Seward, Alaska. Other revenue articles include part 12 of Ron Leshner's "The two cent revenue stamped paper of the United States, 1865-1883" and "The Bodie (California) Bank." David Shafer also explains the "Transit routing numbers," some of those numbers found at the bottom of our checks.

The Check Collector is published quarterly by the American Society of Check Collectors, Inc. For membership information contact Coleman Leifer, Box 577, Garrett Park, MD 20896 or visit their web page <<http://members.aol.com/asccinfo>>.

The Revenue Journal of Great Britain—September 2003

Although Clive Akerman, editor of *The Revenue Journal of Great Britain*, indicated he is giving up that post, he continues to "craft" issues of the journal. The September 2003 issue provides the reader with pages telling of the Great Britain "Taxes on Tea, Coffee, Chocolate and Cocoa-nuts: 300 years of Customs and Excise duties imposed since 1660." Talk about taxing almost everything good in life.

We are also presented with articles about the "Provisional British Bechuanaland Revenues" of the 1880s, a follow up article about "India: Rajasthan Entertainment Tax; Forged Stamped Paper" which is an ongoing current problem in India, pages from

"Father's Commercial Reckoner" an undated (probably 1930s) pocket-sized book giving various United Kingdom tax rates and "Revenue Listings for the Australian States" which summarizes the philatelic literature of the area. Additionally, all of the regular question and answer column and reviews of other publications appear. A 450 lot auction of revenue stamps and literature sponsored by the society accompanied the Journal.

Information about membership in the Revenue Society of Great Britain is available from their secretary Tony Hall (57 Brandles Road, Letchworth, Herts SG6 2JA, UK). He can also be reached at <rs.gb.hall@talk21.com>.

A call for the beautification of Haiti

the "Urbanisme" fiscal

by Gerald L. Boarino, ARA

On April 11, 1980, President Jean-Claude Duvalier signed a law that enabled the printing of the "Contribution à l'Urbanisme" fiscal. As if embarking on a religious undertaking, the law invoked all Haitians within the country to participate in "cette croisade à l'embellissement de la Patrie" (i.e., . . . this crusade for the beautification of the homeland. . .)

To this end, then, the creation of the 0,50 gourdes Urbanisme fiscal. This was intended to be affixed as a receipt stamp (along with others, as seen below) on TELECO (telephone), Électricité and CAMEP (natural gas) bills when paid, as well as on all government employee checks when cashed, insurance premiums, customs and tax office receipts, etc. The tax was abolished by the military junta lead by Lt. Gen. Henri Namphy on November 17, 1986.

Printed by the Presses Nationales d' Haiti, the fiscal's design measures 26 x 19 mm. The color of issue is green with a large quantity of shade varieties due to numerous printings. Unfortunately, as all copies examined have rough perforations, this writer will not hazard a guess.

Figure 2 is a telephone bill paid on October 2, 1984. The total amount of [receipt] tax here is 1,20 gourdes. This required one 0,50 Urbanisme stamp, one 0,20 Health stamp and another value in the amount of 0,50 gourdes. Theoretically, this should have been paid by a Timbre Mobile. However, as

none likely on hand, the tax was paid by another Urbanisme fiscal. This practice of substitution has always been sanctioned in Haiti.



Figure 1. The Urbanisme stamp.

DEPOT \$	PUBLICITE \$	FRAIS DIVERS \$
		TCA. 84
INTER URBAIN \$	ABONNEMENT \$	ARRIERES \$
	12.00	84

Figure 2. A telephone bill paid October 2, 1984.

Sarasota convention date

Information for future ARA conventions was given in the September-October 2003 issue of *The American Revenuer* page 125. The correct date for 2005 convention at the Sarasota National Stamp Exhibition,

Sarasota, Florida, is February 4-6, not January.

Many thanks for all your fine efforts in putting together one of philately's best publications.

Jack Harwood

To the Editor. . .

Multiples of the U. S. private proprietary revenue stamps: an update

"What you keep yourself you lose; what you give away you keep forever."

by Paul Weidhaas, ARA

Introduction

Nearly thirty years have elapsed since Richard Riley's authoritative article "Multiples



Figure 1. 1 mm offset between entries of a Dr. Kennedy medicine stamp pair, Scott RS155b, is evident in the enlargement.



of the U.S. Private Proprietary Revenue Stamps" appeared in *The American Revenuer* (Riley, 1974). In it, he offered his insights on the match, medicine, perfumery and playing card stamps (M & Ms) in multiple, building on the foundation laid by Elliott Perry over fifty years earlier. Perry had compiled a short list of multiples known to have been used, but the groundbreaking checklist of known M & M multiples that accompanied the Riley article was the first and only published effort made to catalog both the used and unused examples of these fascinating is-

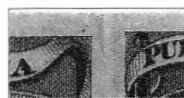


Figure 2. 1 mm offset between entries of a J. H. Zeilen & Co. medicine stamp pair, Scott RS277d, is evident in the enlargement.



sues.

When the author began to collect and study private die multiples, however, it became apparent that some were not on this expanded list. As it turned out, the most important collection of these issues ever formed, that of Morton Dean Joyce, escaped Riley's listings. Joyce evidently chose not to cooperate in the project (Riley, 1998).

Why study M & M multiples

A study of the match and medicine multiples is important from both an historic and philatelic standpoint. Multiples can tell us how the various firms subject to the tax schedules of the period actually used their stamps. A study of the private die revenue multiples also offers insights into cancellations, separations and plate flaws and positions not readily noted in single stamps. For instance, Figures 1 and 2 highlight the offset entries sometimes found on the two-cent green Dr. Kennedy and on the J. H. Zeilen & Co. medicine stamps, which would be unknown if not for multiples of these issues.

The update

The author took on the task of updating Riley's list, beginning by incorporating the hundreds of multiples described and often illustrated in the famed 1991 Joyce M & M auction. While some of Joyce's holdings were sold by private treaty prior to the auction, involving some perfume stamps and a number of the imperforate four-cent blue J. C. Ayer & Co. medicine stamps, the overall percentage of the Joyce collection disposed of this way was miniscule (Friedberg, 1998). The list update quickly expanded, both in depth and breadth.

Diligent searches were made through dozens of other auction catalogs, issued by familiar and obscure auction houses alike. Some



Figure 3. *H. Leigh match stamp pair, Scott RO125d, with a short transfer in the right frame of the right stamp. Possibly from the Jamestown, New York, hoard.*

catalogs dated back one hundred thirty years, but focus was placed on those published since 1974. Other sources, including a number of old and forgotten articles in the philatelic press, expanded the list even further. Coincidentally, most of these articles were accessed through the enormously useful index to revenue related literature assembled by Riley (1997).

Another source was the fascinating thirty-year correspondence between Joyce and Perry housed in the American Philatelic Research Library. Joyce employed Perry to help him acquire and arrange his massive collection. In a 1938 letter to Joyce, for instance, Perry positioned several multiples and singles of the V. R. Powell silk paper match stamp and noted in detail various double transfers. Then again, in 1969, Perry unearthed a packet of multiples in the bottom of one of Joyce's vaults containing an entire sheet of the Powell on old paper, less the upper right corner pair (Perry, various). All of these bits of information were incorporated into the listings.

The author also corresponded with fellow collectors and pored over dealers price lists. Some thirty dealers and collectors were contacted for assistance, many responding with invaluable additions and corrections. A few, regrettably, rebuffed invitations to share their expertise.

Whenever there was doubt about inclusion of an item, the task was approached conservatively. Unless the catalog description or illustration proved that a multiple was indeed a different one than that previously listed, it was not included. Pains were taken to list the configuration of large multiples, and to note, when it could be determined through illustrations, those larger pieces which had subsequently been broken up.

As with the previous list, this is not intended as a census. When more than one pair, strip or block of a given stamp is known, the suffix "s," signifying multiple examples, may mean that there are but two recorded, or

conversely up to dozens. In few instances, though, are the numbers in the higher range.

This list incorporates over 200 new entries, either of face-different M & M stamps, or of face-same stamps with paper types not previously recorded in multiple. There are hundreds of new entries for previously unrecorded sizes of multiples, as well.

Origins and uses of the M & M multiples

A number of the used M & M multiples, particularly pairs and smaller strips and blocks, come to us today due to the sheer tenacity of bygone collectors. For instance, the tantalizing story is told of a Jamestown, New York, man bitten by the stamp fiend bug in the 1880s. He scoured grocery and drug stores in his hometown, and in short order had accumulated 1,600 M & M stamps on their original containers. Specifically mentioned are 275 boxes of Trenton matches and 400 boxes of H. Leigh matches, each with a pair of stamps (Clemens, 1887). This historical sketch earned these stamps an "su" (so used) addition to their listings as pairs. An H. Leigh pair with a previously unreported short transfer in the right frame ornamentation, illustrated in Figure 3, quite likely came from this hoard.

It is not difficult to imagine that this scene was duplicated in towns all across the country during this period, as savvy stamp collectors came to realize the veritable gold mines located in stores just blocks from their doorsteps. Another philatelic writer (Chiffonier, 1887) described a visit to the Stroudsburg, Pennsylvania, area where the W. E. Henry & Co. matches were made. He happened to see a couple of their stamps on a matchbox at the house where he was staying. He inquired at the plant and obtained quite a number of boxes, each with three stamps. Again, based on this account, a note was appended to the list that pairs and strips of three of this issue were so used. Figure 4 depicts a vertical strip of three of the red Henry, possibly from this find.



Figure 4. *This strip of three W. E. Henry & Co. match stamps, Scott RO108d, likely sealed a box of 300 matches.*

Figure 5. This P. Eichele & Co. match stamp strip, Scott RO77b, likely paid the tax on a box of 500 matches. Few so large used match stamps multiples survive.



Figure 6. Largest recorded silk paper multiple of the Alvah Littlefield medicine stamp, Scott RS164b. A 15 mm plate scratch is visible in the lower right portion of the central stamp.

In addition, the occasional larger multiple is found with obvious signs of usage. Figure 5 illustrates an unusual strip of five of the P. Eichele & Co. match stamp, very used, that likely paid the tax on a large box of 500 matches. An uncommonly large strip of seven of the one-cent Alvah Littlefield medicine stamp shows reverse stains and a thin, signs of usage (Figure 6). A 15 mm plate scratch is visible in the lower right portion of the central stamp.



A used strip of five of the four-cent New York Pharmacal Association watermarked stamp, mentioned in Holcombe's treatise of this firm (Holcombe, 1941) bears a printed magenta SEP 1 / 1882 cancellation (Figure 7). A multiple this size may have been used on a bulk container of Lactopeptine, the firm's staple product, retailing for five dollars. The author has a January 1884 price list of a wholesale druggist that lists hundreds of patent medicines, mostly priced by the dozen each. Lactopeptine, however, is listed at \$9.60 per pound, evidence of bulk sales.

Even larger unused multiples survive today thanks to the nineteenth century collectors who, saving good shoe leather, preferred to use the mail to acquire their hoards. For example, the Weston Brothers of Rochester, New York, and Boston, Massachusetts, corresponded with any number of firms in often successful efforts to buy their private die stamps. The brothers and their kind surely are responsible for such items as a complete sheet of 210 of the Charles Busch match stamp, a full sheet of 46 of the one-cent J. C. Ayer & Co. medicine stamp, and large blocks of the four-cent Jayne and eight-cent Swaim medicine stamps, all proudly displayed in the 1930s by renowned philatelist Philip Ward. Figures 8 and 9, depicting a Leigh and

Figure 7. Unusually large strip of five of the New York Pharmacal Association medicine stamp, Scott RS187d, possibly used on a bulk container of Lactopeptine, retailing for five dollars.



Figure 8. This Leigh and Palmer match stamp block of nine, Scott RO126b, is the second largest multiple recorded on silk paper, likely a remainder.

Palmer match stamp block of nine, and an H. H. Warner & Co. strip of six, for example, undoubtedly are remainders from such purchases.

Multiples on cover

Less than a dozen M & M multiples on original wrappers are known to survive, in spite of the hundreds and thousands of original containers bearing multiples which were saved from the dustbin by our philatelic forebears. Almost without exception, the stamps were soaked off and the packages discarded. A mere three medicine wrappers and eight matchboxes or their wrappers have been identified with multiples.

Illustrations in an informative booklet on the centenary history of the Diamond Match Company (Manchester 1935) depict a handful of matchboxes with multiples, but their whereabouts today are unknown; at least we know that they do not reside in the Diamond archives (Lundberg, 2001). A horizontal pair and a strip of three stamps of either the Clark Match Co. or its successor, F. P. Newton, grace a large box of Clark Match Co. parlor matches. (The illustration does not permit us to determine which of the two they are; however, the case can be made for the Newton based on the far greater numbers extant). Elsewhere we see horizontal pairs

sealing oversized boxes of matches of James Eaton and one of the Barber match firms; vertical pairs of W. E. Henry & Co. and of William Gates Sons; and a block of the one-cent Park City Match Co. The William Gates Sons box is surrounded by a pair of the curious three-cent strip stamp consisting of three one-cent strips, making a total of six cents, to pay the tax on a box of 600 matches. A second version of a James Eaton matchbox, pictured in Perry's reference text on the match stamps (West, 1980), also bears a horizontal pair.

Also pictured in Perry's text is a block of twelve (2x6) of the one-cent perforated Barber Match Co., affixed such that a stamp seals the end of each of twelve individually wrapped blocks of matches, all encased in a cardboard box with lid. Lastly, a horizontal pair and a single of the Swift & Courtney & Beecher Co. stamp seals a large matchbox depicted in an article written by another devotee of M & M multiples (Holcombe, 1936).

Recent auctions have seen a block of twelve (2x6) of the

Figure 9. Unused strip of six of the larger six cents H. H. Warner & Co. medicine stamp issue, Scott RS 258d, with a broken frame line not previously recorded. Another multiple with the same plate flaw is known.

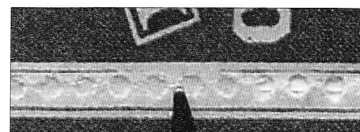


Figure 10. This Samuel Hart & Co. pair, Scott RU9a, is one of only three recorded multiples of the private die playing card stamps. Why there are not others remains a mystery.



one-cent watermarked H. Bendel stamp, tied by numerous purple roller cancellations to a B. Bendel & Co. Empire Matches wrapper that enclosed one dozen blocks of 100 matches (ex-Ward and Joyce); a vertical strip of four of the Frank E. Clark match stamp that overlaps the lid of a 4 x 3 x 1 1/4 box; a horizontal strip of three of the four cent silk Newbauer & Co. match stamp tied to a piece of wrapper by a purple hand stamp (ex-Joyce); and a strip of four plus a single of the E. R. Tyler stamp on silk paper, overlapping the lid of a 4 1/2 x 2 1/4 x 1 1/2 box of Bristol's Parlor Matches.

The medicine stamps on cover are represented by a strip of three of the silk Dr. Harter Medicine Co. on a complete box; a vertical pair of the watermarked J. H. McLean, affixed to a wrapper for the firm's Catarrh Snuff (ex-Holcombe and Joyce); and a horizontal pair of the J. H. Zeilen & Co. stamp on pink paper on a piece of wrapper, probably from a box of pills (ex-Joyce).

There is also the instance of the numerous Ives Matches pairs on old paper, used on the firm's bank checks to improperly pay the documentary tax. No less than 37 pairs are identified by their dated pen cancellations, all in the same hand. A number of these have been called ultramarine copies, but since the normal blue color comes in various shades, it is suspected that most are actually pale blues. However, at least one pair has been expertised as the true ultramarine color.

The playing cards conundrum

Conspicuous by their nearly complete ab-

sence from the checklist are the private die playing cards stamps in multiple. Riley listed but a single entry, the Samuel Hart & Co. pair depicted in Figure 10. A paltry three have been confirmed for this listing, the others being a strip of three of the Hart, and a block of four of the Paper Fabrique Co. from the Joyce sale.

This is indeed puzzling. Prominent playing card manufacturer Andrew Dougherty used private die stamps in four denominations, the inference being that different products required different stamps, based either on retail price, or, later, by the number of cards in a pack. Firms of all of the other categories of M & Ms would occasionally press into service smaller denominations as pairs or strips when faced with a temporary shortage of larger denominations. Or the firms may have simply planned to use but one value for their entire product line, saving the expense of having several dies prepared. We do know from lot 3231 of the Joyce sale that Samuel Hart & Co. used a pair of the two-cent regular series revenue stamp to pay the four-cent tax on cards retailing between 18 cents and 25 cents.

A large supply of M & Ms that had been undisturbed for forty years was uncovered in a deceased stamp dealer's stock in 1932. It contained a considerable number of remainders of playing card stamps. The stamps of five firms were found, including remainders in considerable quantity of the smaller five-cent A. Dougherty stamp (Babcock, 1932). Evidently, though, not a single pair was among these

Some years after he acquired it, renowned philatelist Philip Ward described Senator Ernest Ackerman's extensive M & M collection as having possibly the finest lot of multiples gotten together (Ward, 1935). Many of the match and a number of the medicine stamps difficult to find as singles were present in this collection in good sized blocks. What attracted Ward's special attention, though, was the fact that there was not a single playing card multiple represented. He concluded that either there were no remainders on hand when the tax was repealed, or that the cards were packaged such that there was no need for the use of pairs.

A caveat

In spite of the effort to attain as accurate

Figure 11. This used pair of the two cent Demas Barnes & Co. medicine stamp, Scott RS25a, only recently surfaced, escaping twelve years of intense study of the known M&M multiples.



an updated listing as possible, previously unrecorded multiples still pop up from time to time. Figure 11 shows one of two quite toned pairs of the two-cent Demas Barnes & Co. medicine stamps that were part of an otherwise unremarkable auction lot recently offered on the internet. This stamp was not known in multiple beforehand. This exemplifies the simple fact that no listing, this one included, can ever be considered complete. It is hoped, however, that what follows will serve as a fairly accurate compilation of the match and medicine stamps in multiple format. Additions, corrections, and comments are invited.

Acknowledgments

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Checklist of Private Die Proprietary revenue stamp multiples

Updated November 1, 2003.

Abbreviations used:

p=pair; lp=line pair; st-3, -4, etc.=strip of 3, of 4, etc;
b=block of 4; lm=larger multiple than block; S=full sheet; s=multiple examples; su=so used

Match stamp multiples

Scott No. Items recorded

RO1a	p, sts-3
RO2a	b
RO4d	ps
RO5a	ps, bs, lm (3x2) (2x4, 2 rejoined v sts-4) (6x4, since broken up into (6) et al)
RO6b; c	ps, b, lm (3) (5x2); p, b, lm (3x2)
RO7d	ps, lp, st-3, b, lm (2x3) (2x4)

RO8d	ps
RO9b; d	ps, st-3, lm (9x4); p, sts-3, bs, lm (3x6) (8x6) (60)
RO10a; b	p, sts-3, b; p, st-3
RO12a	ps, sts-3 (su)
RO14b	p, st-3, bs, lm (5) (3x2s) (3x3) (5x9) (84)
RO15d	ps, bs, lm (3x2) (3x3)
RO16a	p (documentary usage)
RO17a; b; c; d	ps, b, lm (6); ps, st-3 (su), bs, lms (6) lm (8); p, st-3, bs; ps, lp, sts-3, st-5, bs, lm (2x3s), (2x5), lms (12, one being 2x6) (su)
RO19a; b	p; p, st-3, st-4
RO20a	ps, st-3, b
RO21a	ps
RO22a	p (documentary usage)

RO24b; d	p, st-3, bs, lm (3x2s) (2x4s) (3x3) (3x4s) (4x3) (5x5); p, b	RO89b	ps
RO26b; c; d	ps, bs (su), lm (3x3) (2x6) (su); ps, bs (su), lm (2x3s) (2x5) (2x6) (3x4s) (su) (2 x10); ps, bs (su), lm (2x3s) (su) (2x4) (2x5) (3x4s) (su) (2x6) (su)	RO90a	p, st-3
RO29a; e	ps, st-3; st-3	RO91b	st-3, st-4
RO30b	ps, st-3, b	RO92b; c; d	p; ps, st-3, st-4 (2 rejoined ps), b; ps
RO31b	ps, sts-3	RO94b; c; d	p, st-3, sts-4; p; ps (su) (paper?)
RO32b	p	RO95b	ps, sts-3, b, lm (5x3)
RO33b; d	p; ps, lp, sts-3 (su), lm (3x3)	RO96b	p
RO35b	ps, b, lm (3x2) (8)	RO97a	p
RO37b	ps, st-3	RO98a; b	p; b, lm (7x4)
RO38b	ps, b	RO99b; c; d	p, st-3; ps; ps (su) (paper?)
RO40d	st-3	RO100b	p
RO41b	ps, st-3, lm (4x2)	RO104b	ps, bs, lm (2x4) (4x2) (6x2)
RO42b	sts-3	RO105b	p, bs
RO43a	p, st-3 (both on doc)	RO108d	ps (su), sts-3 (su), bs
RO44a	ps, sts-3, bs, lm (5) (3x2) (4x2s)	RO109d	ps (su), st-3 (su), bs, lm (6)
RO47d	ps, st-4, bs, lm (3x2) (2x3) (8) (4x3) (5x7), S (210)	RO110b; c; d	ps, st-3; ps, st-3; p, b, lm (13, since broken into (3x3) and b). Also st-3 (su)-paper?
RO49a; b; d; i	ps; st-3, b, lm (6) (4x2); ps, b; ps, sts-3, st-4, 15, bs, lm (3x2) (2x4) (4x2) (16) (4x5) (5x8) (4x10: since broken up)	RO113a	p
RO54h	st-3	RO115a; b; u	ps, sts-3; p, sts-3, st-4 (su); ps
RO55a	p	RO116b; c; d	ps, st-3 (su), b; ps, st-3 (su); ps, st-3 (su)
RO56a	st-3	RO117d	ps
RO57c	ps, sts-3 (su), bs, lm (2x3), "part of a sheet": Phila. Stamp News 1/10/1914	RO119b; c; d	p; ps, st-3, 4; p, b
RO58d	ps, bs, lm (6) (6x5 less one)	RO120d	ps, bs, lm (2x3) (3x2s) (2x6s) (17) (likely broken up) (3x6) (4x6)
RO59b	st-4 (su)	RO121b	p, st-3
RO61b	ps, b	RO122a	st-3
RO62b; c; d	ps, st-3, b, lm (6x2); ps; ps, b, st-4	RO124d	ps
RO64b	p, lm (6) (4x4)	RO125d	ps (su), bs, lm (3x3)
RO65a	p, b, lm (4x3), S (sheet is 14x15)	RO126b; c	p, st-3, b, lm (6) (3x3s) (5x2); p, sts-3
RO66b	ps	RO127b	p
RO67b	ps, bs, lm (6) (8) (26)	RO128b; c	ps; ps (su) (paper?)
RO69b	p, b	RO130b; c; d	ps, b, lms (4x4); ps, sts-3, st-4, bs, lm (3x2) (2x3) (2x4s) (4x2) (5x2) (12) (3x8) (4x7) (7x5) (95), S; p (su), st-5, bs, lm (3x2s) (2x4s) (3x4) (6x2) (4x4) (8x2) (5x4) (8x3) (3x8) (9x3) (5x8s) (8x5) (48) (8x6, since broken up), S (sheet is 14x15)
RO70d	ps	RO131b	p
RO71a	p, st-3, b	RO132a; b; u	ps (su); ps; lm (10)
RO72d	p	RO133b; c; d	ps, st-3, b, st-6; p, sts; p, sts
RO73a; b; c; d	p; b, lm (4x2); p; ps (su), b, lm (5)	RO134d	ps (su)
RO74d	ps, bs	RO135d	ps (su), sts-3 (su), st-4, b, lm (3x2s) (2x3) (4x2) (3x4)
RO75d	ps, lp (die?), lm (5x2)	RO136b	ps (su)
RO75Ad	p, bs, lm (3x2, since broken up) (3x4) (6x3) (6x5, since broken up)	RO137a	ps
RO76a	p	RO138b; e	ps, sts-3, lm (6) (7x3) (52); p
RO77a; b	p; ps, b, st-5, lm (3x2) (3x3)	RO140b; c; d	ps, sts-3 (su); p; ps, st-3 (su)-paper?, b
RO78b; c; d	ps, bs; p, b, lm (5x5 less one, since broken up); ps (su) (paper?), lp, sts-3.	RO141a; b	b, lm (3x2); bs, st-3, lm (7x6)
RO79d	p	RO142a; b	p; p, b (su) (paper?)
RO80b; d	ps, lm (3x3) (5x3); ps	RO144d	p, bs
RO82b; c	ps, bs, lms (3x2) (4x7); st-3	RO146a	ps, sts-3, st-9 (since broken up into 3 ps + st-3), st-10 (believed broken up)
RO85b	ps, st-3, bs	RO148a; b	ps, st-3, bs, lm (2x3s) (8) (12x7) (202) (208, believed broken up); ps, b, lm (4x3) (12x7)
RO86c	p	RO152d	ps

RO153d	b, lm (3x4)	RS41b	p, st-3, sts-4
RO155a; b	ps; ps	RS42b; d	ps, st-4; p, st-3, st-4
RO158b; c; d	ps; p; p (su), st-4	RS44b; d	ps, st-3; ps, st-3
RO160a; b	p; ps (su) (paper?)	RS46b	ps
RO161b; d	ps; ps (su) (paper?), st-4	RS47b; d; p	ps, st-3; ps, sts-3, st-4, 5, 6, lm (6) (3x3) (2x6) (20) (35, which is 3x10 + st-5 at upper left); ps, st-3
RO162d	ps		
RO164d	ps, lm (2x3) (3x2)	RS50d	ps
RO165b	p	RS51c; d	ps; ps (su)-paper?
RO166?; b; c; d	ps, sts, b; ps, b; ps; ps, st-3 (su), b, lm (3x2)	RS53b	p
RO167b	ps, b	RS54b	p
RO168b; d	ps, sts-3, b, lm (3x6); p, lm (2x3) (18)	RS55b	p
RO170d	ps, b	RS56d	p
RO171a; b; c; d	ps, sts-3; st-3, bs, lm (2x4) (6x2s) (3x8); ps, b; p, st-3, bs, lm (3x2s) (3x3)	RS57b	b
RO172?; a; c; d	ps, sts-3, bs; p; p; p (su)	RS58b; d	p, st-3, bs, st-6; b, lm (2x4, since broken up)
RO173a; b; u	ps (su) (paper?), st-3; ps; p	RS59a	ps (su)-paper?, b
RO174b; c; d	ps, sts-3; ps, st-3; ps (su) (paper?), st-3, b	RS60d	ps, st-3
RO175d	ps	RS61d	ps
RO176d	ps (su), st-3, sts-4, bs, lm (3x2s) (7) (4x2) (2x4) (3x3) (4x3) (12: not the same as the 4x3) (2x6) (6x2) (15) (4x4s) (3x6) (6x3) (4x5*) (7x3s) (7x4) (5x6*) (36) (47) (irr. 52) (150), Ss (sheets are 15x14) *these join to form (irr. 50)	RS62b	ps (su), lm (3x2) (18) (8x3) (4x9)
RO177a; b	ps, st-3, b; ps, st-4 (su)	RS63c; d	st-5, st-7; ps (su), st-7, lm (5x2)
RO178a	p (paper?); st-3	RS64b; c; d	p; ps, st-3, -5, sts-6, st-7, -8; ps (su)-paper?, sts-4, st-5, bs, lm (3x3) (5x2s) (4x3) (9x2)
RO179d	ps, st-3	RS65b	lm (2x5)
RO180a; b	st-3; p, sts-3	RS71d	p
RO181b	ps, st-3, st-4, st-6, bs, lm (4x2s) (4x3s) (7x3: since broken up into 4x3 et al) (3x7s)	RS75a; b; d	p; b; p
RO184b; c; d	ps, b, lm (5x2) (3x4); ps, st-3; ps (su) (paper?), b, lm (6)	RS78Ab	b
RO186b	ps, bs, lm (2x4)	RS79b	b
Medicine stamp multiples		RS81b; d	p, st-3, b; st-4
RS4a; b; c; d	ps, st-3, st-4, sts-5; ps, sts-3, st-5; p; ps, sts-3, sts-5, st-6, 7, 8, 10, S (sheet is 2x23)	RS84b	ps, st-3, bs, lms (2x3) (8) (12) (last two believed broken up)
RS10a; b; d	ps, st-3, b, lm (2x3); ps, st-6, bs, lm (3x2s) (2x4) (30); ps, b, lm (4x2s) (16)	RS86b; d	ps, sts-3, sts-4; ps, sts-3, sts-4
RS14d	ps, sts-3, sts-4, b, st-5, sts-7, st-8, -9, -10, -12, lm (7) (2x6) (2x7: w/ top pl. no.), Ss (sheets are 2x14)	RS87a; b; c; d	sts-2, st-3, sts-4, sts-7, st-8; sts-2, st-3, sts-4, st-6, sts-7; sts-2, sts-3, sts-4, st-7; sts-2, sts-3, sts-4, sts-5, sts-6, st-7, st-8 (all su)
RS15a	st-4	RS88b	ps, st-4, 5, 6
RS20a	p	RS89d	b
RS21a	ps	RS90b	sts-4
RS23a	ps (su)	RS91b; d; i	p, b; ps; ps
RS24a	ps	RS92h	ps, st-3
RS25a	ps	RS93d	p
RS26a	ps (su), st-3	RS94d	sts-4
RS29b; c; d	ps (su)-paper?; p; p	RS95a; b; c; d; e	ps, b, lm (16) (6x3); ps (su), sts-3, lm (3x3); ps (su); ps (su), bs, lm (6x2); ps (su)
RS30a; e	ps (su), sts-4 (su); p	RS96b; d	lm (3x2); ps, st-3, bs, lm (5x3)
RS33a	p, b	RS97b	ps, sts-3 (su), bs
RS35	p-paper?	RS98b; c; d	ps, sts-3 (su), st-4, lm (3x2) (3x3) (6x4); ps, st-3; ps, sts-3, st-4, bs, st-9 (likely broken up), lm (7x2) (8x2)
RS36b; d	p, bs, lm (2x4) (4x2); ps	RS99b	p
RS39a; b	p; sts-3, sts-4, st-5	RS100a; b	p; ps, st-3, st-4
		RS102b	p
		RS103b; i	ps; ps
		RS104d	ps
		RS105d	ps
		RS106a	ps, sts-3 (su)-paper?, bs

RS110c	b, lm (3x2)	RS178b; d	b; st-3
RS114a; b; d	p (imperf between); p; ps (su), ps (imperf between and rejoined)	RS179b	bs, which form (2x4) when rejoined
RS115b; d	ps, st-3; ps	RS180d	ps, st-9
RS117a; d; i	S; st-3; ps, b, S: since broken up. (sheets are 10x3)	RS181d	ps, lm (2x3)
RS118a; b; c; d; e	ps (su), st-3, sts-4; ps (su), st-3, -4 (su), b; p; ps, st-4 (su)-paper?, bs; p	RS183d	ps, st-3, st-4, bs, lm (3x3) (3x4)
RS119d	ps (su), sts-3 (su)	RS184b; d	p; ps, sts-3, bs, st-5, lm (3x2) (2x5s) (12) (16) (46:broken up)
RS121d; i	ps; ps	RS187b; c; d	p; p, sts-3; ps, st-4, sts-5
RS124a; e	ps (su), st-3, st-4; st-3	RS189b	lm (irregular 9)
RS125a	ps (su), sts-3 (su), st-4, st-5, st-6	RS190b; d	ps, st-5; ps
RS126d	ps	RS193a; b; d	ps; ps (su), st-4; ps (su)-paper?
RS129b	p, st-3	RS194b	p
RS130b; d	ps, b (since broken up); p, b	RS195a; b	p; p
RS131d	ps, b	RS196b; c; d	p, b; p (su)-paper?, b, lm (2x3) (3x2); ps, b
RS132a	st-4	RS197b; c; d	p, b; ps; ps (su)-paper?, b
RS135b	p	RS198b; d	ps, bs, lm (4x5) (6x6 minus two corner singles); ps, st-3
RS136b	p (believed broken up)	RS203pb	ps, st-3
RS138b; c; d	p, b, lm (2x3) (3x5) (4x4); p, st-5, bs, lm (8) (4x5: since broken up); p	RS204b; c	ps, st-3; ps (su)
RS139a	st-3	RS206d	ps (su)
RS140a; b; d	ps, sts-3, -4, -5, b, lm (2x3) (8) (2x9); ps, st-3, 4, sts-5, b; st-3, bs, lm (6)-paper?, (2x9) (20)	RS207d	ps (su)
RS141b	ps, st-3, st-4, bs, lms (2x3)	RS209d	p
RS142d	ps, bs, lm (2x4) (2x5) (4x3) (4x4) (2x8)	RS211b	p
RS143b	p	RS212b; d	lms (2x6); p
RS144b; d	p, st-4; st-4	RS215b; d	ps, sts-3, b, lm (2x3s) (2x4) (2x6s); ps
RS146c; d	p; ps, st-3, b, lm (4x8, since broken up)	RS219d	ps
RS150b	ps	RS220a; b	ps (su-paper?), sts-3 (su), bs (su), lm (3x2) (4x2) (16); ps (su-paper?), st-4
RS151b; d	ps, sts-3, st-6; ps, lm (3x3)	RS221a	p
RS152b; d	ps, st-3, bs, lm (2x4) (4x2) (5x2); ps (su)-paper?	RS223b	ps, st-3, sts-4
RS154d	ps, sts-3, bs, lm (2x3) (3x2s) (8) (4x3) (5x3) (6x3) (8x3) (9x3)	RS224d	bs
RS155b; c; d	ps (su), st-3; ps, bs; ps (su)	RS225b; d	p; p
RS156b; c; d	p, st-6; ps, st-4; p	RS228d	ps (su)
RS157b; d	ps, st-5, lm (3x6); ps, st-3	RS229d	ps (su)
RS158d	ps, bs (su)	RS234b; d	rejoined p; ps, st-4, sts-7, lm (2x4)
RS159b; d	p, st-4; st-4	RS237b	b
RS161d	ps	RS239d	p
RS164b; d	b, st-4 (su)-paper?, sts-5, st-7; st-4, b, lm (2x3) (3x2)	RS240b	p, sts-3, st-4
RS165b	p, st-3	RS242d	ps
RS166b; c; d	ps, bs, lm (3x2s) (6x2); p, lm (3x4); ps, lp, st-3, b	RS245a; b	p, st-3; ps
RS167b; d	p; ps, b	RS251b; d	ps, sts-3, sts-4, b, lm (3x4) (15) (6x3); ps, lm (4x2)
RS168b; d; i	ps (su)-paper?; lm (3x5); ps	RS252c; d	p, st-3, bs; ps, st-3, bs, st-5, lm (3x2) (4x5)
RS169b	p, st-3	RS253b	sts-3
RS170a; b; c; d; e; i	ps, st-3, b; ps, st-3, st-4, bs; ps, b; ps (su), st-3; p, st-3, b; p	RS254d	st-3
RS171d; u	ps (su), st-4, b; ps, st-3	RS255d	ps, st-3, st-6
RS172b; c; d	ps (su); ps; ps (su)	RS258d	ps, sts-3, -4, -5, -9, st-10, 12, 13, 20, lm (2x8) (21), S (sheet is 3x20)
RS173b; i; j	ps, bs, lm (6) (2x4) (4x2); ps; ps, bs	RS259b; d	b; p
RS174b; d; i; jb	ps, b (since broken into pr + 2 singles); ps, bs, lms (3x2); ps on b, c, and d papers; p, b	RS261b; d	p; p, st-3, b, lm (3x2) (3x3)
		RS262c; d	b; b
		RS264b; c; d	ps; p, st-4; st-4: die?
		RS264Ad	p, st-4
		RS265b; d	ps (one rejoined), sts-3, st-4; ps
		RS267b	p

RS268b; d ps, st-4; p
 RS270b p
 RS272d ps, st-5, b
 RS273d ps, st-4
 RS274d rejoined pair
 RS276b ps (su)
 RS277a; b; c; d ps (su); ps (su), st-3, sts-4, st-5, b, lm (2x3s)
 (3x2s: one since broken up into 1 p and b) (7);
 ps, lp (su), bs, lm (8) (55); ps (su), lps, st-4, b

Medicine stamp multiples of 1898–1901

RS278 p, bs, lm (6) (3x4)
 RS279p; r p, bs, lms incl. (24) (5x6), S (sheet is prob.
 6x21); st-3, bs, lm (2x3)
 RS280–283 p, bs, lm (6) (4x2s), S (sheets are 20x10).
 (280: 3x2)
 RS284p; r ps, bs, st-5; ps, bs, lm (2x3) (12)
 RS285 ps, sts-3, -4, -5, bs, lms incl. (10), S (sheet is
 2x25)
 RS286pr ps (su), sts-3, -4, bs, lm (3x2:r) (2x4) (12) (16)
 (40s) (5x10:r) Ss (sheet is 10x20) (also
 reconstructed S)
 RS287p p, st-3, bs, lm (3x2) (3x6) (4x5) (28) (54)
 RS287r st-3, bs
 RS288pr ps, bs, lm (8:p) (4x7) (36:p) (40) (70: perf type?)
 RS289p bs, st-10 (perf type?) lm (2x4) (4x4) (6x5) (40:
 perf type?)
 RS290–4 ps, lp, bs, lm (4x2) (3x3), S (sheets are 20x10)
 RS290 lm (16)
 RS291 st-3, lms (4x3) lm (54)
 RS292 lm (12) (18)
 RS293 lm (6)
 RS294 st-3, lm (3x2) (10)
 RS295–301pr bs, lm (3x3s) (12: perf type?) (295p: plate no.
 ps) note: at one time, 295-301 lm (32) per
 Holcombe p. 360
 RS295p p
 RS297 p
 RS298 p
 RS300 p
 RS301 p
 RS303pr ps, bs, lms incl. blk 104 (perf type?), Ss (sheets

are 6x21)
 RS304p; r ps (su); ps (su), bs
 RS305p; r bs; ps, bs, lm (3x2 pl. no.)
 RS306 p, bs, lm (size?), S (sheet is 20x10)
*Three stamps plus a blank cliché in blocks of four are known for
 RS279pr, RS284r, and RS303pr (bs). RS303p is also known in a
 lm (12) w/ blank cliché. RS303 (perf?) is also known as a pair w/
 blank cliché.*

Perfumery stamp multiples

RT3d p
 RT4d ps, bs
 RT6b; c; d p, b; p, bs (one since broken up); ps, bs
 RT8d ps, bs
 RT10b; c; d b; p, bs, lm (4x3); p, bs
 RT12d ps (su), bs, lm (3x2) (3x3) (4x3) (4x4) (4x5)
 RT13d ps (su), st-5, bs, lm (3x2s) (2x3) (10) (12) (3x7)
 (4x7)
 RT14b; c; d st-5, b, lm (5x2); ps, b (broken up), S; ps, sts-3,
 S (sheets are 5x4)
 RT16b p, lm (3x2)
 RT18d ps, st-3, st-6, bs, lm (2x3) (2x4s) (2x5) (4x3)
 (15) (4x4) (5x4) (56)
 RT19d ps (su)
 RT20b; c; d ps, b; p, bs, lm (3x2: since broken up); lm (3x2)
 RT21d p
 RT22b; d ps (su)-paper?; p
 RT23d p
 RT24a; d p; p
 RT25a; d st-3; p
 RT27b; c; d p; ps (su)-paper?; ps
 RT28b; d p; ps (su)-paper?, sts-3
 RT29b; c; d p, st-3; p; ps, sts-3
 RT30d ps (su)-paper?, lp
 RT31b; c; d p; ps; ps (su)
 RT32d ps (su)-paper?
 RT33b; c; d p; ps, st-3; ps (su), sts-3 (su) (paper?), sts-4

Playing Card stamp multiples

RU9a p, st-3
 RU15b b

The Winter 2003-4 issue of *Atalaya* continues to report on the world of cinderella stamps—those stamps not always found in stamp catalogs. The auction report contains mixed news, some stamps selling well, others failing to sell due to high estimates. Several books are reviewed including a newly published handbook of Rattlesnake Island. Many

short items cover stamps not normally written about in other philatelic literature.

Atalaya has been published by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden) for over 28 years. A sample copy of this not for profit publication can be obtained for three US dollar bills.

Atalaya—Winter 2003-4

Finnish revenue forgeries of 1991 surface

by Jukka Mäkinen, ARA

A massive forgery of Finnish revenue stamps came to light in September 1991. This was the largest case of revenue stamp forgery ever in Finland. By conservative estimate, forged stamps totaling 10-12 million Finnish marks were used on documents before their discovery. [While the Finnish mark has been the equivalent of 15-25¢ US, an average of 20¢ allows easy conversion.]

A stock of forged stamps worth about 4.0 million marks was confiscated by the Central Criminal Police of Finland in connection with their investigation of the case. However, the total value of the printed forgeries is still unknown, and perhaps, will remain an everlasting mystery.

The sale and use of revenue stamps ceased in Finland due to this case. The use of all revenue adhesives from 100 marks upwards was prohibited after December 1, 1991. Revenues were totally withdrawn at the end of 1993. Although their sale ended immediately, their use was permitted until the end of February 1994.

A quantity of forged stamps came into collectors' hands for the first time in the autumn of 2003. They were the forgeries of three denominations of the 1982 documentary issue, those being the 500 mark, 1,000 mark and 5,000 mark stamps. All stamps were offered and purchased as forgeries and not as genuine revenues.

For ten years then, these forgeries and the genuine revenue stamps they imitated have not had any fiscal value. But they do have value of their own as collectibles just like interesting postage stamp forgeries.

Identifying forged stamps

According to Björn-Eric Saarinen's *Finland and Åland Revenue Stamp and Revenue Stamped Paper Catalog* of 1998, no examples of the forgery were known in the hands of

collectors at that time.

In 2000, Juhani Olamo showed and described all the three forged denominations in his *Finland Reference Manual of Forgeries, part II*. However, his illustration was wholly from the confiscated material held by the Central Criminal Police.

All this supports the contention that these forgeries had never before been in the hands of collectors.

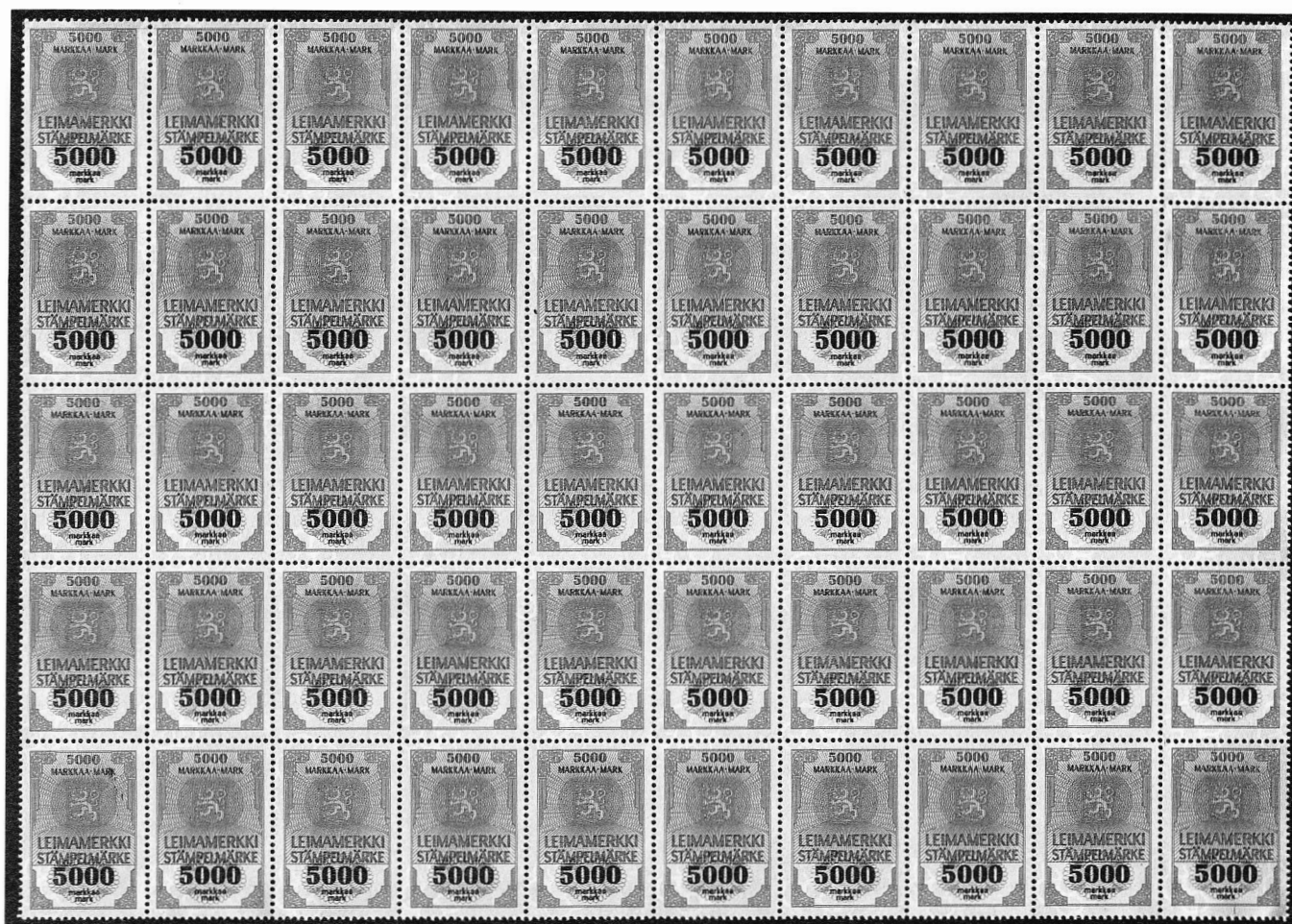
This recently discovered lot consisted of all three denominations as perforated full sheets of 50 unused stamps, without margins. Two sheets with a double perforation have been recorded. This lot is supposed to be the material which—for some unknown reason—was not confiscated in 1991.

So far there are only two complete sets of all three denominations in full sheets available to collectors. This is due to a very limited quantity of the 1,000 mark stamps. In addition to the two mentioned sheets there is a third incomplete sheet of 44 stamps. Perhaps the missing six stamps were used for fraudulent purposes. This lot was a little bit more rich in 500 mark and 5,000 mark stamps.

The whole forgery story, as a criminal case, including the details of the printing method used was published as *Poliisi kertoo 1996*, in Finnish. The same article was published in *Poliisi kertoo—Suomalaisia rikostapauksia I* in 2003.

Offset negatives for the forgeries were prepared using a scanner and a process camera. These negatives were then used to make the printing plates. Colors of the forged stamps were quite accurate, however, they are duller and more messy than the genuine stamps. Lines and inscriptions of the forged design are wider than the originals.

The best way to identify the forgeries is by the watermark. Genuine stamps were printed on watermarked paper with a rose



Last autumn, for the first time, forged revenue stamps of Finland surfaced in the collectors' market. Three denominations of the 1982 revenue issue are known: 500 mk, 1,000 mk and 5,000 mk (illustrated). All are in full unused sheets of 50 stamps, without margins. They belong to a 1991 forgery case which was uncovered in September 1991. The sale and use of revenue stamps ceased in Finland due to this case.

figure similar to several Finnish postage stamps. As usual, a genuine watermark can be seen as lighter areas in the paper when viewed by transmitted light. A genuine watermark is invisible in ultraviolet light.

The watermark on the forged stamps has been printed in color on the front of the stamp. Thus the forged watermark is invisible by transmitted light but is clearly visible in ultraviolet light. Therefore, it is easy to distinguish a forged watermark. Furthermore, the paper used for the forgeries fluoresces completely while the genuine paper just has scattered special fibers that fluoresce.

The genuine 1982 stamps were perforated 11 ½ and 14. The latter is very rare. This perforation was put into use possibly as late

as 1991 just a couple of years before the revenue stamps were eliminated in 1993.

The forgers were skillful perforators. They used the same two perforations as the genuine stamps. According to Juhani Olamo, all of the forgeries are recorded with perforation 14; additionally, the 500 mark denomination is also known perforated 11 ½. In the recently surfaced lot, all 500 mark sheets were perforated 11 ½ while all 1,000 mark and 5,000 mark sheets are perforated 14. For some unknown reason the sheets of the 500 mark forgeries are clearly smaller in size compared to the others.

Revenue stamps—exercise for banknote forgery

The 1991 revenue forgery was quite a colorful criminal case. It employed the Central

Criminal Police all over the country. The case was widely reported in the Finnish mass media.

The forgery idea was created by four persons one of whom was a professional in the printing industry. Offset negatives were prepared in Lahti, a middle sized town in southern Finland. The actual printing work was done in a printing house in the area of Northern Ostrobothnia.

The criminal activities were uncovered by tax authorities in the Provincial Inland Revenue of Vaasa. In September 1991 within an interval of just a few days, they received two account applications for refunds for unusually valuable lots of unused revenue stamps. Both applications stated their stamps were purchased for a deal which was later canceled. These applications raised a doubt in the mind of an official in Vaasa. The first application had already been approved and fully credited. However, the stamps attached to the second application were sent to a specialist for inspection. Setec Ltd., the printer of Finnish revenue stamps, immediately confirmed that all of the stamps were forgeries.

Much wider criminal activities showed up during the police investigation. The same group of forgers were prepared to print US \$100 notes as well as 1,000 mark Finnish notes. Revenue stamps were intended to be just the beginning. The plan was that the stamps would serve as a test in organizing a group of about 200 persons formed mainly for the distribution of the planned notes. It was their goal to distribute Finnish 1,000 mark notes at the Olympic Games in Barcelona, Spain, in 1992.

A large group of persons entangled in this crime received their sentences in the early 1990s. The main criminals received an average prison sentence of two years. Between the trials in the lower courts in 1992 and the Court of Appeal in 1994, part of the group was still able to continue their business by engaging in the great and widely known "dollar forgery case."

Addition to forgery collections

This 1991 revenue forgery case is now passed the statute of limitations. Twelve years had to pass before the first examples

came to light and were made available to collectors. These stamps probably have a status similar to that of postage stamp forgeries. They belong in specialized revenue stamp collections as well as in collections of Finnish stamp forgeries.

It is easy to imagine that it was a highly tempting idea to forge these stamps in light of their high face values. The highest face value of the 1982 issue, the 5,000 mark, was five times the value of the highest value banknote in use, the 1,000 mark. The stamps were much smaller in size with simpler design and security characteristics. While money is handled generally on a daily basis, just a few users or officials would have any contact with revenue stamps. Thus theoretically there would be few opportunities for anyone to detect the forged stamps. But greed spoiled the idea.

A complete collection of Finnish revenue forgeries is, unfortunately, impossible. Just one other forgery case is known, that being in 1982. At that time, the highest denominations of the 1963 issue, those from 250 mark upwards, were replaced by the 1982 issue. At that time the green 100 mark denomination was replaced with one in yellow. The 1982 forgeries are not recorded in collectors' hands. The vast archives of the Central Criminal Police might be more complete for that case as well.

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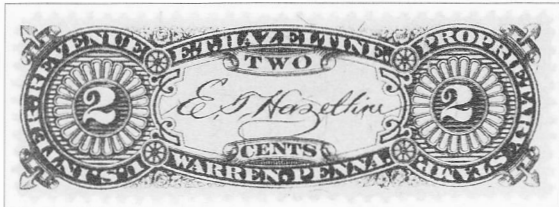
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Piso cough syrup

by Scott Troutman, ARA

While researching cancels on the 1914–1916 black proprietary stamps, I found some information on “The Piso Company” which I thought the readers would find interesting. Piso was a proprietary medicine company that made “cough syrup.” The cough syrup “Piso’s Cure for Consumption” went into manufacture in 1874 by the E. T. Hazeltine Company of Warren, Pennsylvania (Griffenhagen, 1969). This product had been trademarked in 1865, so a smaller company may have made it before that or developed the formulation. In 1878, Hazeltine introduced “Piso’s Throat and Chest Salve.”

These products were taxed under both the



E. T. Hazeltine’s Civil War private die stamps were all of this design. The engraved facsimile label was used from 1883 to 1894 when the firm changed its name.

Civil War and the 1898 proprietary revenue laws. Hazeltine created their own proprietary stamps. The Civil War stamps were issued under E. T. Hazeltine and are known used during the following time periods.

RS101d	1¢ black	1878–1883
RS102b	2¢ blue	1873–1876
RS103a,b,d	4¢ black	1870–1883

Under the 1898 laws they issued both their own private die, RS303 a 5/8¢ blue stamp with “Piso Company” name and also overprinted RB23 5/8¢ revenues with “The Piso Company.”

The product was also taxed under the

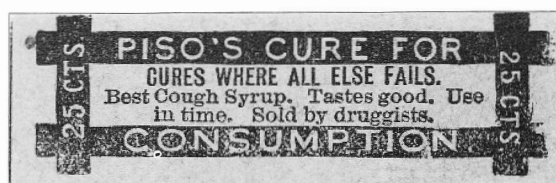
1914–1916 laws as a mouth-wash/cough medicine and I believe they used a mimeographed precancel “T. P. C. Inc.” on the black proprietary stamps. RB45 1/4¢ stamps are known with these cancels from February 1915 through March 1916.

But let me get back to their key product, the so-called “Piso’s Cure for the Consumption” The name “Piso” is a Spanish word meaning floor, as in “drink this and you will be on the floor.” This hidden joke was something of which founder Ezra Hazeltine would have been well aware (Garrett, 2003). The reason is that the ingredients included “cannabis indica, chloroform, morphine sulfate and other valuable ingredients.” Oh yeah! Marijuana, chloroform and morphine, that will put you on the floor. Of all the quack remedies known, Piso’s product is the only drinkable remedy that used marijuana according to “The Great American Fraud” by Sam Adams (Adams, 1905).

Many used tincture of cannabis, especially in salves.

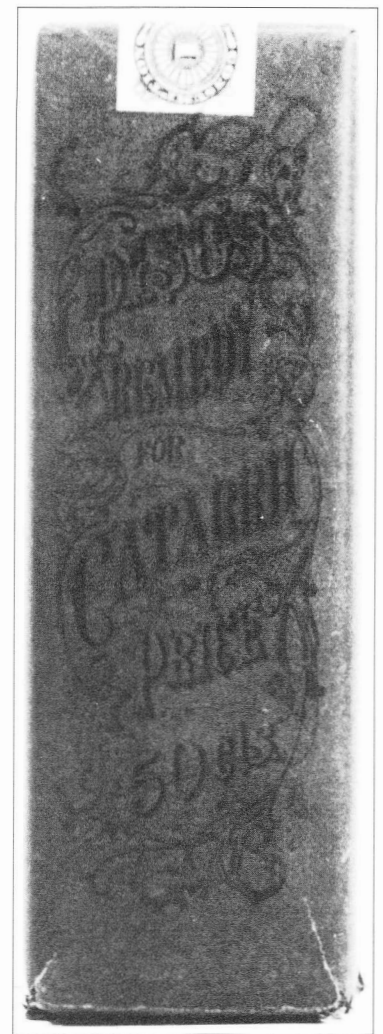
By chance in college I knew people who brewed beer from marijuana. The beer, often referred to as “Kiss of Death,” was a dark black liquid and a single bottle would give the average person a delirious buzz they would never forget and they usually spent the night on the floor out cold. It never left a hangover.

When the 1906 Pure Food and Drug Act



A package of Piso’s Remedy for Catarrh with a typographed Cure for Consumption facsimile label placing this just before 1898.

1899 newspaper ad.





Above: Facsimile labels used 1894 to 1898; left engraved with printer's imprint, right typographed. Right: Piso private die stamp first delivered in fiscal year 1899. Below: Lithographed facsimile labels used after the Spanish-American War tax period; left label reads "Piso's Cure" while the right label reads "Piso's Remedy."



1914 black proprietary with Piso Company printed cancel.

went into effect, the food and drug people quickly took a dim view of the product's claim as a cure for consumption or tuberculosis. Clearly it wasn't. The company was quickly pressured into changing the name to "Piso's Cure" and later to "Piso's Remedy." They appear to have dropped the morphine at this point.

Having switched their advertising to claiming the "Cure" or "Remedy" was a cough syrup, there was little else the Food and Drug Administration could do with them. Lord knows it made a cough feel better. It wasn't until 1937 and the passage of Marihuana Tax Act of 1937 that Piso dropped the use of cannabis.

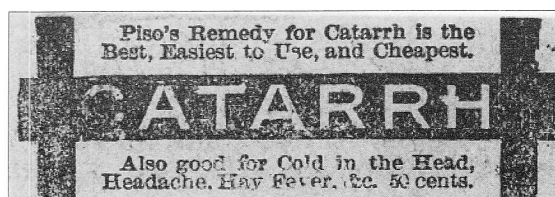
This law, enacted at the height of the great depression, placed a \$1 per ounce tax on all medical marijuana, thus making it financially impossible to use it in cough syrup.

Amazingly the adaptable folks at Piso just changed the formula and kept on making it. Apparently without the marijuana kick it just wasn't the same and sales faded.

I once owned a bottle of Piso's Cure for Consumption with the 1898 stamps still on the box. It was a green nasty looking stuff that would have looked more at home in a potions class from a Harry Potter novel than in a medicine cabinet.

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Modern facsimile revenue stamped paper

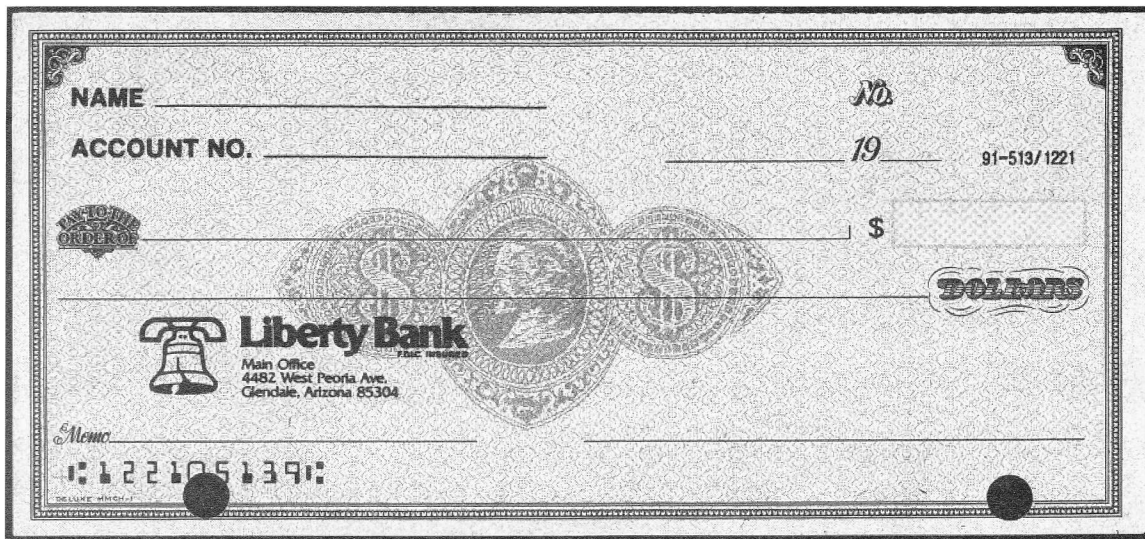


Figure 1.
This is the check from Liberty Bank of Glendale, Arizona.

by John Semeniuk, ARA

The subject of modern facsimile revenue stamped paper was explored briefly in a short article which discussed two withdrawal slips of EastBank in New York City (Semeniuk, 2002). In that article the question was raised about whether the particular facsimile imprint found on the two slips has appeared anywhere else.

That question can now be answered in the affirmative thanks to the confirmation of six additional items. Five of these items (four personal checks and one withdrawal slip)

were brought to my attention by fellow ARA member Roger Patterson, whose generous assistance in this regard is gratefully acknowledged here.

The checks are all of the same basic design (Figure 1) and size (70 x 153 mm). They are all essentially of the same light blue color. They were all printed by Deluxe and are all coded MMCH-1 (the "CH" element of the code clearly standing for "check").

The four banks represented by these checks are: 1. Liberty Bank of Glendale, Arizona; 2. Union Federal Savings Bank of In-

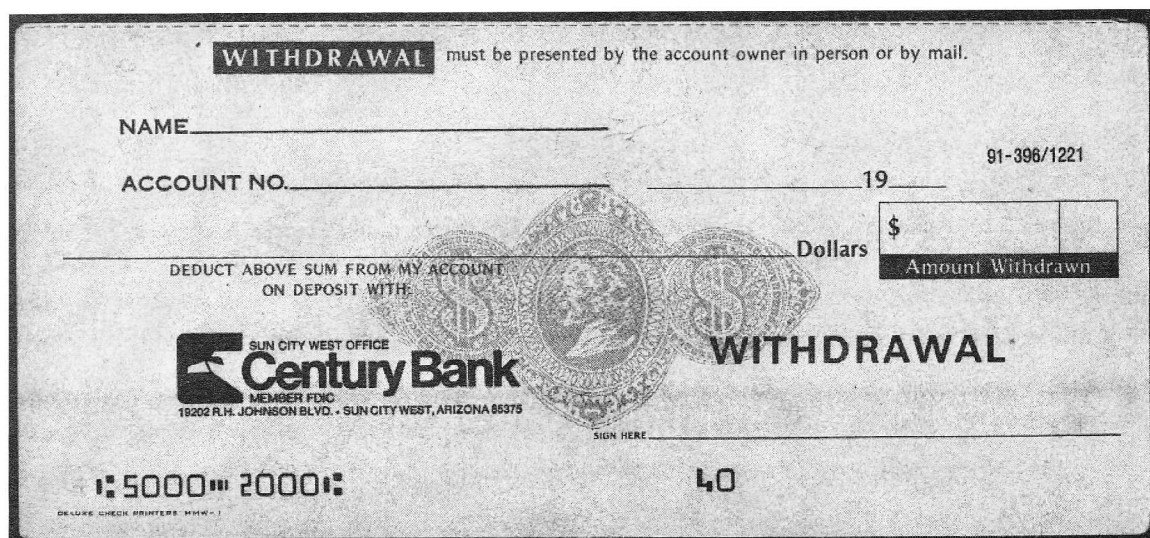


Figure 2.
This is the withdrawal slip from Century Bank of Sun City West, Arizona.

Figure 3.
This withdrawal slip from The Bank of East Asia, Limited, is in triplicate form.

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

NAME _____

ACCOUNT NO. _____


1-1094/260

_____ 19 _____

Dollars \$ _____

Amount Withdrawn

DEDUCT ABOVE SUM FROM MY ACCOUNT ON DEPOSIT WITH:

 東亞銀行
THE BANK OF EAST ASIA, LIMITED
202 Canal Street
New York, N.Y. 10013

WITHDRAWAL

SIGN HERE _____

⑆026010948⑆

© DELUXE MMW-1
NO CARBON REQUIRED
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN

dianapolis, Indiana; 3. Security State Bank of Bemidji, Minnesota; and 4. The Chase Manhattan Bank (USA), N.A., of Wilmington, Delaware.

The facsimile revenue stamp imprint on these checks is the same one found on the two withdrawal slips of EastBank. There are slight color variations, from a light blue on the checks to a light bluish-gray on the slips. And the image itself is somewhat larger (69 x 37 mm) on the checks than on the withdrawal slips (63 x 33 mm).

The withdrawal slip (Figure 2) brought to my attention by Mr. Patterson is from the Century Bank of Sun City West, Arizona. It too was printed by Deluxe Check Printers and is coded MMW-1 (the "W" element of the

code apparently standing for "withdrawal slip").

In design, this withdrawal slip is essentially a hybrid version of the two EastBank slips illustrated in the article from 2000, incorporating elements of both in an individualized format.

In addition to the above five items, the following two withdrawal slips can also be added to the roster of verified items.

The first is a withdrawal slip from The Bank of East Asia, Limited, of New York City (Figure 3). This slip is coded MHMW-1 and is of the twentieth century variety (i.e., with a dateline reading "19_"). Like the other slips and checks, it too was printed by Deluxe.

A feature which makes this particular slip

Figure 4.
This is the variety slip from EastBank. Note the position of the bank name and logo.

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

NAME _____

ACCOUNT NO. _____


DATE _____

1-146/260

Dollars \$ _____

Amount Withdrawn

DEDUCT ABOVE SUM FROM MY ACCOUNT ON DEPOSIT WITH:

 **EASTBANK**
235 CANAL STREET
NEW YORK, NY 10013

WITHDRAWAL

SIGN HERE _____

⑆026001465⑆

53

6-352957501

WITHDRAWAL must be presented by the account owner in person or by mail. B-451076S01
N 63036E

NAME _____

ACCOUNT NO. _____ DATE _____ 1-146/260

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

EASTBANK
235 CANAL STREET
NEW YORK, NY 10013

WITHDRAWAL

SIGN HERE _____ 53

Amount Withdrawn

Figure 5.
Compare the
position of the
bank name
and logo on
this slip with
the position of
the same
elements on
the slip in
Figure 4.

triply interesting is the fact that it is a triplique form, with carbonless pink and yellow inner copies. The facsimile revenue stamp imprint appears on all three copies.

The final item under discussion in this update may be said to be a variety (Figure 4) of the new millennium withdrawal slip from EastBank (Figure 5) discussed in the article from 2000.

Generally speaking, it is identical except for a pronounced rightward shift of the overprint with the bank name and logo, so that it now overlaps the facsimile revenue stamp imprint. That this may simply be a printing error is excluded by the different code design-

nation found in the upper right-hand corner of the slip.

One conclusion which may be drawn on the basis of these newly reported items is that the motif in question constitutes a stock design used by the printer (Deluxe) for at least some of its financial forms. The prospect thus exists that many more items of this nature may have been issued by various banks around the country.

Reference

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German tobacco taxpaid revenue catalog

by James W. Busse, ARA

As many of you are probably aware, Martin Erler wrote and published many catalogs on the revenue stamps of Germany, totaling approximately 50 volumes and two linear feet of shelf space. One of the very few areas not published by Martin, is the tobacco tax paid of Germany.

I am now in the process of filling this void. Starting with material and notes of Mr. Erler, I have begun to compile a catalog of the tobacco tax paid. The catalog will comprise at least the following categories of tax stamps: cigarettes, cigarette tobacco, cigarette paper, cigars, pipe tobacco, snuff, and chewing tobacco. I may or may not include also some non-tobacco tax paid, such as coffee, tea, sparkling wine, and airport use fee.

I am asking for the assistance of all the members of the ARA. In order to make the catalog as complete and comprehensive as possible, I would appreciate receiving from any member who has any of this material, to send me descriptions, scans, or photocopies of the material. It makes no difference if you have only one or two pieces. They might be values that are missing in my compilation.

If anyone wishes to help, please forward your information to: James W. Busse, Box 2428, Elk Grove, CA 95759-2428, U.S.A. E-mail <Jimb1997@aol.com>.



The American Revenue Association

President's Letter

I would like to wish all of you a very Happy and Prosperous New Year and hope that you find that special stamp or document this year. 2004 promises to be very exciting.

2004 Dues Notices

These are being mailed as I write this letter. As they are going out late, please be prompt in making payment. It makes the task of our secretary, Georgette Cornio, much easier.

National Postal Museum Proposed Stamp Sale

In a press release dated Jan. 6, 2004, the Smithsonian's National Postal Museum announced that they will sell some of the revenue stamps transferred to them by the Internal Revenue Service between 1954 and 1977. The holding comprises approximately 7.8 million stamps of which there are nearly 1,900 distinct revenue stamp varieties. In many cases, there are up to 50,000 copies of a stamp.

In the transfer to the Smithsonian, the IRS stated that the National Postal Museum utilize the revenue stamps for its collection and for such exchange purposes as it may deem proper and that any surplus copies may be destroyed. Proceeds gained from the sale of the revenue stamps are to be used to add to the National Postal Museum collection.

The current proposed sale of the stamps is to take place in three phases. The first phase, scheduled for 2004, will comprise 51 different stamp varieties considered to be of "higher value." Twenty-seven of these are known to exist in private hands and will be offered in quantities ranging from six to 50 copies of each. The most valuable stamp on this list is the 1 7/10¢ Wine stamp, Scott #RE182D, of which there is only one recorded used example. The press release of January 6 initially proposed that six mint copies be sold. With no explanation as of January 10, I note that the Smithsonian has reduced the number of copies to be offered to three.

The other 24 stamps to be offered are items said to not exist in private hands. These will be offered in quantities ranging from ten to 500 copies of each. This includes

10 wine stamps that are footnoted in the Scott Catalogue as having been delivered to the Internal Revenue Service but are not known in private hands. The 67¢ wine stamp, Scott #RE192, was initially proposed for sale and was in the section of the items not listed in the 2004 Scott Specialized. As of January 10, it has disappeared from all the lists. I assume that this is the 6 7/10¢ wine stamp of which they have 50,000 copies.

The other thirteen stamps to be offered are the Marihuana Transfer Tax of 1937 issues. These are overprints on the 1917 and 1954 Documentary issues. Some of these items are imperforate and with specimen overprints, items that are not normally released from government files. Interestingly, the one dollar stamps from both the 1917 and 1954 issues with the marihuana overprint do exist in private hands. I am aware of two used examples of the of the 1917 stamp and have seen a photocopy of a document that has twenty examples. Also, a block of four of the 1954 issue was illustrated in color on the front cover of the American Philatelist a few years ago.

Furthermore, in the 1980s, about forty of the marihuana stamps were illegally removed from the Smithsonian. To the best of my knowledge only three of these were recovered, so once these are sold it will be difficult to distinguish between those that are legal to own and those that were stolen.

The second sale of approximately 123 varieties is scheduled for 2005. The third sale will begin in 2006. Details are not available at this time.

Goals of the deaccession are also stated in the fact sheet. Two of them are to sell an appropriate number of duplicate stamps and to not adversely affect the marketplace. I would like to know how they arrived at the quantities of each stamp to sell as it appears to be arbitrary. There is no question that the market value of some stamps will be impacted. Personally, I find the sale to be both exciting and disgusting. New material on the market is always exciting; destroying the remainders of the material is philatelic vandalism.

Another goal of deaccession is to donate some of the stamps to other museums and non-profit philatelic organizations. They state that this material is never to be sold, but one way or another much of this material ultimately finds its way into the marketplace. This is an area of concern, especially if they give away some of the rare stamps in which they are selling only a small number of copies.

Interestingly, one goal of deaccession that I would expect to find is nowhere to be found. I would think that maximizing the total dollars achieved in the sales is important, but it seems to have been lost or not even addressed. Obviously, selling more stamps will achieve higher sales figures.

Personally, I would prefer to see the entire archive sold. Some, especially those who may own items that are being sold, of which I am one, may disagree. However, I think the opportunity to expand the philatelic marketplace and revenue stamp collecting with a holding such as this is unlimited. Unfortunately, it seems as though that opportunity

is on a fast train to the incinerator.

Details on how the material will be sold have not been released at this time. The press release, fact sheet and additional information can be found at: <<http://www.postal.museum.si.edu/revenuestamps/>>. Given the changes in the press release between January 6 and January 10 that have been noted above, you will want to visit that site often and read carefully to get the latest information.

I am certain that we will be visiting this topic many times in the next year or so. It promises to bring a lot of excitement to revenue stamps.

2004 Annual Convention

We will meet in conjunction with the Philadelphia National Stamp Exhibition on Oct. 1-3 at the Valley Forge Convention Center, King of Prussia, Pennsylvania. Please make your plans to attend and/or exhibit now. It will be a great show.

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.

BAILEY, HAROLD 6820. 1646 McPherson St, North Bend OR 97459-3518. Canada-Federal, US-Scott Listed.

DAUGHERTY, RICHARD 6822. US-1,2,3 Issues, US-1898, US-Documentary, US-Future Delivery, US-Literature, US-Playing Cards, US-Proprietary, US-Stock Transfer.

DEPASQUALE, JOSEPH M 6826. 120 Darren Dr, Brockton MA 02301. Proposed by Eric Jackson. 1563 US-Non-Scott Listed, US-Scott Listed.

JACKS, T R 6823. 202 E Broadway, Danville IN 46122. Proposed by Eric Scott 2896. United States.

KNAPP, JOHN J 6828. 1362 Deverly Dr, Lakeland FL 33801-0302. Proposed by Martin Richardson 1507. United States, US-Special Tax Stamps, US-State, US-State Fish & Game, US-Taxpays.

MANCHESTER, MILES B 6827.

NOLL, ROBERT E 6825. 1608 Pot Spring Rd,

Lutherville MD 21093. Proposed by Martin Richardson 1507. US-Beer, US-Cinderellas, US-Revenue Stamped Paper, US-Scott Listed, US-Special Tax Stamps.

ROWAN, MURIEL 6821. 17160 Kinzie St, Northridge CA 91325-1939. US-Private Die Match, US-Private Die Medicine, US-Scott Listed.

SCHWEZ, VICTOR 6824. 10519 Casanes Ave, Downey CA 90241. Proposed by Roger Forsyth 5485. Cinderellas, Local Posts, US-Revenue Stamped Paper, Worldwide.

Deceased

2512 KISNER, JACOB

4751 POLAKOFF, PEDRO P III

Resigned

5493 FLETCHER, DR WILLIAM P

5676 GRAETER, RAYMOND G

5586 TAYLOR, JOHN L

Address changes

BRANDT, JOHN L 1091. 604 804 3rd Ave SW, Calgary, AB T2P 0G9 Canada.

GREENBERG, KEN 4949. I/C of Collector's Gallery (dealer), PO Box 630323, Simi Valley CA 93063-0323.

LENOX, NESTOR 6810. HC-5 BOX 50271, Aguadilla PR 00603.

LIDDLE, JEFF 5731. 18526 Culross Cir, Eagle River AK 99577-8605.

MARSHALL, ARTHUR R JR 4882. 2930 SW West Point Ave, Portland OR 97225-3377.

MEHMOOD, MAZHER 5739. 127 Bahadurabad Housing Society, St #11, Karachi 74800 Paki-

stan.

ROBU, VALENTIN 5660. Str Prof Ciortea 1, BL H, SC2, AP 18, 400317 Cluj-Napoca, Romania.

TROUTMAN, SCOTT 3995. 5111 W Chestnut Ave, Altoona PA 16601-1139.

TSAGATAKIS, ANDREAS 5797. 20 Rue Elisee Reclus, Saint Etienne F-42000 France.

New York Chapter September meeting

The highlight of the September meeting of the New York City area chapter was an engraved, perforated, canceled counterfeit \$3 Manifest that was brought by Brian Bleckwenn. This is apparently the only known perforated and canceled copy of this counterfeit and only the third example known in any form. It bears a November 10, 1869, cancel of the "General Transatlantic Co." which appears to be genuine. The Boston Revenue Book (pp. 30-32) mentions this counterfeit and gives interesting leads to further investigations about this stamp. The book notes (p. 32) that a story appeared in the *New York Tribune* of November 5, 1869, reporting the arrest of a fellow named Pearce who had the plate for "a counterfeit \$3 revenue stamp." No further details are given in the book but it would be interesting to follow up in later issues of the *Tribune* and other New York papers to see if more philatelic details on this case were given. In regards the stamp itself, it appears to be an excellent counterfeit when viewed with the naked eye. Under a glass, however, the differences between the fake and the real stamps are obvious. The engraving on the real stamp consists of patterns of short lines, especially obvious in Washington's face. On the fake,

the design consists of hundreds of tiny irregular dots.

Alan Hicks, who is working on a book on the pre-special tax stamp Civil War license forms brought several items. First was an 1868 license showing a territorial usage. Specifically, it was from Utah and was a \$10 license for a "manufacturer." Alan also showed a stunning 1891 "Licence for Sugar Producer" from Louisiana, beautifully engraved in black. Finally, he also showed an 1814 receipt from Rockingham County, New Hampshire for a \$1 tax on a "two wheel carriage." This was a federal, not a state tax.

For my own contribution, I brought a dozen Indonesian immigration documents from the early 1960s, all with large (26 x 63 mm) "imigrasi retribusi" revenues affixed. Some of the documents in the group were unusual in showing usages of multiple copies or different denominations on the same document. I have yet to figure out the rate structure that determined the tax rate for a particular document.

The New York Chapter of the ARA meets at 7:30 p.m. the first Thursday of each month at the Collectors' Club, 22 East 35th St., New York City.

Terence Hines

U. S. Sales Circuit notes

I recently reviewed the last nine years that I have served as the manager of the ARA United States sales circuit program, and share with you some interesting points.

Over 400 circuits have been formed during my tenure. Nearly 40% of the net value contained in these circuits was sold, representing material with a six figure dollar amount that changed hands. This is clear evidence that the sales circuits are an excellent venue

for disposing of your unwanted material.

If you have not used the circuits, you are missing out. Why not join the other 50 members who have successfully sold their duplicates? I will see to it that your material circulates amongst thirty or so fellow members who expressly desire to see it. As a plus, the ARA garners financial support by way of the 15% commission which pays for the circuit program expenses, and adds to the gen-

eral fund to boot.

I have mailed a complimentary sales book to every member. Additional books are 50 cents each. Specify which format you prefer: 1, 4, 6, 9 or 12 spaces per page. An 8 1/2 x 11 inch book for oversized material is also available at the same price.

Over 300 ARA members have received circuits. Are you on this list? If not, complete the request form on the inside mailer cover and send it to me; I will make sure that you get on the next circuit formed.

If you have already requested circuits, but haven't received one in a while, this may be due to one of three things. First, there is insufficient material in your collecting interest category to form many circuits. Second, you asked me to hold off sending you circuits for various reasons, and forgot to let me know that you once again want to receive them. Or third, you were dropped from the list for a rule violation.

There have been a few members who habitually retained circuits longer than the seven days allotted, and who failed to pay the requisite late fees. They have been dropped from the roles. A surprising number fail to use the required individualized rubber stamp

to denote their purchases. I send a reminder to these folks giving them an opportunity to acquire their rubber stamp to avoid dropping them too.

If in doubt as to your status, drop me a line (my mailing and e-mail addresses are listed on the masthead page) and I will be happy to verify your standing. While you are at it, let me know if your collecting interests have changed since you first requested circuits. I will update your category want list accordingly.

Please remember to notify me of any extended absences so that a circuit does not languish in your mailbox for weeks on end. Neglecting to do this will result in the assessment of late fees.

Some members have individually listed the stamps purchased from each sales book. This is more than I need. The report sheet calls only for the total number selected from each book. You should include your report sheet with the circuit books if you are the last on the circuit; no need to mail it separately.

Feel free to contact me any time you have questions regarding the circuits. I am here to serve you.

Paul Weidhaas, Circuit Manager

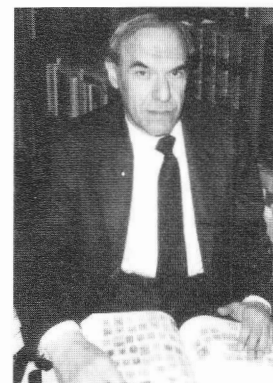
Jacob Kisner, professional philatelist, writer and historian, and frequent contributor to the philatelic press, died in New York City on Monday, November 17 at the age of 77. He had been a member of the ARA since 1977.

The son of Russian Jewish immigrants, Kisner became fascinated with stamps as a child after receiving them in the mail from his Ukrainian grandmother. His repugnance for wartime atrocities, anti-semitism and abuse of those with disabilities led to a special interest in Finnish and Israeli stamps, as well as activism for peace and civil rights through his lifetime writing career. Kisner was a member of numerous philatelic societies, including the American Philatelic Society, American Revenue Association, Scandinavian Collectors Club, Society of Israel Philatelists, Trans-Mississippi Philatelic Society and the Perfins Club.

Born in Chelsea, Massachusetts, Kisner began his career in journalism, working as

writer and editor for the *Boston American*, *Boston Globe* and *Jewish Advocate* (Boston). A poet and playwright, in 1956 he was chosen to participate in the NBC Comedy Writers Development Project, writing scripts for the Sid Caesar show. In the 1960s, he began to turn his attention more fully to poetry, compiling several volumes of work, contributing to literary journals and anthologies, and founding and leading several poetry societies and events. His work won numerous awards, including a World Peace Award from the Kentucky State Poetry Society and Special Commendation from the Southern Christian Leadership Conference for a poem commemorating the death of Martin Luther King, Jr.

Condolences may be sent to his wife, Gladys Kisner, 254 Park Avenue South, PHF, New York City, NY 10010.



Jacob Kisner, philatelist and writer



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ERIC JACKSON

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610-926-6200 • FAX 610-926-0120 • e-mail eric@revenueer.com

MAIL & INTERNET AUCTION #178

CLOSING DATE: March 16, 2004 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 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 R1a vertical pair, VF		57	RM260b die 1, 1A, clear strike on an 1801 promissory note, VF	15.00
2	crease in bottom stamp PHOTO	150.00	68	RM275b clear strike on a General Post Office, Washington City, inland exchange. 1815. Signed by Seth Pease, Asst. and prominent surveyor. F sealed split along one fold	15.00
3	R5a block of four, F PHOTO	150.00	69	Revenue Stamped Paper RN-A9 New York, N.Y. James K. Place & Co. receipt. 1865. F creases, light soiling	1250.00
4	R11b F-VF short perf PHOTO	240.00	70	RN-B10 New York, N.Y. Fourth Nat. Bank, C. S. Sloane & Co. check. 1866. VF	22.50
5	R17c F short perf	150.00	71	RN-B13 New York, N.Y. American Exchange Nat. Bank, W. A. Ransom, check. 1866. VF	40.00
6	R19c on an American Telegraph Co. telegram. 1864. F small faults	--	72	RN-B24 Burlington, Vt. Merchants Nat. Bank certificate of deposit. 1868. Stamp printed at center. VF	90.00
7	R27a horizontal pair, VF	37.50	73	RN-K8 Philadelphia, Pa. Western Nat. Bank, J. H. Siddall & Son check. 1875. VF	350.00
8	R27a block of six, F-VF several creases, tiny tear and scissor cut at bottom between stamps	147.50	74	RN-M3 New York, N.Y. Bowery Nat. Bank check. 1876. VF	475.00
9	R27b vertical pair, F crease in top stamp	26.00	75	RN-Q1 New York, N.Y. Citizens' Insurance Co. certificate of insurance. 1872. VF some splitting along folds	150.00
10	R34c tied by embossed cancel to a Philadelphia, Pa., Hotel, Inn or Tavern. 1863. F-VF	--	76	RN-T3 Boston, Mass. Boston & Worcester Rail-road Corp. stock certificate. 1866. F-VF	100.00
11	R36c tied by blue h/s to a Delaware Mutual Safety Insurance Co. policy on the Brig Herald. 1869. VF	--	77	Private Die Match Stamps R02b F PHOTO	80.00
12	R44c tied by blue h/s to a Lehigh Coal & Navigation Co. stock certificate. 1871. VF	--	78	RO19b VF light creases, thin spots PHOTO	100.00
13	R47c tied by black h/s to a Lehigh Coal & Navigation Co. stock certificate. 1864. VF	--	79	RO34a F small thin PHOTO	125.00
14	R50c tied by black h/s to a Chicago, Burlington and Quincy Railroad Co. stock certificate. 1866. F-VF	--	80	RO37b F-VF light creases PHOTO	125.00
15	R59a horizontal strip of three, VF vertical crease, tiny cut	77.00	81	RO53 VF light creases	135.00
16	R65a black h/s, F-VF PHOTO	450.00	82	RO54h VF light creases	45.00
17	R66a on a Guardians bond, Garland, Penobscot Co., Me. 1863. F-VF	--	83	RO72d VF thin PHOTO	70.00
18	R68a black h/s, F-VF	80.00	84	RO85b F-VF short perf, tone spots PHOTO	90.00
19	R81a F-VF tiny tear	160.00	85	RO96b F filled thin	100.00
20	R86a horizontal pair, close at top, o/w F-VF small cut and tear PHOTO	300.00	86	RO100b F filled thins PHOTO	110.00
21	R86c and R78c on a vellum deed, Phila., Pa. 1869. VF	40.00+	87	RO102a black h/s, F-VF small faults PHOTO	140.00
22	R95c and R89c, R24c on an indenture for property in Perry County, Pa. 1870. F-VF	38.50+	88	RO111a F PHOTO	85.00
23	R98a on a vellum deed, Philadelphia, Pa. 1864. VF	140.00+	89	RO113e F short perf PHOTO	175.00
24	Second Issue Revenue Stamps R126 F-VF thin spot PH	250.00	90	RO126c VF	60.00
25	Documentary R159 mint, F PHOTO	450.00	91	RO126d VF	37.50
26	R177 used, F-VF thin spot	125.00	92	RO137a F-VF filled thins	75.00
27	R183 mint, F-VF thin spot PHOTO	175.00	93	RO139b F thin, small margin nick PHOTO	1500.00
28	R290 sensitive ink, mint, F-VF	24.00	94	RO143a F light crease	50.00
29	R302 sensitive ink, used, F	87.50	95	RO144d F	40.00
30	Beer REA51 (46B) F creased	95.00	96	RO147a VF light creases	85.00
31	REA153 (191A) F creases, small abrasion PHOTO	450.00	97	RO159b F PHOTO	75.00
32	REA177a (197) large punch hole, VF	7.50	98	RO167b F	50.00
33	REA178a (198) large punch hole, VF	10.00	99	RO179d F	50.00
34	REA178Ab (199) large punch hole, VF	4.50	100	RO181b F-VF	45.00
35	REA188a (214) large punch hole, VF	10.00	101	Private Die Medicine Stamps RS36d F	75.00
36	REA190a (216) large punch hole, VF	15.00	102	RS37b VF couple filled thins	37.50
37	REA191a (217) large punch hole, VF	22.50	103	RS38b F-VF	65.00
38	REA192a (218) large punch hole, VF	12.50	104	RS53b F PHOTO	90.00
39	REA193a (219) large punch hole, VF	15.00	105	RS56d F PHOTO	140.00
40	REA194a (220) large punch hole, VF	12.50	106	RS67d F small filled thin PHOTO	100.00
41	REA195a (221) large punch hole, VF	27.50	107	RS68d F small thin and rounded corner PHOTO	240.00
42	REA197a (223) large punch hole, VF	10.00	108	RS70b F thin spot PHOTO	125.00
43	REA198a (224) large punch hole, VF PHOTO	60.00	109	RS73b F few short perfs PHOTO	200.00
44	Playing Cards RF5 variety, 1917 and 1918 h/s surcharges, F-VF PHOTO	600.00	110	RS79b F	85.00
45	RF9c violet surcharge, two examples on a Military Fortune Tellers box, F-VF stamps are heavily creased	23.00+	111	RS99a F-VF couple small sealed tears PHOTO	325.00
46	RF18 carmine surcharge, F-VF usual crease	62.50	112	RS99b F-VF pulled perf PHOTO	65.00
47	RG39 mint, VF	25.00	113	RS100b F-VF PHOTO	225.00
48	RG72 used, staple holes, VF	97.50	114	RS112a F small thin, stain and rounded corner PHOTO	400.00
49	RG77 used, F-VF PHOTO	250.00	115	RS117d F creases	40.00
50	RG120 used, F-VF	21.00	116	RS128d F-VF filled thin, pulled perf PHOTO	200.00
51	RG125 used, F-VF	35.00	117	RS138c F small stain on back	50.00
52	Consular Service Fee RK1 F-VF small thin	70.00	118	RS154d VF	27.50
53	RK11 embossed cancel, F-VF few nibbed perfs PHOTO	100.00	119	RS165b F PHOTO	190.00
54	RK13 embossed cancel, F-VF corner crease PHOTO	175.00	120	RS174b F couple filled thins PHOTO	110.00
55	RK15 F light crease PHOTO	140.00	121	RS178a F filled thin PHOTO	225.00
56	RK23 F PHOTO	110.00	122	RS184d VF light soiling	27.50
57	RK25 F PHOTO	85.00	123	RS223b F PHOTO	110.00
58	RK27 F-VF	30.00	124	RS225b F	50.00
59	RK28 s/e at right, VF	70.00	125	RS230c F light crease PHOTO	110.00
60	RK32 F-VF	85.00	126	RS250d red S.R.V.D. p/c, F-VF large thin	75.00
61	Embossed Revenue Stamped Paper RM46 sharp strike on an 1800 promissory note, Norwich, Ct., ms. on stamp, VF	125.00	127	RS255d F-VF thin spot PHOTO	80.00
62	RM111 sharp strike on a 1799 Charlestown, Mass., promissory note, fold affects stamp, F-VF small faults	50.00	128	RS264Ad VF small repaired tear, tiny faults PHOTO	350.00
63	RM163 sharp strike on an 1800 promissory note, light foxing, F-VF	50.00	129	RS266a F small thin	50.00
64	RM177 sharp strike on a 1799 promissory note, fold affects stamp, VF	27.50	130	RS270b F	75.00
65	RM181 sharp strike on a 1799 promissory note, ms. affects stamp, VF	75.00	131	RS277a F thin PHOTO	175.00
66	RM188 sharp strike on a 1799 South Kingston promissory note, VF	35.00	132	Private Die Perfume Stamps RT10c VF light creases PH	325.00
	RM240 bluish paper, clear strike on a 1799 inland bill of		133	Motor Vehicle Use Tax RV5 mint, VF	19.00
			134	RV10 mint, F-VF	40.00
			135	RV19 mint, F-VF	50.00
			136	RV20 mint, F-VF	62.50
			137	RV24 mint, F-VF PHOTO	87.50
			138	RV36 mint, F-VF	40.00
			139	RV40 mint, VF	27.50
			140	RV41 mint, VF	24.00
			141	Distilled Spirits Excise Tax RX3 punch cancel, VF	17.50

142	RX4 punch cancel, VF	15.00
143	RX6 punch cancel, VF	7.25
144	RX8 punch cancel, VF	15.00
145	RX11 punch cancel, VF	9.25
146	RX12 punch cancel, VF	5.00
147	RX14 punch cancel, VF	21.00
148	RX15 punch cancel, VF	10.00
149	RX17 punch cancel, VF	40.00
150	RX19 punch cancel, VF	15.00
151	RX20 punch cancel, VF	16.00
152	RX21 punch cancel, VF	22.50
153	RX25 punch cancel, VF	75.00
154	RX28 punch cancel, VF	40.00
155	RX29 punch cancel, VF	4.00
156	RX30 punch cancel, VF	15.00
157	RX31 punch cancel, VF	12.00
158	RX33 punch cancel, VF	22.50
159	RX34 punch cancel, VF	25.00
160	RX36 punch cancel, VF	10.00
161	RX37 punch cancel, VF	25.00
162	RX39 punch cancel, VF	7.00
163	RX40 punch cancel, VF	30.00
164	RX41 punch cancel, VF	6.00
165	RX43 punch cancel, VF	70.00
166	RX45 punch cancel, VF	50.00
167	RX46 punch cancel, VF	80.00
168	Rectification Tax RZ1 sheet of ten, mint, VF	75.00
169	RZ8 punch cancel, VF	9.00
170	RZ14 punch cancel, VF	7.50
171	RZ15 punch cancel, VF	7.00
172	RZ16 punch cancel, VF	15.00
173	Distilled Spirits for Export Series of 1940, 5c blue, used, VF punch hole at upper left	--
174	Series of 1940, 10c blue, used, VF	--
175	Distilled Spirits for Exportation Without Payment of Tax Series 1955, blue, used, VF	--
176	Wholesale Liquor Dealer's Stamp Series of 1950, used, F-VF small hole in center, thin	--
177	Special Tax Stamps Retail Dealer in Liquors (At large), 1949-50, VF small stain at lower left	--
178	First Issue Revenue Essays 59-A green & red, F-VF PHOTO	--
179	First Issue Revenue Proofs R16P4 VF	38.00
180	Third Issue Revenue Proofs R136P4 VF	15.00
181	Proprietary Proofs RB2P4 VF	12.00
182	RB4P4 VF	12.00
183	RB5P4 VF	12.00
184	RB6P4 VF	12.00
185	Private Die Medicine Proofs RS1P3 VF light crease	--
186	RS85P1 on india, 38x98mm, pencil numbers at bottom, F-VF thin at top PHOTO	250.00
187	RS250P3 VF light crease	100.00
188	Private Die Playing Cards Proofs RU6P1 on india, 36x41mm, VF thin PHOTO	500.00
189	Second Issue Trial Color Proofs R104TC5 block of four, VF	240.00
190	Proprietary Trial Color Proofs RB1TC5 orange & ultramarine on granite bond, VF light crease	60.00
191	Express Company Stamps & Labels WPCX-F4 mint, VF pinhole	35.00
192	Telegraph Stamps 10T3 unused, F-VF small thin PH	300.00
193	10T4 unused, F PHOTO	300.00
194	10T5 mint, F-VF PHOTO	140.00
195	12T2 mint, VF tiny corner nick PHOTO	160.00
196	15T41 mint, VF	20.00
197	15T02 mint, F-VF	40.00
198	15T014 mint, VF corner creases, thin spot PHOTO	700.00
199	15T018 mint, VF	25.00
200	15T028 mint, F	250.00

STATE REVENUES

Hubbard, Hines, Matesen & Wooton Numbers

201	Arizona Tobacco T11-12 both with SPECIMEN ovpt. & security punch, VF	--
202	Georgia Cigarettes C29-31 each with red SPECIMEN ovpt. & security punch, VF	--
203	Idaho Fishing License Validating Stamp 27 mint, VF	25.00
204	Indiana Intangibles Tax 1965 10c light green, mint, VF	--
205	Massachusetts Stock Transfer ST1-2, 4-8, 10 each with red SPECIMEN ovpt. & security punch, VF	--
206	Montana Punchboard PB9 used, VF PHOTO	--
207	Fort Peck, Montana Tribal Fishing License Stamps \$4.00 black on orange, mint, VF PHOTO	--
208	New Hampshire Liquor Seals LS6 blue SPECIMEN ovpt. & security punch, VF	--
209	New York Stock Transfer ST162 red SPECIMEN ovpt. & security punch, VF	--
210	ST167 red SPECIMEN ovpt. & security punch, VF	--
211	ST168 red SPECIMEN ovpt. & security punch, VF	--
212	ST169 blue SPECIMEN ovpt. & security punch, F-VF	--
213	ST170 red SPECIMEN ovpt. & security punch, VF	--
214	Processed Trout & Game 1 mint, VF	--
215	North Carolina Fishing Stamps 1-19 mint, VF	152.00
216	Common Fee Hunting & Fishing Stamps 1-21 mint, VF	147.00
217	22-42 mint, VF	147.00
218	South Carolina Business License Tax BL18 red SPECIMEN ovpt. & security punch, VF	--
219	BL66-70 each with red SPECIMEN ovpt. & security punch, VF	--
220	Texas Controlled Substances \$100,000 black on silver foil, marked VOID, mint, VF	--
221	Utah Cigarettes C30 sheet of 50, mint, VF	12.50
222	Liquor Seals LS6 blue SPECIMEN ovpt. & security punch, VF	--
223	Flaming Gorge Special Fishing Stamp 13 booklet pane of three, mint, VF	10.50
224	Lake Powell Special Fishing Stamps 21 booklet pane of three, mint, VF	10.50
225	Virginia Big Game Hunting Stamps 1 complete booklet containing one pane of 15, mint, VF	180.00
226	National Forests Stamps 1 complete booklet containing one pane of 15, mint, VF	180.00
227	U.S. Occupation of Veracruz, Mexico Cigars US60 mint, F-VF irregular margin at lower left PHOTO	12.50
228	Union Dues Stamps United Brewery Workmen of America membership book, 1909-18, contains 229 various stamps, F-VF	--

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Beer Stamp Album for sale. 125 pages on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$75.00 pre-paid. David Sohn, 725 Carlyle Court, Northbrook IL 60062. Phone 847-564-0692. *1736*

Buy/Sell/Trade: especially any plate #s, blocks (mint and used from R159 thru RZs), and strips of 4 (\$30 thru \$10,000 denominations). I look forward to hearing from you! <Swittig@mchsi.com> Stephen Wittig, Box 2742, Springfield MO 65801 *1737*

Rare M&M for sale: Green Eugene A. Jones &

Co. match essay, reduced, toned; only one in Joyce collection. \$275. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. *1738*

Wanted: Playing Card Stamps! I will buy or trade other Revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 West Sunridge Drive, Tuscon AZ 85737. *1739*

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Proof copy of articles will be supplied to authors before publication on request. Authors must allow ample lead time before publication of your article especially for long articles or if you wish to see proof copy before publication.

Advertisers or authors having any questions, please contact the Editor by mail, phone, FAX or e-mail. A style guide is available to authors that answers the most common questions and describes the styles and conventions used in *The American Revenuer*.

Publication schedule for 2004-5

Cover Date	Final copy & ad reservations must be received	Camera readies mailed to printer by editor
March-April '04	March 1, 2004	March 15, 2004
May-June	May 3	May 17
July-August	July 5	July 19
September-October	September 6	September 20
November-December	November 1	November 15
January-February '05	January 3, 2005	January 17, 2005
March-April	March 2	March 21
May-June	May 2	May 16
July-August	July 4	July 18
September-October	September 5	September 19
November-December	November 7	November 21

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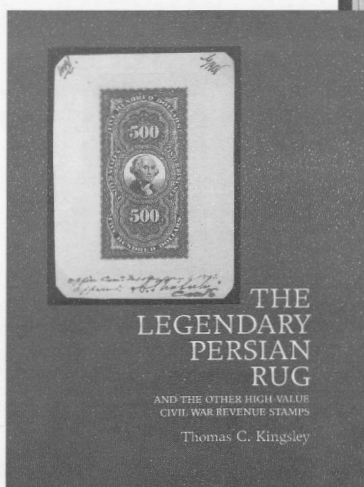
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