

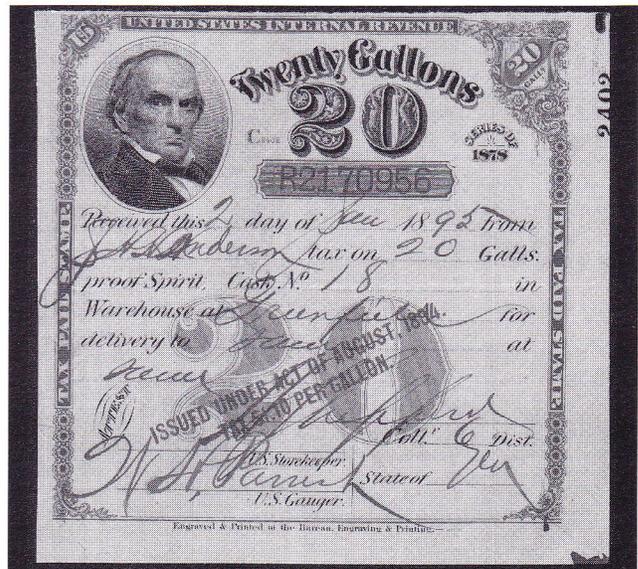


The American Revenuer

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Distilled Spirits provisional taxpaid stamp of 1894. A complete listing, inside, page 72.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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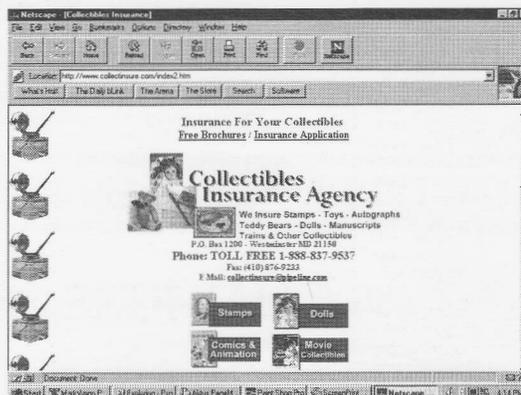
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U.S. REVENUES

FIRST ISSUE

- R1a o MC, incredible huge jumbo margins all around with part of the next stamp showing at R, sharp color, exceptionally fresh and quite scarce this nice, Superb Gem, Cv: 60.00, (Order # 92170) 275.00
- R2a o MC, Very Fine, strong color, tiny sissors cut in B.R. margin, well centered, scarce stamp, Cv: 1,200.00, (Order # 92429) 1,200.00, (Order # 92404) 450.00
- R2a o MC, tiny margin tear, dark color, Extremely Fine, scarce stamp, Cv: 1,200.00, (Order # 91203) 450.00
- R2b ★ full OG, HR, Extremely Fine, small filled thin, very strong color, this is the only mint example with gum of this stamp that we have ever seen, most unusual and an extreme rarity, Cv: 1,250.00, (Order # 92315) 1,000.00
- R2b ★ Unused, Fine, good color, few nibbed perfs at L., large margins at T. & B., scarce stamp, Cv: 1,250.00, (Order # 92316) 550.00
- R2b ★ unused, good color, light crease ending in a small sealed tear, fresh and Very Good appearing example of this scarce stamp, Cv: 1,250.00, (Order # 91203) 450.00
- R2b o V. pair, T. stamp with a MC and the B. stamp appears uncancelled, light crease between the stamps, good strong color, nice full margins although close at B.L., fresh and Very Fine and exceptionally rare First Issue multiple with only nine pairs reported of which some have been broken since the Turner census, a wonderful rarity, Cv: 2,800.00, (Order # 92405) 2,250.00
- R2b o MC, Very Good, deep dark color, nice margins at T. & B., fresh, Cv: 1,250.00, (Order # 92430) 450.00
- R2c o MC, very strong color, four large and well balanced margins all around, quite fresh and Extremely Fine, quite scarce this nice, Cv: 160.00, (Order # 92171) 250.00
- R3a o MC, Very Fine, wonderful strong color and sharp impression, fresh, nice stamp, Cv: 775.00, (Order # 92431) 550.00
- R3a o MC, three huge margins, good color, fresh, tiny margin nick, Fine and a scarce stamp, Cv: 775.00, (Order # 90108) 400.00
- R3a o Magenta MC, some small flaws, Fine-Very Fine, Cv: 775.00, (Order # 91070) 300.00
- R3c o choice SON HC, "Dr. Hopkins Magic Powder Keep Closed Corked", dark color, thin, Very Fine example of this exceedingly rare Medicine cancel, only the third copy of this cancel that we have ever seen and probably the best struck cancel that exists, a wonderful item for the First Issue or Medicine specialist, (Order # 92319) 250.00
- R3d o Block of 12, HC's, very strong color, Fine, several faults, unlisted and unpriced as in a block of four, the catalog value listed is for six pairs, probably the largest known multiple for this issue, Cv: 450.00, (Order # 92317) 600.00
- R4a ★ Full OG that has been hinged, good color, massive jumbo margins for this issue, tiny natural inclusion on back, fresh and Superb Gem, incredibly rare in this mint condition, probably the finest known, Cv: 450.00, (Order # 92406) 750.00
- R4a ★ Full OG, H, stunning deep dark color and sharp impression, tiny margin nick at R, fresh and Fine, scarce with full OG, Cv: 450.00, (Order # 96339) 250.00
- R4a o Blue HBC which does not cut the paper, very large margins all around, an Extremely Fine and choice example of this scarce stamp, Cv: 450.00, (Order # 90196) 360.00
- R4a o L. margin single, MC, dark shade, fresh and Very Fine, nice stamp, Cv: 450.00, (Order # 96766) 360.00
- R4a o MC, Extremely Fine, very sharp color, nice full margins, quite fresh, Cv: 450.00, (Order # 95907) 325.00
- R4a o MC, good color, clear margins all around, fresh and Fine-Very Fine, Cv: 450.00, (Order # 92290) 300.00
- R4a o MC, good color, large margins, Very Fine, Cv: 450.00, (Order # 91204) 250.00
- R9a o V. block of six, MC, Extremely Fine, stunning deep dark color and vivid impression, quite fresh and an extremely attractive multiple, Cv: 180.00, (Order # 92321) 250.00
- R9b o H. pair imperforate vertically, MC, good color, nice full margins all around, Extremely Fine and exceptionally rare multiple part perforate vertically, only four pairs as such reported with this certainly being the finest available, Cv: 120.00, (Order # 92407) 275.00
- R11b o V. pair, MC, stunning deep dark color and vivid rich proof like impression, slight wrinkle in B. stamp, exceptionally fresh and quite well centered, Extremely Fine and choice Gem, only four pairs reported, Cv: 600.00, (Order # 92408) 500.00
- R11b o part perf vertically, very light HC, Extremely Fine, deep dark color and proof like impression, bright white paper, exceptionally fresh and choice example of this though stamp to find part perf vertically, Cv: 240.00, (Order # 92322) 350.00
- R13a o MC, deep dark color, trace of a very light margin thin, fresh and Very Fine, scarce stamp, Cv: 500.00, (Order # 91071) 250.00
- R13b ★ Unused, part-perforate vertically, incredible deep dark color and proof like impression, unlisted plate scratch at R. through "C" of "CENTS", quite fresh and Superb, a very attractive and interesting variety and quite scarce unused, Cv: 175.00, (Order # 96340) 325.00
- R14c o light HC, complete T13a Double Transfer at T. & B., good color, fresh and Very Fine, couple of small thins, very scarce, Cv: 400.00, (Order # 92225) 300.00
- R16b o nice SON HC, Extremely Fine, large margins at T. & B., very sharp color, exceptionally fresh and choice example of this very difficult stamp to find nice, Cv: 300.00, (Order # 92324) 450.00
- R16b o nice SON HC, "J.G.K'S. S.", dark color, fresh and Fine example of this difficult stamp, Cv: 300.00, (Order # 92291) 300.00
- R16b o very light HC, deep dark color, nice margins at T. & B., fresh and Very Fine, scarce this nice, Cv: 300.00, (Order # 92172) 260.00
- R16d ★ H. Pair, full OG, H, Fine, good color, a very scarce silk paper variety let alone mint and in a multiple, a wonderful specialized item, Cv: 160.00, (Order # 92323) 325.00
- R18b ★ Unused, Very Fine, stunning sharp color with a very strong proof like impression, large margins at T. & B., exceptionally fresh example of this very scarce stamp especially unused, one of the finest copies that we have ever offered, Cv: 350.00, (Order # 92325) 650.00
- R18b o Blue HC, good color, design just in at R., Very Good, scarce stamp, Cv: 350.00, (Order # 92293) 250.00
- R19b o V. strip of four, MC, very sharp color and vivid impression, fresh and Very Fine, catalogued as two pairs, a block catalogs at \$300, scarce multiple in choice condition, Cv: 165.00, (Order # 92327) 250.00
- R21c o H. pair, light MC, wonderful sharp color and proof like impression, quite fresh and Very Good-Fine, scarce multiple, Cv: 1,250.00, (Order # 90129) 750.00
- R21c o MC, strong slate blue shade, V. crease, incredibly well centered for this issue, nice well balanced margins making for an Extremely Fine and exceptionally attractive stamp, Cv: 600.00, (Order # 92409) 450.00
- R21c o MC, wonderful sharp color and crisp impression, fresh and near Fine, Cv: 600.00, (Order # 90198) 375.00
- R21c o BROWN SON HC, "W. & C.K.H.", extra row of vertical perforations, faults, very sharp color, brown colored cancels are extremely rare, Fine, Cv: 600.00, (Order # 92226) 350.00
- R22b o V. pair, light HC, gray shade, perfs between stamp have been re-inforced, huge margins at L. & R., fresh and Very Fine and most unusual multiple with only three recorded pairs, Cv: 600.00, (Order # 92410) 600.00
- R27d o V. Block of 10, MC, Extremely Fine, perf seps and each horiz. row has been reinforced, vivid sharp color quite fresh, unpriced in Scott as a block, catalogued as five pairs, very scarce multiple, Cv: 200.00, (Order # 92328) 300.00
- R31c ★ Unused, very good color, for this issue, thins, reperfed at R., quite fresh and Fine appearing example of this very scarce stamp unused, only a few known as such, Cv: 1,700.00, (Order # 92432) 850.00
- R31c o Blue SON HC, dark color, usual faults include thins, Very Fine appearing example of this scarce and very popular issue, Cv: 1,700.00, (Order # 96489) 550.00
- R32a o H. Pair, MC, deep dark color, exceptionally fresh, huge margins all around, Superb Gem, Cv: 175.00, (Order # 96352) 275.00
- R32a o V. strip of five, MC, very sharp color, couple of creases, Extremely Fine, scarce multiple, Cv: 397.50, (Order # 96353) 250.00
- R32b o nice SON HC, very sharp color and proof like impression, tiny perf thin at the T.L. corner, huge margins all around, fresh and Superb Gem appearing example of this very scarce stamp, Cv: 325.00, (Order # 92294) 250.00
- R33a o very light MC, stunning vivid rich color and proof like impression, huge jumbo margins all around, exceptionally fresh and Superb Gem example of this tough stamp to find nice, one of the finest copies that we have ever offered, incredibly choice, Cv: 150.00, (Order # 92329) 400.00
- R33b o MC, deep dark color, nice margins, fresh and Very Fine, a great looking stamp, Cv: 400.00, (Order # 90195) 350.00
- R33b o MC, parts of next stamps showing at T. & B., trace of a light wrinkle, vivid rich color and proof like impression, fresh and Very Fine, Cv: 400.00, (Order # 92433) 250.00
- R34d ★ Block of four, full OG, H, Extremely Fine, vivid rich color, couple of perf seps, exceptionally fresh, quite scarce mint and likely the only mint block that we have ever offered, Cv: 60.00, (Order # 92330) 250.00
- R34be o Blue SON CDS, good color, T. margin single, Fine-Very Fine example of this very scarce stamp, Cv: 425.00, (Order # 91116) 350.00
- R36a o Blue SON HC, good color, huge margins all around, fresh and Superb Gem, quite scarce this nice, Cv: 300.00, (Order # 92411) 425.00
- R37a o Blue HC, three huge margins, V. crease, tiny margin nick at L., dark color, Fine, Cv: 600.00, (Order # 92296) 275.00
- R40a o H. Pair, MC, very strong color, quite fresh and Superb Gem pair, choice and exceptionally attractive multiple, Cv: 190.00, (Order # 92331) 275.00
- R41c o Block of four, MC, good color, some minor perf seps, fresh and Very Fine, quite scarce with only four blocks reported, Cv: 325.00, (Order # 95975) 350.00
- R43a o H. pair, MC, good color with very strong impression, four large and well balanced margins all around, exceptionally fresh and Superb Gem, only ten H. pairs reported with this certainly being among the finest known, Cv: 500.00, (Order # 92403) 600.00
- R43a o Very light MC, good color, nice large well balanced margins all around, quite fresh and Extremely Fine Gem, scarce this nice, Cv: 200.00, (Order # 92412) 300.00
- R43a o H. Pair, MC, CR that has broken the paper somewhat, Extremely Fine, scarce multiple, Cv: 500.00, (Order # 95976) 250.00
- R43a o H. Pair, multiple HC's, few flaws including creases, Very Good, Cv: 500.00, (Order # 96341) 250.00
- R44b o Block of four, MC, wonderful strong color and sharp impression, quite well centered for this issue, fresh and Very Fine, scarce multiple with only seven blocks of four reported, choice and very attractive, Cv: 200.00, (Order # 92413) 300.00
- R45b o H. pair part perforate vertically, attractive blue MC dated Dec. 2nd 1862-very early usage, small repair at B.L. corner, strong color and sharp impression, nice full margins all around, there are only two H. pairs recorded, a wonderful showpiece for the discriminating collector, Cv: 700.00, (Order # 92414) 550.00
- R46a o Block of 4, HC, "Germania Fire Insurance Co.", few tears and light creases, Fine, only two blocks of four reported, Cv: 600.00, (Order # 92227) 500.00
- R47b o MC, huge margins with part of next stamp showing at T., very strong proof like impression, exceptionally fresh and Superb Gem, an exceedingly rare stamp especially in this superior condition, one of the better examples that we have ever handled, Cv: 400.00, (Order # 92185) 800.00

- R47c o Block of 6(3x2), MC, wrinkle, some perf seps, Fine, only two blocks of four reported, a very rare multiple, CV: 290.00, (Order # 95977) 400.00
- R49b o MC, very sharp color and vivid rich proof like impression, large to huge jumbo margins, exceptionally fresh and Superb Gem example of this exceedingly rare stamp especially in this condition, certainly one of the finest singles that exists, CV: 500.00, (Order # 92332) 850.00
- R49b o Neat MC, wonderful strong color on bright white paper, four very well balanced margins with nice margins at T. & B., exceptionally fresh, Superb Gem example of this incredibly difficult stamp to find nice, one of the finest that we have offered in quite some time, choice, CV: 500.00, (Order # 92434) 750.00
- R50a oH. Pair, MC, strong color, fresh and Extremely Fine, nice pair, CV: 200.00, (Order # 96342) 275.00
- R53a oVery light MC, true gray brown shade for the imperforate issue, huge margins and in fact the largest margins on this stamp that we have ever seen, since no pairs are known singles must have large margins to be authenticated, there are a couple of CRs, quite fresh and Extremely Fine appearing example of this exceptionally rare stamp, CV: 800.00, (Order # 92435) 600.00
- R53a oNice SON HC, good color, four full margins all around, Very Fine and attractive example of this very scarce stamp, CV: 800.00, (Order # 90200) 550.00
- R53d o MC, incredible deep dark color and vivid rich proof like impression, large even margins all around, exceptionally fresh and Superb Gem example of this very rare Silk Paper, listed but unpriced in Scott, only a few copies known with this likely being the finest available, (Order # 92333) 450.00
- R55d o Block of four, MC, Extremely Fine, wonderful powder blue shade, bright white paper, exceptionally fresh, unlisted as a block of four in Scott, cataloged as two pairs, a very rare multiple with probably only a few blocks known and this certainly being the finest available, CV: 320.00, (Order # 92334) 750.00
- R60b o nice light HC, deep dark color and sharp impression, large to huge margins, very fresh and Extremely Fine Gem example of this very rare part perf, only a few copies known with this certainly being the finest available, a wonderful stamp, CV: 600.00, (Order # 92335) 1,100.00
- R63a overy light MC, incredible stunning deep dark color and vivid proof like impression, bright white paper with four full margins all around, exceptionally fresh and Superb Gem example of this very difficult stamp to find nice, CV: 210.00, (Order # 92415) 325.00
- R63a oMC, very strong color, huge jumbo margins all around, quite fresh and Superb Gem, choice stamp, CV: 210.00, (Order # 95979) 325.00
- R65a oVery attractive magenta MC, stunning deep dark color and rich impression, four nice well balanced margins, quite fresh and Very Fine+, choice looking stamp, CV: 450.00, (Order # 92436) 450.00
- R66a oH. T. margin strip of four, MC, couple of tiny tears in T. selvedge, light V. wrinkle between the 2nd and 3rd stamps, deep dark color and rich impression, cataloged as two pairs, a block catalogs at \$500.00, a very attractive multiple, CV: 145.00, (Order # 92337) 350.00
- R66b ★ Unused, stunning vivid rich color in the deep red shade, nice margins at T. & B., exceptionally fresh and Superb Gem example of this very scarce stamp, CV: 500.00, (Order # 92338) 750.00
- R66b ★ MC, Extremely Fine, good margins at T. & B., strong color, one slightly nibbed perf, scarce stamp, CV: 500.00, (Order # 92339) 350.00
- R66b o very neat MC, deep dark color, nice margins at T. & B., exceptionally fresh example of this exceedingly rare stamp, Superb Gem and very rare this nice, CV: 500.00, (Order # 92173) 750.00
- R73a o Block of four, MC, Extremely Fine, very sharp detailed impression with vivid rich color, exceptionally fresh and attractive example of this scarce multiple, CV: 550.00, (Order # 92340) 750.00
- R74a oH. Pair, MC, Very Fine, few minor wrinkles, good color, CV: 600.00, (Order # 91098) 325.00
- R74a oattractive blue MC, Extremely Fine, strong color, large margins, quite fresh, a very attractive stamp, CV: 275.00, (Order # 95909) 325.00
- R74a oMC, strong color, four nice well balanced margins, Extremely Fine and choice, CV: 275.00, (Order # 90167) 300.00
- R74c o light MC, strong color, perforations clear all around, fresh and Extremely Fine and choice example of this exceedingly difficult stamp to find centered, maybe less than 5% of the existing copies have the perforations clear on all four sides and many of those are damaged to some degree, on vertically laid paper, this example is one of the finest that we have ever seen, CV: 275.00, (Order # 92341) 600.00
- R74c overy light MC, strong color, massive margins and incredibly well centered for this issue, the \$1 Passage Ticket perforated in the most difficult stamp in the First Issue to find well centered, quite fresh, barest trace of a tiny margin tear at B. which in no way detracts from the Superb Gem appearance of this stamp, this is the best centered and largest margined copy of this issue that we have ever seen, CV: 275.00, (Order # 95910) 350.00
- R75c oIncredible sharp steel die handstamped cancel, "J.R.I. J.C.M. C.W. Dec. 1. 1863," good color, quite well centered, fresh and very rare printed cancel, only the second example that we have ever offered, CV: 2.10, (Order # 92416) 275.00
- R77a o Neat MC, incredible stunning deep rich color that is without the usual oxidation that occurs on this issue, tiny tear at B., sm. pinhole from ink erosion of the MC, four large and quite well balanced margins all around, exceptionally fresh, Superb Gem and one of the most attractive examples of this First Issue rarity that we have ever seen, choice Showpiece, CV: 5,000.00, (Order # 92437) 4,000.00
- R77c overy light HC, strong color with four well balanced margins all around, quite fresh and Superb Gem, once of the finest appearing examples of this stamp that we have ever seen, CV: 70.00, (Order # 92307) 300.00
- R79a oLight MC, deep dark color, couple of pinholes, nice margins all around, sharp proof like impression, fresh, Extremely Fine and attractive example of this popular stamp, CV: 1,000.00, (Order # 90138) 650.00
- R79a oHC, deep dark color, three plus margins, fresh and Fine-Very Fine example of this difficult stamp, CV: 1,000.00, (Order # 90201) 550.00
- R79a overy light HC, deep dark color, faults, fresh and Fine appearing stamp, CV: 1,000.00, (Order # 92438) 350.00
- R79a oCDs, deep dark color, few faults including a repaired PH, nice margins all around, Very Fine appearance, CV: 1,000.00, (Order # 91205) 325.00
- R79a o MC, deep dark color, crease ending in a tear, nice margins, fresh and Extremely Fine appearance, CV: 1,000.00, (Order # 91197) 300.00
- R81a o neat MC, there is an additional magenta MC at B.R., incredible stunning rich color on bright white paper, four large and perfectly balanced margins all around, quite fresh and Superb Gem, a very attractive stamp in exceptional condition, scarce this nice, CV: 160.00, (Order # 92417) 325.00
- R81a o T. margin single, MC, huge margins all around, dark color, fresh and Extremely Fine, choice stamp, CV: 160.00, (Order # 92181) 280.00
- R82a o neat MC, incredible deep dark brick red shade which is most unusual for this issue, four large perfectly balanced margins all around, bright white paper, exceptionally fresh and Superb Gem, an absolutely choice stamp, CV: 120.00, (Order # 92308) 350.00
- R83a o MC, stunning deep dark color and vivid rich proof like impression, wonderful large jumbo margins all around, insignificant H. crease at B., exceptionally fresh, Superb Gem and one of the most attractive examples of this rarity that we have ever handled, CV: 5,000.00, (Order # 96343) 4,250.00
- R83a o Light MC, T. margin single, exceptionally deep dark color for this issue, tiny tear in T. margin, quite fresh and Very Fine example of this scarce stamp, CV: 5,000.00, (Order # 92439) 2,250.00
- R84a o Very light MC, true violet gray shade that is quite sharp, two light CRs, decent margins all around, fresh and Extremely Fine example of this very rare First Issue imperforate, signed George Sloan in pencil on the back, one of the nicest appearing copies that we have sold in many years, CV: 5,500.00, (Order # 92440) 4,500.00
- R84a o B. margin single, MC, deep dark color and rich proof like impression, printing mark at B.L., barest trace of a tiny corner CR at B.L. which is mostly in the margin, four large to huge margins that are quite well balanced, some slight toning that in no way detracts from the Superb Gem appearance of this very rare stamp, one of the most attractive copies that we have ever offered, CV: 5,500.00, (Order # 95944) 4,250.00
- R84a o Light MC, true gray violet shade, rebounded, four huge margins, Extremely Fine and choice appearing example of this exceptionally scarce stamp, a great looking copy for the person who doesn't want to spend the \$5,000 that this issue often goes for, CV: 5,500.00, (Order # 90202) 1,100.00
- R85a o MC, stunning deep dark color and proof like impression, full well balance margins all around, bright white paper, fresh and Superb, scarce this nice, CV: 175.00, (Order # 92174) 250.00
- R85d o 1871 MC, full imprint at L. with partial plate number showing, stunning deep dark color with a proof like impression, crease, exceptionally fresh and Superb Gem, a very scarce silk paper let alone with the huge imprint, incredibly attractive variety, CV: 110.00, (Order # 92310) 450.00
- R88a o light MC, dark brown red shade, incredible huge jumbo margins all around, fresh and Superb Gem, one of the biggest copies that we have ever handled, CV: 250.00, (Order # 96354) 425.00
- R90a o L. frame line is doubled, MC with an additional magenta MC, Superb, very sharp color, huge jumbo margins, choice example of this scarce variety, CV: 190.00, (Order # 92342) 325.00
- R90c o H. strip of four, MC, very sharp color and proof like impression, one slightly nibbed perf., fresh and Fine, scarce multiple, cataloged as two pairs, CV: 500.00, (Order # 92343) 325.00
- R92a o MC, fresh and Very Fine, nice margins, scarce stamp, CV: 575.00, (Order # 96344) 575.00
- R92a o very light MC, strong color, four large and well balanced margins all around, barest trace of a light H. CR at T., fresh and Extremely Fine and choice Gem, CV: 575.00, (Order # 95911) 350.00
- R92a o MC, Very Fine, good color, couple of filled thins, fresh, CV: 575.00, (Order # 92297) 300.00
- R92a o MC, good color, crease, fresh and Very Fine, CV: 575.00, (Order # 92418) 250.00
- R93a o light MC, Extremely Fine, deep dark color, faults including filled thin in B.R. corner, nice appearing example of this scarce stamp, CV: 650.00, (Order # 92298) 375.00
- R93a o MC, deep dark color, three nice margins, just close at the B., fresh and Fine-Very Fine, CV: 650.00, (Order # 92344) 350.00
- R93a o light MC, deep dark color and strong impression, pinhole and trace of a very light internal bend, Very Fine and attractive example of this scarce stamp, CV: 650.00, (Order # 92193) 325.00
- R93a o light MC, few small flaws, Very Fine appearance, CV: 650.00, (Order # 91198) 250.00
- R94a o H. strip of three, MC, deep dark color, creases, light aging spot on back, Fine+, scarce multiple, CV: 400.00, (Order # 91097) 250.00
- R94a o Block of four, light MC, some very minor creases, stunning deep dark color, Very Fine, only five blocks of four are recorded with this being one of the finest known, CV: 650.00, (Order # 96345) 600.00
- R95a o MC, deep dark color, three nice margins, just close at the T., fresh and Fine-Very Fine, CV: 450.00, (Order # 92345) 350.00
- R95a o MC, very dark color and strong impression, sm. internal tear, Extremely Fine, nice looking stamp, CV: 450.00, (Order # 92419) 300.00
- R95a o Double T. frame line variety, MC, Fine, dark color, faults, adequate margins, scarce variety, CV: 450.00, (Order # 92299) 250.00
- R96a o Very light MC, wonderful sharp color and proof like impression, four nice margins, fresh and Very Fine example of this scarce stamp, CV: 1,400.00, (Order # 90203) 1,100.00
- R96a o MC, stunning sharp color and rich proof like impression, four large well balanced margins all around, crease, quite fresh and Superb Gem appearing example of this exceedingly scarce stamp, CV: 1,400.00, (Order # 92347) 750.00
- R96a o HC's, deep dark color, trace of a tiny stain or tone spot at B.L., nice margins, fresh and Very Fine, scarce stamp, CV: 1,400.00, (Order # 92441) 750.00
- R96a o Light MC, deep dark color and proof like impression, horizontal crease and tear at B., Fine-Very Fine appearance, scarce stamp, CV: 1,400.00, (Order # 90135) 650.00
- R96a o MC, dark color, crease, margins clear all around, fresh and Very Good, CV: 1,250.00, (Order # 91206) 250.00
- R97a o MC, deep dark color, faults include a large tear, good margins, Very Fine appearing example of this popular issue, CV: 1,800.00, (Order # 90205) 450.00
- R97a o MC, very sharp color, tear, three nice margins, Very Good appearance, CV: 1,800.00, (Order # 91199) 350.00
- R97a o MC, deep dark color, couple of tight margins, few flaws, Very Good, CV: 1,800.00, (Order # 90128) 325.00
- R97a o MC, deep dark color, repaired T.L. corner, Fine-Very Fine appearance, CV: 1,800.00, (Order # 91207) 250.00
- R97e o H. Pair, MC, Fine, very strong and attractive color, tiny perf tear at B., fresh and scarce multiple, CV: 500.00, (Order # 92348) 350.00
- R97e o neat MC, Milky Blue Shade that is dark and very attractive, couple of tiny pinholes that in no way detract from the Extremely Fine appearance of this scarce stamp, CV: 250.00 (Order # 92349) 275.00
- R98a o H. strip of four, MC, deep dark color, few minor creases, close at T., fresh and Fine, only a few large multiples known, CV: 800.00, (Order # 96347) 650.00
- R98a oH. Pair, MC, very sharp proof like impression on bright white paper, large well balanced margins all around, fresh and Superb Gem, quite scarce in a multiple and rare this nice, tiny 2mm sissors cut between stamps at B., one of the finest examples that we have ever seen, CV: 400.00, (Order # 96346) 525.00
- R98a oMC, incredible stunning vibrant color on bright white paper, large to huge margins all around, exceptionally fresh and Superb Gem, choice stamp, CV: 140.00, (Order # 92175) 300.00
- R98a oMC, deep dark color and strong impression, huge margins all around, Superb Gem, CV: 140.00, (Order # 92350) 275.00
- R99a o MC, wonderful deep dark color and rich proof like impression, three large margins, fresh and Very Fine, scarce stamp, CV: 1,600.00, (Order # 92442) 1,250.00
- R99c o Light MC, deep dark color, incredible massive margins for this issue, only a few examples exist where the perforations are clear on all four sides, the V. CR is the only thing keeping this stamp from being the finest known, a Superb Gem and a wonderful attractive showpiece, CV: 1,600.00, (Order # 92443) 1,250.00
- R99c o MC, pinwheel cancel that is often seen on this issue, good color, four clear margins all around, fresh and Very Fine, a difficult stamp to find nice, CV: 1,600.00, (Order # 92420) 950.00
- R99c o MC, good color, usual faults that follow this stamp around, perf clear on all four sides, Fine-Very Fine appearing example of this scarce stamp, CV: 1,600.00, (Order # 90139) 550.00
- R99c o MC, deep rich color, pinwheel cancel, few rough perfs, Fine-Very Fine, CV: 1,600.00, (Order # 90207) 550.00
- R99c o double SON CD's, deep dark color, crease, Very Good-Fine appearing example of this scarce stamp, CV: 1,600.00, (Order # 91208) 450.00
- R99c o MC, deep dark color, tear at L., fresh and Fine appearing example of this scarce stamp, quite difficult to find nice, CV: 1,600.00, (Order # 96490) 425.00
- R100a o Neat MC, Extremely Fine, deep dark color, exceptionally fresh and choice example of this difficult stamp to find nice, CV: 1,000.00, (Order # 91099) 1,250.00
- R100a o MC, stunning vivid color and rich proof like impression, three good to large margins, just touching at B., quite fresh and Very Good-Fine, CV: 1,000.00, (Order # 90152) 600.00
- R100a o MC, Extremely Fine, good color, four large margins, scarce stamp, CV: 1,000.00, (Order # 92444) 600.00
- R100a o MC, very sharp impression, good color, some light water spotting on back, full margins, Very Fine, CV: 1,000.00, (Order # 91200) 500.00
- R100a o MC, dark color, four full margins, flaws, Very Fine appearing example of this popular issue, CV: 1,000.00, (Order # 90209) 425.00
- R101a o neat MC, Superb Gem, nice dark green shade, incredible huge jumbo margins all around, a very attractive example of this tough stamp to find nice, choice, CV: 200.00, (Order # 92311) 450.00
- R101a o MC, stunning deep dark blue green shade, four full to jumbo margins, exceptionally fresh, choice and Extremely Fine Gem, CV: 200.00, (Order # 90210) 300.00
- R101c o Block of four, MC, attractive deep yellow green shade, some perf seps., Very Good, scarce multiple, CV: 650.00, (Order # 92351) 275.00
- R102a o MC, with and additional HC, very strong colors, tiny natural inclusion at B.L. that has eroded into a small hole, four large and quite well balanced margins all around, fresh and Superb Gem appearing example of this scarce and very popular issue, very difficult to find with margins clearing on all four sides, CV: 2,000.00, (Order # 92445) 1,250.00
- R102a o MC, deep dark colors, corner crease, small thins, Fine example of this popular issue, CV: 2,000.00, (Order # 90211) 650.00
- R102c o MC, deep dark colors, incredible large and well balanced margins all around, Superb Gem, one of the finest examples of this issue that we have seen in many years, choice, CV: 750.00, (Order # 91100) 1,250.00
- R102c o attractive MC's & ILL. S.E. Ry. "unlisted railroad cancel, deep dark colors and strong proof like impression, couple of light CR's, four full and clear margins all around, exceptionally fresh and Extremely Fine Gem example of this one of the most popular First Issue high values, CV: 750.00, (Order # 95912) 625.00
- R102c o MC, also a couple of blue HC's, deep dark color, four nice well balanced margins all around, fresh and Extremely Fine and attractive example of this popular issue, CV: 750.00, (Order # 92446) 600.00
- R102c o blue HC, "Lehigh Coal and Navigation Co." triple strike, sharp corners, trace of a very tiny pinhole, quite well centered for this stamp, fresh and Very Fine example of this always very popular issue, CV: 750.00, (Order # 92352) 550.00
- R102c o Light MC, wonderful deep dark colors with a strong proof like impression, tiny toned perf, bright white paper, exceptionally fresh and well centered for this issue, Very Fine and quite an attractive example of this very popular issue, CV: 750.00, (Order # 92421) 550.00
- R102c o neat MC, very strong colors with the dark green shade, incredibly well centered for this issue with the perfs well clear of the design all around, trace of a very light thin spot, exceptionally fresh and attractive example of this popular and very difficult stamp to find nice, Extremely Fine, CV: 750.00, (Order # 92176) 500.00

SECOND ISSUE

- R103a o Inverted Center, very light and barely noticable CC, sharp color and strong vignette, quite fresh and Very Fine, attractive stamp, CV: 1,500.00, (Order # 96348) 1,250.00
- R104a o Very light embossed cancel, strong colors and sharp impression, perfs are just touching at R., quite fresh and Very Good-Fine example of this exceptionally rare stamp with only 35 copies reported, CV: 6,000.00, (Order # 924213) 3,000.00
- R107a o Inverted Center, MC, CC, good colors, trace of a tiny thin not mentioned on the certificate, fresh and Fine example of this popular invert, CV: 2,750.00, (Order # 92447) 1,500.00
- R109a o Inverted Center, CC, good color, thin including a couple of sm. facial scuffs, Very Good example of this scarce invert, CV: 2,000.00, (Order # 92448) 600.00
- R110 * V. block of eight, full OG, H, wonderful sharp color and vivid rich impression, sm. thin in B.R. stamp, exceptionally fresh and attractive example of this rare multiple especially in mint condition, certainly the finest mint multiple known, CV: 380.00, (Order # 92353) 550.00
- R115b o Inverted Center, MC, filled thin, deep dark color, fresh and Very Fine, CV: 900.00, (Order # 92449) 400.00
- R118b o Inverted Center, very light MC, wonderful color and strong vignette four nice well balanced margins all around, exceptionally fresh appearance, trace of a tiny perf thin at T., Superb Gem and one of the finest looking examples of this very scarce invert that we have ever seen, a wonderful and very attractive rarity, CV: 5,000.00, (Order # 92450) 3,500.00
- R119 * unused, very sharp colors, fresh and Fine-Very Fine, CV: 400.00, (Order # 91201) 250.00
- R119 o MC, strong color with sharp proof like impression, fresh and Very Fine, CV: 400.00, (Order # 92177) 290.00
- R119 o MC, Fine, good color, fresh stamp, CV: 400.00, (Order # 92301) 275.00
- R121 o Light HC and a herringbone cancel that does not cut the paper in any way, incredible deep rich color and vivid proof like impression, exceptionally fresh with four unusually large well balanced margins all around, Superb Gem and one of the finest examples of this difficult stamp to find nice that we have ever offered, a true Gem, CV: 450.00, (Order # 92451) 650.00
- R121 o light MC, incredible deep dark color and strong impression, nice margins all around, fresh and Extremely Fine, choice example of this very difficult stamp to find nice, CV: 450.00, (Order # 92178) 500.00
- R121 o MC, Very Fine, incredible deep dark color and strong impression, fresh and attractive stamp, CV: 450.00, (Order # 92354) 350.00
- R122 * Unused, very sharp color, fresh and Very Fine, scarce unused, CV: 300.00, (Order # 95913) 325.00
- R122 o very light blue HC, sharp color and strong impression, trace of a very light H. crease, fresh and Extremely Fine, an attractive stamp, CV: 300.00, (Order # 92355) 250.00
- R123 o Block of four, MC, deep dark color and strong impression, fresh and Fine, scarce multiple, CV: 180.00, (Order # 92356) 250.00
- R124 o Block of four, light MC, good color, some minor perf seps, Very Fine, fresh extremely scarce multiple with only a few blocks known, CV: 750.00, (Order # 92357) 650.00
- R126 * full OG that has been hinged, very strong color, perfs just touch at the T., fresh and Fine-Very Fine example of this incredibly rare mint stamp, CV: 250.00, (Order # 92359) 325.00
- R126 o light MC, very strong color, four full and quite well balance margins all around, exceptionally fresh and Superb Gem example of this very difficult stamp to find nice, CV: 250.00, (Order # 92182) 350.00
- R127a o Inverted Center, appears unused, large thins, deep dark color, Very Good example of this scarce invert, CV: 3,250.00, (Order # 92452) 1,100.00
- R128 o MC, very strong color, four full well balanced margins all around, quite fresh and Superb Gem, scarce this nice, CV: 175.00, (Order # 92179) 300.00
- R129 o MC, stunning deep dark color and rich impression, bright white paper, exceptionally fresh and Extremely Fine, choice stamp, CV: 400.00, (Order # 92358) 400.00
- R129 o neat MC, stunning deep dark color and vivid rich proof like impression, fresh and Very Fine, nice looking stamp, CV: 400.00, (Order # 92183) 325.00
- R129 o MC, dark color, tiny natural inclusion, fresh and Very Fine, CV: 400.00, (Order # 92360) 275.00
- R129 o Light MC, sharp color, fresh and Fine-Very Fine, CV: 400.00, (Order # 96491) 250.00
- R130 o MC, incredible deep dark color and sharp proof like impression, tiny natural inclusion, fresh and Very Fine, a great looking stamp, CV: 500.00, (Order # 92362) 425.00
- R130 o MC, stunning deep dark color and very sharp impression, large margins all around, exceptionally well centered for this issue, trace of a tiny margin thin, Extremely Fine and attractive stamp, CV: 500.00, (Order # 92361) 325.00
- R130 o multiple blue HCs, dark color, V. crease, fresh and Superb, choice appearing stamp, CV: 500.00, (Order # 92363) 250.00
- R131 o light MC, very strong color and impression, four well balanced margins all around, quite fresh and Extremely Fine and attractive example of this difficult stamp to find nice, one of the better copies that we have ever seen, CV: 500.00, (Order # 92364) 750.00
- R131 o MC, Very Fine, deep dark color, nice margins, great looking stamp, CV: 500.00, (Order # 92312) 450.00
- R131 o Light MC, dark color, quite well centered for this issue, Extremely Fine, CV: 500.00, (Order # 96492) 425.00

THIRD ISSUE

- R131 o MC, Fine, trace of a light wrinkle, deep dark color and proof like impression, quite fresh, nice looking stamp, CV: 500.00, (Order # 92302) 250.00
- R132 o "Small Persian Rug", very light MC, exceptionally strong colors and sharp vignette, couple of thins and a ink stained perf, four very well balanced margins which is most unusual for this issue, Extremely Fine example of this very popular issue, CV: 5,000.00, (Order # 92453) 4,000.00
- R132 o Nice blue SON HC, exceptionally strong colors and sharp impression, creases, quite fresh and Very Fine appearing example of this scarce and extremely popular revenue issue, CV: 5,000.00, (Order # 96493) 2,350.00
- R133 o "Large Persian Rug", MC, incredible stunning deep dark color and vivid rich impression, reperforated on four sides, trace of a very light V. CR, exceptionally fresh example of this one of the most popular of all U.S. Revenue stamps, only 77 reported, RSE-T500-R133-U-49, CV: 13,000.00, (Order # 92454) 7,000.00
- R139 * Block of four, Unused, wonderful sharp color and strong impression, exceptionally well centered for this issue, Superb Gem and quite rare as an unused multiple, CV: 130.00, (Order # 92365) 300.00
- R140a o Inverted Center, blue HC, good color for this issue, sm. thins, Fine-Very Fine example of this popular stamp, CV: 3,000.00, (Order # 92455) 950.00
- R147 o Block of four, light MC, deep dark color, fresh and Extremely Fine, a very attractive example of this scarce multiple, CV: 250.00, (Order # 92366) 325.00
- R148 * H. strip of ten, full OG that has been disturbed, there are some faults, very sharp color and strong impression, fresh and Fine, exceedingly rare multiple especially mint, probably the largest known mint multiple, CV: 350.00, (Order # 92428) 300.00
- R150 o a very attractive blue SON "Surrogate's Office" HC, strong color, four very nice well balanced margins which is most unusual for this issue, fresh and Extremely Fine and attractive, rare this nice, CV: 525.00, (Order # 92367) 750.00
- R150 o MC that is dated 11/15/1871, this must be a back dated usage of this stamp since it was not issued until Feb. of 1872, light wrinkle, Fine, most unusual stamp, CV: 525.00, (Order # 92304) 350.00
- R150 o MC, strong color, fresh and Fine-Very Fine, attractive stamp, CV: 525.00, (Order # 92180) 325.00
- R150a o Light MC, pinholes, deep dark color, large margins, fresh and Very Fine example of this scarce color error, CV: 700.00, (Order # 90214) 425.00
- R151a o Inverted Center, very light MC, Very Fine and attractive example of this very popular invert, CV: 400.00, (Order # 92456) 400.00
- R155 o on July 1, 1898 check, First Day Usage, First National Bank, Cooperstown, N.Y., CC, stamp is MC dated July 1 with initials and handstamped, July 2, 1898, most unusual and quite scarce, Brookman catalog value is \$1,000.00, CV: 1,000.00, (Order # 92278) 550.00
- R155 o on July 1, 1898 check, First Day Usage, First National Bank, Cooperstown, N.Y., "Leatherstocking" vignette, CC, stamp is HC dated July 1, 1898, quite scarce and rare FDC, similar copies of this check have realized over \$1,000 at auction, (Order # 92266) 425.00
- R157 o 1898 Provisional, "Michigan Mutual Insurance Co." MC, deep dark color, fresh and about Fine which is typical centering for this issue, quite scarce, CV: 3,750.00, (Order # 96349) 1,800.00
- R159 * full fresh OG, H, deep dark color, Very Fine and scarce mint stamp in this superior condition, CV: 450.00, (Order # 95980) 400.00
- R164b * imperforate block of 4, OG, sharp vibrant color, few tiny thin specks, Extremely Fine appearing example of this rare variety, CV: 400.00, (Order # 92228) 325.00
- R178 * full fresh OG, NH, strong color, Very Fine and quite scarce NH, CV: 150.00, (Order # 95982) 250.00
- R189 * OG, H, sharp color, trace of a tiny internal bend, Very Fine, scarce mint stamp, CV: 925.00, (Order # 95983) 550.00
- R189 o MC, fresh and Very Fine, CV: 450.00, (Order # 91202) 325.00
- R190 * T.R. corner plate #11371 block of nine, OG, H, several reinforcements, T.L. stamp has a small corner repair, includes inscriptions in red and black in the L. selvedge, deep dark color, fresh and Very Fine, possibly the only plate block known for this issue, CV: 225.00, (Order # 95984) 350.00
- R192, 192a * set of two, including one without surcharge, OG, the R192 is NH with a tiny gum bend, deep dark color, fresh Very Fine, CV: 365.00, (Order # 95985) 325.00
- R194 * full OG, H, deep dark color, quite fresh and Extremely Fine and choice example of this very scarce mint stamp, one of the nicest copies that we have seen in some time, CV: 975.00, (Order # 95986) 975.00
- R223 o Violet HC, thins, deep dark color, fresh and Extremely Fine, scarce stamp, quite attractive, CV: 800.00, (Order # 96495) 500.00
- R226 o MC, stunning deep dark color, sm. thin, Very Fine, CV: 600.00, (Order # 92457) 350.00
- R227 o Multiple HCs, dark color, Very Fine, CV: 525.00, (Order # 92458) 250.00
- R228(var) o Complete sheet of 100 w/T. pl. #7213, each stamp with slight double impression, OG, NH, fresh and Fine, some perf seps, certainly quite rare, CV: 2,000.00, (Order # 96867) 1,195.00
- R246-50 * set of five, unused, the R246 is regummed, all are fresh and Very Fine, the R249 is a Superb Gem, scarce set, CV: 640.00, (Order # 95987) 525.00
- R282 o CC, MC, HC, light CR, Extremely Fine, CV: 375.00, (Order # 96496) 250.00
- R283 o CC, MC, HC, deep dark color, fresh and Extremely Fine, nice stamp, CV: 500.00, (Order # 96497) 500.00
- R284 o CC, very light MC, wonderful sharp color on bright white paper, exceptionally fresh and Extremely Fine example of this scarce stamp, CV: 1,150.00, (Order # 96498) 1,250.00
- R285 o Very light MC, tiny corner tear, quite well centered for this issue, Superb, scarce stamp, CV: 1,750.00, (Order # 96499) 850.00
- R409 o violet HC, Pl, sharp color, fresh and Very Fine, a very scarce stamp, CV: 775.00, (Order # 96350) 800.00
- R704 o violet HC, deep dark color and strong impression, fresh and Very Fine example of this scarce stamp especially uncut, CV: 1,700.00, (Order # 96351) 1,800.00

PROPRIETARY ISSUE

- RB1a * Block of 24(6x4), full OG with many NH, there are some hinge reinforcements, very strong color and fresh proof like appearance, Extremely Fine and exceptionally attractive multiple, CV: 150.00, (Order # 95990) 350.00
- RB3a * T.L. corner mar. block of eight(2x4), full OG, some gum disturbances, few sm. flaws including V. bend, Fine, deep dark color, scarce multiple with only a few known large than a block of four, CV: 220.00, (Order # 95991) 250.00
- RB3b * B. mar. block of 10 with imprint and partial pl. #1 along with #18 in black, full OG, NH, few slight gum disturbances, deep dark color, few tiny scattered flaws, some gum on front of B. selvedge, Extremely Fine, this is the largest recorded multiple, very attractive and rare, CV: 680.00, (Order # 95992) 950.00
- RB5a * Block of four, Unused, deep dark color, thin in T.R. stamp, fresh and Fine, scarce multiple, CV: 675.00, (Order # 95993) 325.00
- RB6a * B. pl. #12 and imprint block of 36(9x4), full OG, some NH, several with offset or gum disturbances, very sharp color and proof like impression, quite fresh and overall Fine-Very Fine, a most unusual plate block and the Largest Recorded Multiple and one of a very few plate blocks known, CV: 2,400.00, (Order # 95994) 2,500.00
- RB7a * Unused, very strong colors, huge Jumbo margins all around, quite fresh and Superb Gem, easily the Finest Known example of this very scarce unused stamp, CV: 175.00, (Order # 95988) 325.00
- RB8a * full OG that has been hinged and some gum disturbances, wonderful strong color and proof like impression, incredibly well centered with four perfectly balanced margins, quite fresh and Superb Gem, one of the finest mint examples of this issue that we have ever seen, choice showpiece, CV: 600.00, (Order # 95995) 1,150.00
- RB8a * Full OG, HR, wonderful deep dark color and exceptionally fresh appearance, couple of small thins, four large and very well balanced margins all around, this issue is quite scarce in mint condition with gum, Superb Gem appearance and an exceedingly attractive stamp, CV: 600.00, (Order # 92459) 500.00
- RB8b o brush strokes MC, dark color, few flaws, Fine-Very Fine appearance, scarce stamp, CV: 1,000.00, (Order # 91209) 400.00
- RB8b o Blue HC, MC, dark colors, faint CR, thins, Extremely Fine centering, scarce stamp, CV: 1,000.00, (Order # 92460) 300.00
- RB8b o Blue HC, thin, sm. tear, Very Good, CV: 1,000.00, (Order # 96503) 275.00
- RB9a o MC, stunning sharp color and vivid rich proof like impression, strong vignette, exceptionally well centered for this issue, tiny thin spot, quite fresh and Extremely Fine and attractive example of this very popular stamp, CV: 1,500.00, (Order # 96501) 750.00
- RB9a o Very light violet HC, exceptionally strong color for this issue, three of the corners have small repairs which are not readily discernable from the front, Ck's, four large very well balanced margins, Extremely Fine appearing example of this very popular issue, CV: 1,500.00, (Order # 92461) 500.00
- RB9a o MC, Fine, extensively repaired with pieces added in corners, presentable example of this scarce stamp, CV: 1,500.00, (Order # 92306) 300.00
- RB9b(var) o Intermediate Paper, unlisted in Scott, HC, few thins, dark color, near the green paper shade, Very Fine, quite scarce and worth more than the violet paper variety, only the 2nd or 3rd copy of this issue that we have handled, (Order # 96504) 2,500.00
- RB10a o Very light MC, incredible deep rich color and vivid proof like impression, very strong vignette, repaired tear at B., CR, Very Fine appearing example of this very rare stamp with maybe only 75-100 copies available, CV: 7,000.00, (Order # 92462) 3,250.00
- RB10a o Light MC, few thins which is quite normal for this issue since virtually all existing copies are faulty to some degree, trace of an imprint at B.L., wonderful strong colors and vivid rich proof like impression, Very Fine appearing example of this scarce and exceptionally popular Revenue issue, CV: 7,000.00, (Order # 96502) 3,250.00
- RB13b * B.L. corner mar. block of 66 with full imprint at B. & L., full OG with most being NH, some HR and perf reinforcement, few faults including tops torn off the two T.R. stamps in the block, vivid rich color, quite fresh and mostly Very Fine, this is the Largest Recorded Multiple, incredibly rare, CV: 245.25, (Order # 95996) 450.00
- RB15c o H. Pair, PC "E.F. & CO", good color, some hinge reinforcement, Very Good, rare multiple, CV: 425.00, (Order # 95989) 325.00
- RB16b * block of four, OG, H, couple of CRs, sharp color, fresh and Very Good, one of only two blocks of four known, CV: 480.00, (Order # 95998) 325.00
- RB16c * Unused, deep dark color, couple of tiny facial scuffs, fresh and Very Good, scarce stamp, CV: 1,500.00, (Order # 96505) 450.00
- RB16a,b * set of two, the RB16a is unused, the RB16b has a light blue HC, both strong color and huge Jumbo margins, fresh and Superb Gems, choice set, CV: 225.00, (Order # 95997) 425.00
- RB17c o H. pair, light violet HC, torn corner at T.L., dark color, Very Good example of this very rare multiple with only three known all being pairs, CV: 750.00, (Order # 96000) 425.00
- RB19b o very light HC, stunning deep dark color and vivid rich proof like impression, fresh and Extremely Fine and quite scarce this nice, choice stamp, CV: 300.00, (Order # 95999) 350.00
- RB42 * OG, NH, some natural gum wrinkles, sharp color, Very Fine centering for this issue which only exists off center, exceptionally rare stamp, CV: 1,500.00, (Order # 96506) 1,500.00
- RC10a o Overprint reading down, red HC, tiny pinhole, fresh and Very Fine example of this exceedingly rare variety, only a few known and a vastly undervalued stamp, CV: 300.00, (Order # 92229) 350.00
- RC12/21 * group of eight mint or unused Future Deliveries, includes RC12-13 NH, 16, 16a, 18-21, all are fresh and Extremely Fine, choice selection of these difficult stamps, CV: 795.00, (Order # 96001) 750.00
- RC23 * full OG, NH, strong color, four large well balanced margins, fresh and Superb, we have handled maybe 2-3 full OG examples of this stamp in the last 30 years, it is available unused without gum, but to find this issue with gum let alone NH is almost unheard-of, a vastly undervalued stamp, CV: 100.00, (Order # 95981) 300.00
- RD18/32 * group of seven items, includes: RD18-NH, 20-unused, 23-HC, 24-MC, 30-32-NH, all are fresh and Extremely Fine and choice group, scarce unused, CV: 502.50, (Order # 96002) 450.00

- RD63 o Pl, sharp color, fresh and Extremely Fine, scarce stamp, CV: 350.00, (Order # 96507) 350.00
 RD65 o Pl, light HC, deep dark color, fresh and Extremely Fine, scarce stamp, CV: 775.00, (Order # 96508) 700.00
 RD66 o Red HC, exceptionally light CC that actually does not cut the paper, deep dark color and rich proof like impression, tiny natural inclusion, Extremely Fine and attractive example of this very rare stamp, CV: 2,250.00, (Order # 96509) 2,250.00

WINE STAMPS

- RE107A o HC, w/o tab, serial #96348, good color, few faults including tear at L., Very Fine appearance, scarce stamp, CV: 1,800.00, (Order # 92230) 350.00
 RE107A o Without tab, CDS, few faults, Fine-Very Fine appearing example of this scarce issue, CV: 1,800.00, (Order # 90038) 325.00
 RE132 o Light HC, good color, barest trace of a very tiny margin thin, fresh and Very Fine appearing example of this exceedingly rare Wine stamp, CV: 1,500.00, (Order # 96513) 1,150.00
 RE168 o Pl, some shellacing on face as is quite normal for this issue, very well centered and Extremely Fine example of this very rare Wine stamp, CV: 1,500.00, (Order # 96514) 1,500.00
 RE170 o Light HC, some SH's, good color for this issue, faults which is common for this stamp as most existing copies are faulty to some degree, Extremely Fine centering and a presentable example of this exceedingly rare Wine stamp, CV: 2,250.00, (Order # 96515) 1,500.00
 RE172 o HC, several faults which is quite normal for this issue, some shellac on face, Very Fine centered example of this scarce stamp, CV: 800.00, (Order # 96516) 325.00
 RE177 o Very light HC, few SH's, other flaws, Extremely Fine centered example of this scarce stamp, CV: 500.00, (Order # 96517) 375.00
 RE182 o Very light HC, good color, few faults include CR's, Extremely Fine centered example of this scarce stamp, CV: 750.00, (Order # 96518) 550.00
 RE204 o HC, deep dark color, few flaws include a H. CR, quite fresh and attractive, Very Fine example of this exceedingly rare Wine stamp with perhaps less than 15 known, one of the crowning pieces for any Wine stamp collection, CV: 5,000.00, (Order # 96519) 4,500.00

BEER STAMPS

- REA1b o Silk Paper, square cut, very light HC, deep dark color, few sm. flaws, clear margins all around, Extremely Fine, only one copy reported in Priester, a wonderful opportunity to obtain this incredibly rare stamp, CV: 1,500.00, (Order # 96870) 3,250.00
 REA2 o light blue CDS, deep dark color, massive jumbo margins all around, CR, quite fresh and Superb Gem, choice example of this scarce stamp, CV: 200.00, (Order # 95958) 525.00
 REA3 o sm. HC, dark color, few faults including sm. corner repair, good margins, Very Fine and attractive stamp, CV: 135.00, (Order # 92372) 250.00
 REA3b o blue HC, MC that has caused a thin and tear at middle, sm. stains, four full margins, clearly two silk fibers on back, Extremely Fine appearing example of this rare stamp with only one reported, CV: 2,000.00, (Order # 95963) 1,500.00
 REA5 ★ Unused, wonderful strong color and sharp impression, usual faults which include some creases, Extremely Fine and attractive example of this scarce stamp, only 89 square cuts reported of which only a few are known unused, CV: 325.00, (Order # 92373) 550.00
 REA5a o unused, Pl, deep dark color, full margins all around, fresh and Superb Gem, choice stamp, CV: 225.00, (Order # 95957) 425.00
 REA9 ★ Unused, deep dark color, nice full margins all around, usual faults with creases and some tears, quite fresh and Superb Gem appearance, only 75 square cuts reported for both used and unused, scarce stamp, CV: 250.00, (Order # 92374) 350.00
 REA14 o neat MC, stunning vivid color and rich proof like impression, huge margins all around, usual faults with creases and tears, strong violet lines, fresh and Superb Gem, a great looking stamp with only 91 copies reported, CV: 200.00, (Order # 92375) 300.00
 REA15c o nice SON CDS, T.R. margin single, dark yellow ochre shade, some slight tone spots, huge margins, Superb Gem example of this exceedingly scarce stamp with only 6 reported, certainly the Finest Known, CV: 750.00, (Order # 95959) 2,750.00
 REA18a o blue SON HC, deep dark color, thin, 3 1/2 margins, fresh, strong yellow lines, Very Fine, only 68 copies reported making this stamp quite scarce, CV: 225.00, (Order # 92376) 275.00
 REA20a o MC, good color, few sm. flaws, full margins all around, fresh and Extremely Fine, scarce this nice, CV: 200.00, (Order # 95960) 325.00
 REA21 o MC, very strong color, CR's, four full margins, fresh and Extremely Fine and choice stamp, scarce this nice, CV: 300.00, (Order # 95961) 450.00
 REA21a o very light MC, very strong color, several thins, few tears, nice large margins all around, fresh and Superb Gem, choice appearing stamp, CV: 325.00, (Order # 95962) 450.00
 REA21b o nice oval SON CDS, few thins and other faults, four margins, Very Fine, CV: 325.00, (Order # 95966) 250.00
 REA21c o blue SON CDS, wonderful deep dark color, tiny stain at T., sm. tear at L. quite fresh with four full margins, Extremely Fine and exceptionally attractive example of this scarce stamp, CV: 325.00, (Order # 95964) 450.00
 REA27 o attractive HC, strong color, sm. thin, decent margins for this issue, Very Fine and attractive example of this scarce stamp with only 75 copies reported, CV: 225.00, (Order # 92377) 350.00
 REA28c o Light HC, dark color, stains and creases, Fine appearing example of this scarce stamp with only 73 reported, CV: 300.00, (Order # 92378) 250.00
 REA29 o blue SON CDS, deep dark colors, huge margins all around, few sm. faults, Superb example of this scarce stamp with only 49 reported, CV: 175.00, (Order # 95968) 450.00
 REA31 o Nice violet HC, stunning sharp color and rich impression, few sm. thins and tears, decent margins for this issue, fresh and Very Fine, quite an attractive example of this very popular design, CV: 150.00, (Order # 92379) 300.00
 REA33 o blue SON CDS, very strong color for this issue, few repairs including B. margin added, thins, virtually all existing copies are faulty and/or repaired to some degree, fresh and Fine example of this very rare stamp with only 35 reported, one of the better looking examples of this stamp that we have ever seen, CV: 1,000.00, (Order # 95965) 750.00

- REA35 o R. margin single, blue HC's, good color, "1 Bbl." imprint in selvedge at R., faults, Fine, scarce stamp with only 186 reported, CV: 175.00, (Order # 92380) 250.00
 REA36 ★ Unused with a blue handstamp cancel on the back, incredible stunning color with a proof like impression, four large well balanced margins all around, couple of minor tiny thin spots, exceptionally fresh and Superb Gem, easily the finest known example for the only 69 reported examples, one of the most attractive Beer stamps that we have ever offered, this stamp brought over \$300 in the 1986 Bobo sale when it cataloged \$200.00, a wonderful showpiece that is in exceptional condition, CV: 300.00, (Order # 92381) 1,750.00
 REA36 o light violet HC, nice vignette shift putting the "NBN" imprint into the design, CR, few other faults, into the design at T., Very Good example of this scarce stamp with only 69 reported, CV: 300.00, (Order # 95970) 280.00
 REA37c o violet HC, pl. #1612, 12; very sharp color, few sm. repairs, three margins, Fine example of this exceedingly rare stamp with only 3 reported, CV: 1,250.00, (Order # 95973) 1,500.00
 REA38b o very light violet HC, very strong colors, some sm. repairs, four full margins, Extremely Fine appearing stamp, scarce, CV: 125.00, (Order # 95971) 250.00
 REA42d o Very light HC, strong colors, four full to large margins, couple of tiny flaws that do not detract from the Superb Gem appearance, fresh and choice example of this exceedingly scarce and undervalued stamp with only 27 reported, this surely is one of the finest that exists, CV: 175.00, (Order # 92382) 750.00
 REA46b o light violet HC that is dated in July 1898, red two line printed type 53 surcharge, "RATE \$2. PER BBL. SERIES OF 1898." at T., CR that ends in tear at L., tiny tone spot, strong color with four clear margins all around, Very Fine example of this exceedingly rare provisional with only four reported of this type on this stamp, there are only a total of 9 type 53 surcharges reported, a wonderful rarity, CV: 750.00, (Order # 95972) 3,250.00
 REA51 o Light violet HC, deep dark color, four full well balanced margins all around, couple of tiny flaws including a tone spot, quite fresh and Superb Gem example of this very tough stamp to find nice, exceptionally scarce with only 27 copies reported with this certainly being one of the finest known, CV: 95.00, (Order # 92383) 325.00
 REA78a ★ Unused, sharp impression and rich color, design just touching at L., quite fresh and Very Fine example of this scarce stamp with only 44 copies reported, CV: 200.00, (Order # 92384) 325.00
 REA94 o Pl, stunning vivid color and proof like impression, four nice well balanced margins all around, exceptionally fresh and Superb Gem example of this undervalued Beer stamp with only 115 reported, a choice showpiece, CV: 75.00, (Order # 92385) 250.00
 REA99 o Pl, very sharp proof like impression, huge jumbo margins all around, CR, fresh and Superb Gem, quite scarce with only 70 reported with this certainly being among the Finest Known, CV: 225.00, (Order # 95974) 750.00
 REA100c o Pl, strong color, light wrinkle, Type 72 surcharge, four full margins all around, quite fresh and Extremely Fine example of this exceedingly rare Beer stamp with only 10 copies reported, this certainly being one of the finest known, CV: 175.00, (Order # 92386) 425.00

PLAYING CARDS

- RF5 o HC, "ACT of 1917" in Violet, good color, faults, Fine-Very Fine appearance, CV: 600.00, (Order # 91210) 350.00
 RF5 o Violet "ACT OF 1917" surcharge, flaws, Very Good, CV: 750.00, (Order # 90273) 325.00
 RF7 o HC, light wrinkles which is quite normal for this issue, sharp color, bright white paper, fresh, near Extremely Fine and attractive example of this exceedingly rare stamp, CV: 900.00, (Order # 90215) 850.00
 RF7a o HC, crease which is quite normal for this issue, sharp color, and Very Fine example of this scarce stamp, CV: 550.00, (Order # 90216) 450.00
 RG22 o Very light MC, sharp color, fresh and Very Fine, nice stamp, CV: 250.00, (Order # 96510) 250.00
 RG126 o Violet HC, MC, quite fresh and Extremely Fine, very scarce stamp especially this nice, CV: 500.00, (Order # 96511) 600.00
 RG129 o Violet HC, CR, fresh and Extremely Fine, scarce stamp, CV: 525.00, (Order # 96512) 250.00
 RNH3b o Double Impression on a DeHaven & Bro. bank check, nice shifting in the imprint, usual pinholes, CR, Very Fine and exceedingly scarce Revenue Stamped Paper variety, with Jackson letter attesting genuineness, CV: 600.00, (Order # 92427) 500.00
 RNM3 o Violet HC, on Bowers National Bank bank check, CR, usual CC, Very Fine and quite scarce, CV: 475.00, (Order # 92426) 500.00
 RNO2 o Blue HC, usual CC and PH, on State of Iowa check with J.H. Branch, Bankers imprint, Very Fine and quite scarce, CV: 600.00, (Order # 92425) 550.00

MATCH & MEDICINE

- RO5a ★ V. block of eight, OG that is disturbed, two rejoined strips of four, sharp color, couple of nibbed perfs, fresh and near Fine, very scarce multiple, CV: 880.00, (Order # 90099) 700.00
 RO85b ★ V. block of 4, unused, very sharp color, bright and fresh, Very Fine, exceedingly rare multiple, CV: 360.00, (Order # 92231) 400.00
 RO100e ★ Experimental silk, unused, wonderful sharp color and rich impression, thins, fresh and Very Fine appearance, a very scarce stamp, CV: 475.00, (Order # 91093) 350.00
 RO120d ★ V. block of six, (2x3), unused, wonderful deep rich color and proof like impression, H. crease in center pair, several perf separations in one row, fresh, Fine and a very scarce multiple, CV: 600.00, (Order # 90044) 400.00
 RO120d ★ R. inscription block of four, unused, very deep dark color, quite fresh, light crease in T. pair and selvedge, Fine and attractive multiple, exceptionally scarce, CV: 400.00, (Order # 90098) 350.00
 RO130d ★ R. imp. block of 24, unused, vivid rich color and sharp impression, one row re-enforced perfs, few other perf seps, fresh and overall Very Fine, attractive and scarce multiple, CV: 204.00, (Order # 92265) 350.00
 RO181b ★ H. block of 8, full OG, HR, crease runs across T. row, very sharp proof like impression, some perf seps, fresh and Very Fine, exceedingly rare multiple, CV: 360.00, (Order # 92232) 425.00

- RS10d ★ V. block of four, unused, very sharp color, creases and wrinkles, clear margins, fresh and Very Fine, scarce multiple, CV: 1,300.00, (Order # 90100) 1,000.00
 RS14d ★ B.L. com. mar. strip of 7, full OG, with imprints, fresh and Extremely Fine and scarce, very attractive multiple, CV: 525.00, (Order # 92267) 450.00
 RS31e ★ Experimental Silk, Unused, strong color, few of the usual faults that plague this issue, Holcombe backstamp, exceptionally well centered, fresh and Very Fine, of the seven reported on the Aldrich census only two are Fine or better, this stamp certainly ranks among the Finest Known, CV: 650.00, (Order # 96355) 850.00
 RS47d ★ V. strip of three, unused, stunning rich proof like impression, crease runs through middle stamp, fresh, Extremely Fine and choice, CV: 1,125.00, (Order # 90101) 1,100.00
 RS47d ★ unused, very sharp color, massive jumbo margins all around, exceptionally fresh and Superb Gem, certainly the finest quality available, CV: 375.00, (Order # 95900) 500.00
 RS47d ★ Unused, stunning deep dark color and proof like impression, a few light wrinkles, huge balanced margins fresh and Superb, CV: 375.00, (Order # 90266) 450.00
 RS72b ★ Unused, wonderful vivid proof like impression, repaired tears, of the 16 reported on the Aldrich census, eight are faulty, quite fresh and Extremely Fine and exceptionally attractive example of this exceedingly rare stamp, CV: 1,600.00, (Order # 96356) 1,250.00
 RS121i ★ Unused single, very sharp color and proof like impression, huge margins all around, sm. thin, fresh and Superb Gem, the catalog value listed is for a pair, CV: 550.00, (Order # 96357) 250.00
 RS123d ★ Unused, very sharp proof like impression, repaired T.R. corn., few SP's, huge margins all around, of the 15 reported examples on the Aldrich census, nine are faulty or repaired, Extremely Fine and exceptionally rare Medicine stamp, CV: 1,200.00, (Order # 96358) 750.00
 RS139a ★ Unused, incredibly strong dark violet color that is quite sharp and most unusual for this issue, few tiny margin flaws, four full margins which again is very scarce for this stamp, fresh and Extremely Fine, only 25 copies reported on the Aldrich census of which 16 are faulty, one of the more attractive examples of this stamp that we have ever offered, CV: 650.00, (Order # 96359) 700.00
 RS142d ★ V. block of eight, unused, vivid rich color, creases and wrinkles, fresh and near Fine, scarce multiple, CV: 400.00, (Order # 90102) 450.00
 RS143a ★ Unused, mostly good color, some light fading in the center of the stamp, some toning on back, quite well centered for this issue, Very Fine and attractive example of this very scarce stamp with only 20 copies reported on the Aldrich census of which 13 are faulty, a very rare stamp, CV: 900.00, (Order # 96360) 550.00
 RS176a ★ Unused, very sharp color and rich proof like impression, few minor perf flaws, some light toning, quite fresh and Fine example of this scarce stamp with only 40 copies reported on the Aldrich census of which most copies are faulty, attractive stamp, CV: 425.00, (Order # 96361) 350.00
 RS177a ★ Unused, stunningly sharp proof like impression, repaired tear at center, incredible huge jumbo margins all around which is most unusual for this issue, quite fresh and Superb Gem appearing example of this exceedingly rare Medicine rarity with only 15 reported on the Aldrich census of which 10 are faulty to some degree, certainly the Finest appearing copy of this stamp that we have ever offered, CV: 5,500.00, (Order # 96362) 5,500.00
 RS180d ★ Full OG, good color, flaws, fresh and Fine, CV: 300.00, (Order # 90268) 260.00
 RS199b ★ Unused, deep dark color, four clear margins all around, few small flaws, "Springer" backstamp, Extremely Fine appearing example of this very scarce stamp with only 20 copies reported, an exceptionally rare Medicine stamp, CV: 2,750.00, (Order # 96363) 2,250.00
 RS200b ★ Unused, strong color and sharp impression, couple of sm. thins, one of which has been lightly filled, four clear margins all around, quite fresh and Very Fine example of this very scarce stamp with only ten reported on the Aldrich census, CV: 1,750.00, (Order # 96364) 1,500.00
 RS203b ★ Unused, wonderful strong color and sharp impression, fresh and Very Fine example of this scarce stamp with only 24 reported on the Aldrich census, one of the better examples of this rarity that we have ever offered, CV: 1,000.00, (Order # 96366) 1,150.00
 RS215b ★ V. pair, unused, stunning rich color and proof like impression, trace of a tiny corner crease, bright, fresh and Extremely Fine multiple, CV: 280.00, (Order # 90118) 400.00
 RS215b ★ V. block of eight (2x4), unused, stunning sharp proof like impression, bright fresh appearance, light V. bend between rows and small scissor cut between third and fourth pair at R., Superb Gem and an extremely attractive Showpiece, CV: 1,120.00, (Order # 90103) 2,000.00
 RS264d ★ Unused, stunning sharp proof like impression, exceptionally fresh, tiny perf thin, Very Fine and attractive example of this scarce stamp with only 30 copies reported on the Aldrich census of which 17 are faulty, a vastly undercataloged stamp, CV: 350.00, (Order # 96367) 400.00

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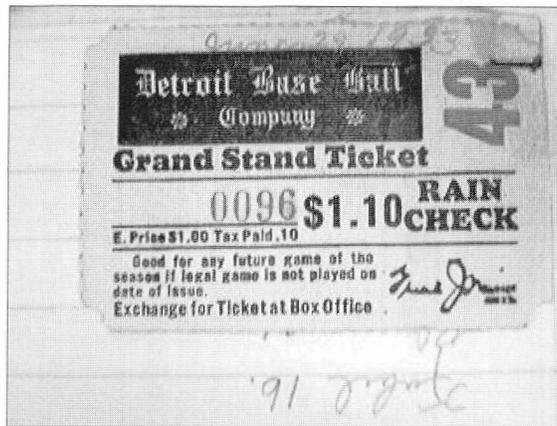
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Federal amusement ticket taxes

Detroit Tigers ticket from June 29, 1933, with tax adding 10 cents to the price of a \$1.00 ticket. This is just a few days after the 1933 tax changes went into effect.

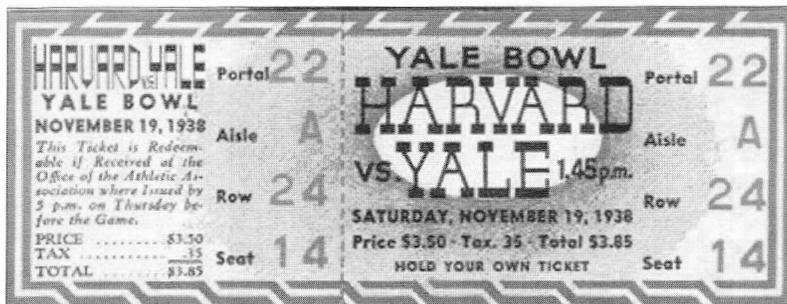


by Scott Troutman, ARA

In an earlier article (Troutman, 2002) I had examined the federal tax on an Army-Navy game ticket and introduced the idea that tickets with taxes shown on them, may well constitute an relatively unexplored arena of revenue collecting. This article explores more of the history of federal amusement taxation.

Some might ask, can a ticket really be a stamp? Or is the tax indicia on a ticket really a stamp? According to *Black's Law Dictionary* (Black, 1951) a stamp is "an impression made by public authority, in pursuance of law, upon paper or parchment, upon which certain legal processing, conveyance or contracts are required to be written and for which a tax or duty is extracted." Old train tickets which have RN type stamps imprinted in the paper clearly meet the legal definition. So, too, documents with embossed RM stamps. In the state arena, tax tags attached to bags of fertilizer or buckets of shrimp seem to meet the criteria. A ticket

Harvard vs. Yale, November 1938. Admission was over \$3.00 and taxed at 10%.

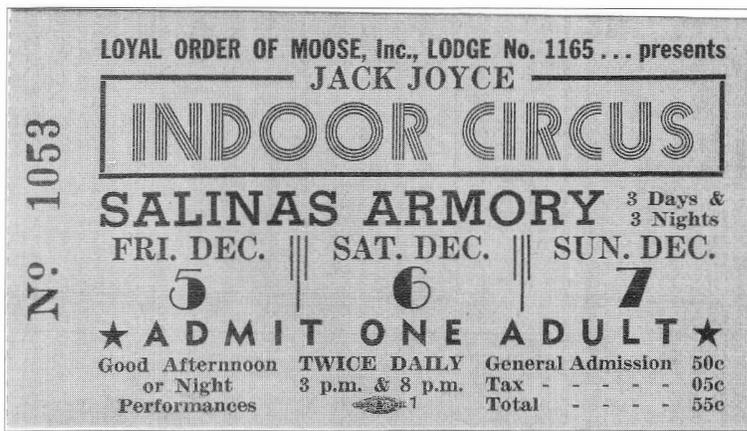


issued by a Florida state park, which shows a 5% tax was paid is a little more nebulous but still meets the legal definition as it was a "public authority" that issued the ticket.

In the case of amusement tickets under the federal laws, the taxing indicia was required to be put on the ticket by law and the laws spelled out rather specifically how it had to be done. They had to show that tax was being extracted. Thus the "in pursuance of the law" part of the definition is met. What disqualifies most tickets as stamps is that they were not produced by a public authority. Rather they were made by the shows promoters in compliance with the laws. So are these stamps? Probably not. [See "What are revenues?" on page X.]

It turns out tickets showing tax payment are more difficult to find than I would have expected given that the laws were in effect continuously from 1926 to 1965. You can find plenty of old tickets on e-Bay but it's surprising how few show tax payment. But what you find has a lot of variety.

The laws taxing amusement tickets started in 1926 (*Treasury Decisions Under Internal Revenue Laws of the U.S.*, Vol 23, Jan 1926–Dec 1926. Treasury Decision 3872 and Vol 34, Jan 1937–Dec 1938. Treasury Decisions 4369 and 4379). Let me recap some of the peculiarities of the 1926 law. Only tickets over 75 cents were taxed, hence this was a luxury tax. A movie ticket was usually 10 cents so these taxes were on big ticket items initially. If the ticket was sold at places like "newstands, hotels and other places other than the ticket offices of such theaters, operas, or other places of amusement, at not to exceed 50 cents in excess of the sum of the established price therefore" (*Session Laws of the Sixty-Ninth Congress*, Session I, Chapter 27, Title V, 1926, pp 92–103) then the tax jumped to 20%. If these intermediate agents or brokers charged more than 50 cents for their services then an additional tax of 50% on the amount over 50 cents was added. Roof gardens, cabarets or "similar entertainment" had a 15% tax. If "the charge for admission is wholly or part included in the price paid



Jack Joyce Circus ticket from December 7, 1941, the day Pearl Harbor was bombed. Jack Joyce was the son of a Danish circus performer who started out in wild west shows, ran a circus featuring animal acts and ended his career with the Clyde Beatty circus. 10% rate.

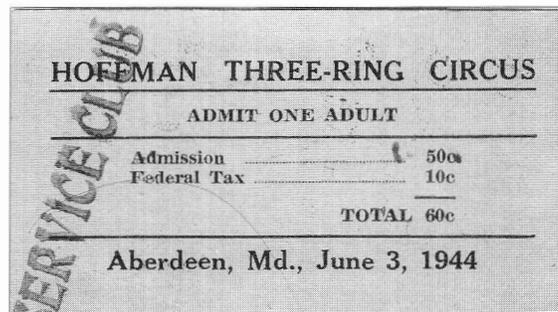


Heaney Magic Show ticket probably from 1942. Calls tax the Defense tax but it was still 10%.

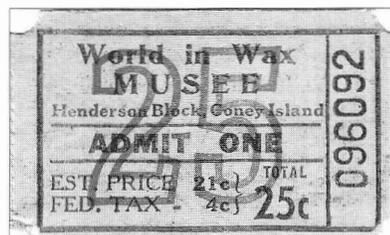
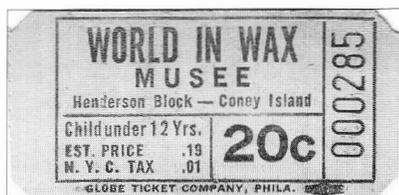
for refreshment, service or merchandise," in others words it had a cover charge, then the tax was at 20%. Complimentary passes were taxed at the rate of a regular ticket price. Swimming pool tickets were taxed as an amusement and so were admissions to skating rinks, beaches, etc.

Box seats and season tickets were taxed at 10% of whatever the price would have been, had you bought individual game tickets for those same seats.

There were lots of exclusions. If the ticket was for an educational, religious or charity



Hoffman 3 Ring Circus ticket at the 20% rate from 1944.



Two tickets for the World in Wax Musee at Coney Island. The 25-cent ticket reflects the 20% higher war tax. The 20-cent ticket is from the 1950s. Not your normal wax museum, the Musee operated from 1944 to 1974 and featured wax exhibits of such sights as electrocutions, atrocities and KKK lynchings.

function they were not taxed.

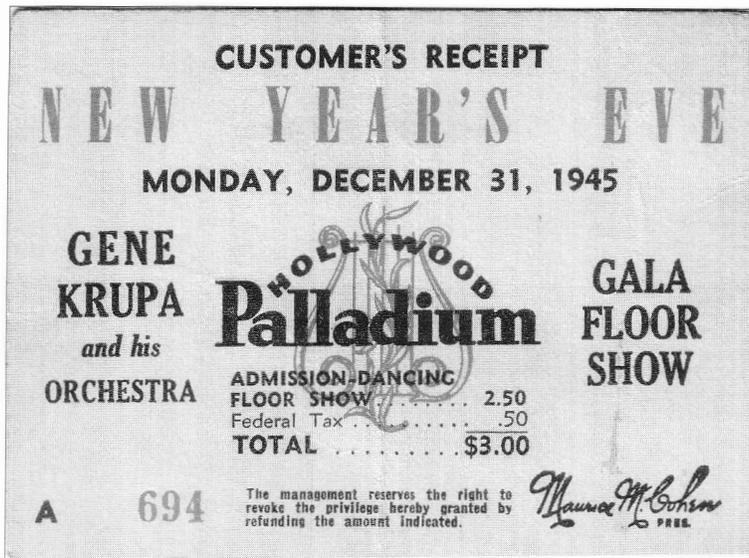
Agricultural fairs were not taxed. The same was true for societies for the prevention of cruelty to animals, groups which supported symphony orchestras, or which worked to improve "city, town, village or other municipality" or which supported war veterans, the armed forces, police, firemen, the National Guard or groups like the USO. This eliminated the tax on most dances and all but professional sporting events. "Spoken plays" were not taxed so most stage plays and chataquas avoided taxation. A musical or opera could have been taxed.

One part of this law placed a 10% on dues or membership fees (where the dues or fees



1944 20% rate ticket from Sonja Henie's Hollywood Ice Revue.

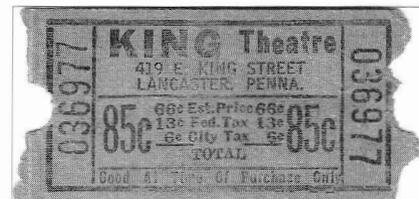
were over \$10 a year) to social, athletic or sporting clubs, and it also applied to initiation fees to organizations if they were over \$10. As tickets were not produced for these charges, I will not track the changes to the



1945 ticket at 20% for the New Year's Eve show at the Hollywood Palladium featuring Gene Krupa and his Orchestra.



16-cent Interlaken Park amusement park ticket from Fairmont, Minnesota, with 20% federal tax. The lowest admission price I have acquired with tax.



King Theatre ticket from Lancaster, Pennsylvania with both 20% federal tax and 10% city tax. This was too high a price for a movie ticket so it may have been a music, vaudeville or magic show.

dues in this article.

On admissions tickets the charges had to be broken out on the ticket as the price for the event, the federal tax, other taxes and then the total ticket price. Some of the Internal Revenue tax decisions spelled this out in detail.

In 1928, the law was amended (*Session Laws of the Seventieth Congress, Session I, Chapter 532, 1928, pps 863-864*) to exclude tax on tickets up to \$3. Fights or boxing matches charging over \$5 were taxed at a 25% rate. In that time period this would probably only have been on major fights or World Championships. Brokers were now allowed to charge up to 75 cents for their services tax free. Above that they owed 50% of what they charged in taxes.

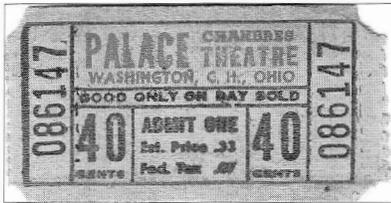
Rare dance ticket with federal tax at 20% in 1949.



In 1933 Tax Decision 4369, effective June 23, 1933, held that reporters covering the events were exempt from tax. So too were people required to put on the event such as circus roustabouts or ambulance crews at a football game. The big change was that this law lowered the price of taxable tickets to 41 cents or more. A lot more events were now taxable. A specific exclusion was made for tickets to the Olympics.

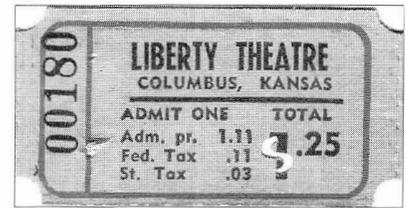
July 1, 1938 (Codifications of Internal Revenue Laws, Internal Revenue Code, Vol. 53 No. 1, *U.S. Statutes at Large, 1939 pps 189-194*) more amendments to the tax laws were made. Free tickets or complimentary tickets were now taxed and the tax had to be paid on the normal ticket price. One goofy bit of lawmaking was a definition of a spoken play. It could have music or be a musical. But it had to have at least two acts and run for 105 minutes. It also could not be produced by mechanical means. I do not know that would have covered as they were not talking about motion pictures, but rather some kind of mechanical contraptions used a circuses is my guess. One wonders what genius of the time lobbied for these changes and whose job it was to go out and time the plays.

In 1940 (*Session Laws of the 76th Congress, 3rd Session, Chapter 419, p 523*), with war in Europe underway, a Defense tax was



1950s Washington, Ohio, movie ticket for 40 cents at reduced 10% rate.

1950s ticket to Liberty Theatre in Columbus, Kansas with 10% federal tax and a 3-mill Kansas state tax.



passed which added to the admissions taxes in three categories. Box seats now got an addition 1% of tax, with a new rate of 11%.

Sales through brokers also had the rate increased to 11%. And cabarets were taxed at 20% across the board, never mind worrying about cover charges. The ticket price that was taxable was once again lowered, this time to 21 cents or above. Most movies were still under that range.

Effective March 6, 1944 (*Session Laws of the 78th Congress, 2nd Session, Chapter 63, p 61, February 25, 1944*), with World War II raging, the amusement taxes were raised to 20% including box seats. The minimum price for a taxable ticket eliminated. Cabaret tickets jumped to a 30% tax rate. The soldiers must have protested, as on July 1, 1944, the cabaret tickets were reduced back to a 20% tax. A provision in this law was that the old rates would be reinstated six months after the war's end. Like most provisions of this kind, they were never implemented.

In 1951 (*Public Law 183, October 20, 1951, p 519-520*), the Congress made some odd adjustments. Swimming pool, beach and skating rink admissions taxes were eliminated and taxes on complimentary passes were eliminated. A really strange provision of this law was that athletic contests between elementary or secondary school children were not exempt unless all the proceeds went to the schools or charities. The same was true of carnivals, circuses or rodeos. If the performers got paid, even if the net profits went to charities, the tickets were taxable. You wonder who was worried about the money

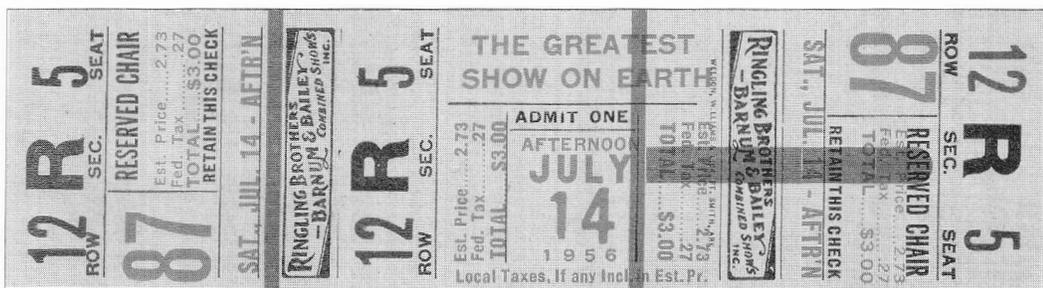
those second graders were pulling in.

It was not until 1954 (*Public Law 324, March 31, 1954, pp 37-39*) when Congress lowered admission taxes back down to 10%. The goofy provisions of the 1951 change on school contests and rodeos and such was undone. Ticket prices taxed went up to events charging 51 cents or more.

In 1959 (*Internal Revenue Codes of 1959, Chapter 33, SubSection 4231, passed August 6, 1959*), cabaret and roof gardens remained taxed at 20% and a new tax was put on admissions to horse and dog tracks of 20%. Exemptions were added for historic sites, museums and planetariums and "home and garden tours." Amateur theatre performances were now mostly exempt. Concerts conducted by community organizations were added to the exemption list. And amateur and semi-profession baseball games were excluded so long as no stockholders were gaining profit.

The admission taxes were ended on June 21, 1965 (*Public Law 89-44, June 21, 1965, pp 144-146*). The bad news was they started taxing telephone service instead.

Taxed tickets for professional sports and college bowl games seem to be the easiest to find but are some of the priciest to acquire. They run from \$20-100. Championship fight stubs are also very pricey. Movie tickets are some of the cheapest available running in the \$4-10 range, but are usually only found from the time period when there was no minimum price. Tougher to locate are tickets to ice fol-



Ringling Brothers circus ticket from July 14, 1956.

Ocean's Down horse race ticket from Maryland in 1956 taxed at 20%.



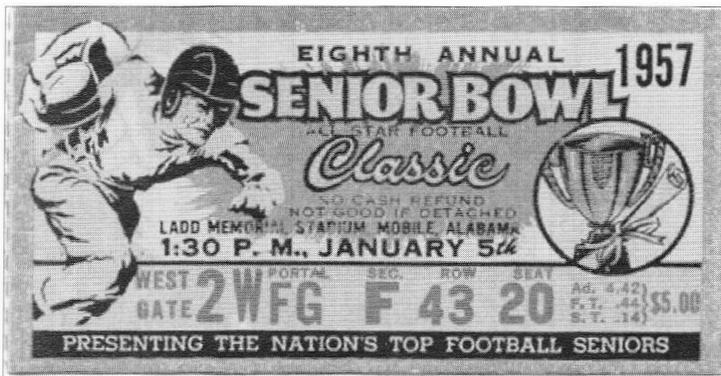
lies, circuses, amusement parks, wax museums, musical entertainments and dances. Most of these are reasonably priced for under \$15. After several years of looking I have yet to spot one from the 1920s. Curiously 1957 is the last year I have been able to find taxed

tickets. The taxes appear to have come off football bowl games about that time.

My special thanks to Ron Leshar who acquired most of the tax laws for me on a trip to Washington, D.C.

References

1. Troutman, S. 2002. The Army-Navy Ticket. *The American Revenuer*, November-December; 56:137.
2. Black, H. C. 1951. *Black's Law Dictionary, 4th edition*. St. Paul, Minnesota: West Publishing Co.



January 5, 1957, Senior Bowl ticket which also included a 3% Alabama state tax. It is entirely possible the federal tax was eliminated starting January 1957, but the tickets were prepared and sold in 1956.

What are revenues?

The subject of what are revenues once again has been posed by author Scott Troutman in the previous article. He quotes *Black's Law Dictionary* as his authority. In the past several years several attempts have been made to describe what is permissible in revenue exhibits, both at the national and international levels. What follows has been distributed by the FIP in the description of the exhibiting disciplines:

Revenues are issued by or under the authority of a nation, state, municipal or other governmental unit and serve one of three purposes: to show that a tax has been paid, a fee for a governmental service has been paid or that the purchaser has a monetary credit with a governmental entity.

The reason for stating that they are issued by or under the authority of government is

obvious when examining the standard catalogs. Numerous provisionals have been created by private companies and certainly are a part of the history of taxation. Examples from the U.S. include the Dr. K provisionals (Scott RS307-315), the unlisted St. Louis provisionals used in July, 1898 that are footnoted in the *Scott Specialized*, and several of the narcotics tax stamps (Scott RJA26-29B).

Troutman stops short of accepting the tickets as stamps because they were not produced by the governmental authorities. There are too many examples of private efforts that are currently accepted to stop short in this case. They were produced in compliance with law and regulation. Let them join the ranks of revenue stamps!

Ronald E. Leshar
Associate Editor

Revenue Stamped Paper and Adhesive Revenue Stamps of Belgium 1648-2003 by Emile J. Van den Panhuyzen. 173 pages, A4, perfect bound, priced (in Euros), illustrated (all in color), in English. Published by and available from the author (Avenue des Lauriers Cerises 14, 1950 Kraainem, Belgium) for \$60 plus shipping (\$5 for Europe or \$10 for other countries).

This beautifully produced piece of fiscal philatelic literature is divided into two parts—the revenue stamped paper (starting in 1648 with issues of the old provinces, the Spanish Netherlands, the Austrian Netherlands and issues of various occupation forces and finally the free state of Belgium 1830-2003. The second part contains the various adhesive issues from 1857 through the Euro issues of 2001.

The stamped revenue paper is not priced nor are the listings numbered. It might be

expected that the very early listings represent what is now known to collectors but not necessarily complete. Additionally some of the adhesives for excise duty such as Mossy wines, mineral water and tobacco are not numbered and only some stamps priced.

But everything is well illustrated. This catalog is based on the author's international Large Gold medal collection. Documents or portions of documents are illustrated so that the imprinted or embossed stamps can clearly be seen; where they are not so clear, excellent drawings of the stamp accompany the illustrations. Adhesives are all illustrated and many are shown on various types of documents. While not a complete substitute for actually viewing the author's exhibit, this catalog certainly must be an acceptable substitute. It is highly recommended for all interested in fiscal literature.

Kenneth Trettin

Civil War Era Occupational Licenses, 1863-1873 (ISBN 0-9619611-1-2, LCCN 2002111703) by John Alan Hicks. 219 pages, 107 illustrations, 11 in color, 4 tables, 8 1/2 x 11 inches, hard bound, 2004. Available from the publisher, John Alan Hicks, 2 South Hill Court, Morristown, New Jersey 07960. Price \$95.00 plus \$5.00 shipping. New Jersey residents add 6% sales tax.

The Hicks volume on the Civil War occupational licenses is important for at least two reasons. Philatelically the book fills an important void by cataloging one of the few remaining less trodden territories in U.S. federal revenues. The Hicks classification of these licenses will set the standard for generations to come. This is a serious and careful study of the licenses and special tax stamps that would later be produced by the Bureau of Engraving and Printing. The author's logical structure suggests that there may be additional varieties that await discovery and he has left room in his cataloging scheme for them to be inserted. While it has long been known that some of these licenses were printed by private printers, the author's careful research in the National Archives shows that most of the extant examples were printed by the Government Printing Office.

Secondly, it is hard to underestimate the

importance of this story. While most ARA members are familiar with the more popular first issue revenue taxes initiated in 1862, such taxation of financial documents with the use of adhesive stamps has been completely abandoned since the end of 1967. These licenses serve as a bridge between the earlier RM stamped still, liquor, and merchandise licenses of the first decade following the founding of the United States, the similar licenses in the 1814-1817 period, and the later special tax stamps. As the renamed special tax stamps, these licenses remain a part of the taxation of businesses to the present day. Hicks tells the important story of the licenses' encounter with the judicial branch of government and the legislative response as the licenses evolved into the annual occupational tax which we see as the Special Tax Stamp posted conspicuously in every retail liquor establishment in America today.

Hicks concludes each section on a given license type with comments on usage, bringing to life the government's taxation of businesses and unusual features of some of the licenses such as added penalties which were imposed when businesses were brought into compliance with the law. The author has examined almost 500 licenses, far more than

Review/ 86

Distilled Spirits (including brandy) taxpaid stamps

a trial listing

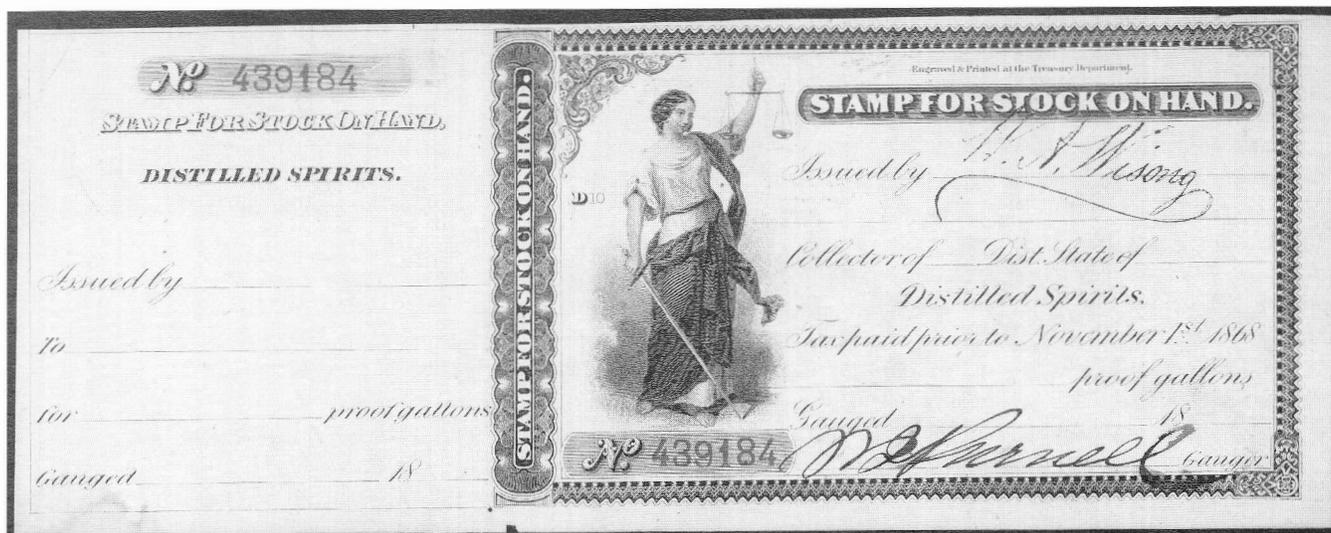
By Ronald E. Leshner, ARA

What follows is a trial listing of the distilled spirits tax paid stamps, based on the *Springfield List* (1912), a privately circulated listing by John Bobo, and the records of the Bureau of Engraving and Printing (some of which are in the National Archives). An x indicates items that have been seen by the author. If readers have copies of any stamps not reported herein, they are urged to contact the author. No attempt has been made to price these stamps. It is expected that sufficient interest and activity will be generated so that prices based on sales can be included in the next edition of this listing.

One innovation in this listing is that stamps prepared for brandy are also included in this listing. Initially distilled spirits could only be shipped from the distillery in casks of 20 gallons or more. Special regulations (authorized by the law) were initiated in 1869 to permit casks as small as 10 gallons for brandy. All ten gallon stamps were suitably inscribed with a special inscription designating their

use for brandy until the Series of 1878. Although the first stamps of the Series of 1878 contained the brandy designation, this designation was eventually eliminated probably in the mid-1880s. No separate designation on the 10 gallon stamps was made for the next 50 years. In 1938 when the tax rate on distilled spirits was raised from \$2.00 to \$2.25 per proof gallon, the rate on brandy was retained at \$2.00. At this time provisional values were surcharged and in 1940 a separate set of brandy taxpays was introduced. Rather than classify the brandy taxpays separately, it was thought that their close association with the distilled spirits taxpays made their inclusion logical. The fact that the brandy designation was an on again, off again occurrence over the period of use of the distilled spirits taxpays added further weight to their inclusion with the rest of the distilled spirits taxpaid stamps.

Likewise, the Nonbeverage Distilled Spirits stamps of the Prohibition Era (1920–1933) have been included for many of the same reasons as the brandy stamps.

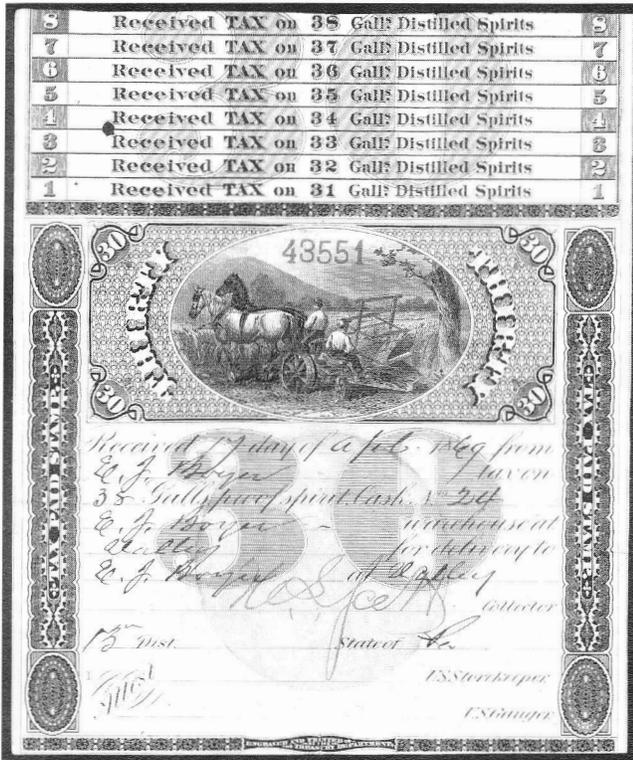


1—1868 Stock on Hand. (81% actual size)

1868. Stock on Hand

White wove paper.

1 (no value) Black



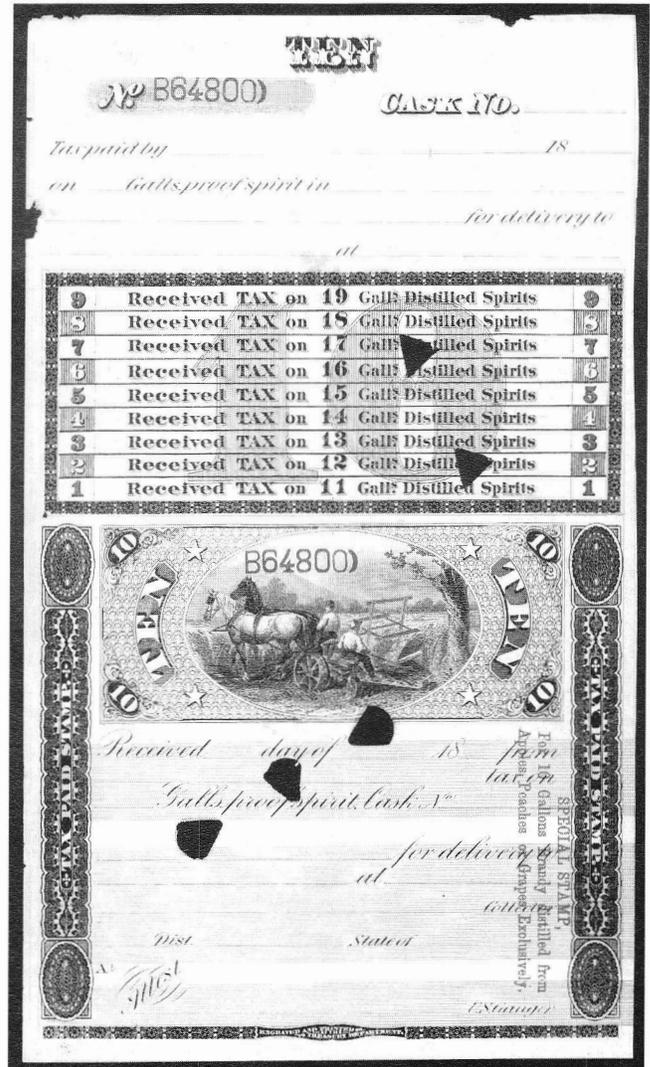
3—1868. (67% actual size)

1868. Taxpaid stamps. Tax rate 50¢ per gallon

White wove paper. Harvester scene. Engraved and printed by the Treasury Department.

A. White wove paper B. White silk paper
wtmk IR (1870)

2	20 gallons Black	x	
3	30 gallons Black	x	
4	40 gallons Black	x	x
5	50 gallons Black	x	x
6	60 gallons Black	x	x
7	70 gallons Black	x	
8	80 gallons Black		x
9	90 gallons Black		
10	100 gallons Black		
11	110 gallons Black	x	
12	120 gallons Black		
13	130 gallons Black	x	

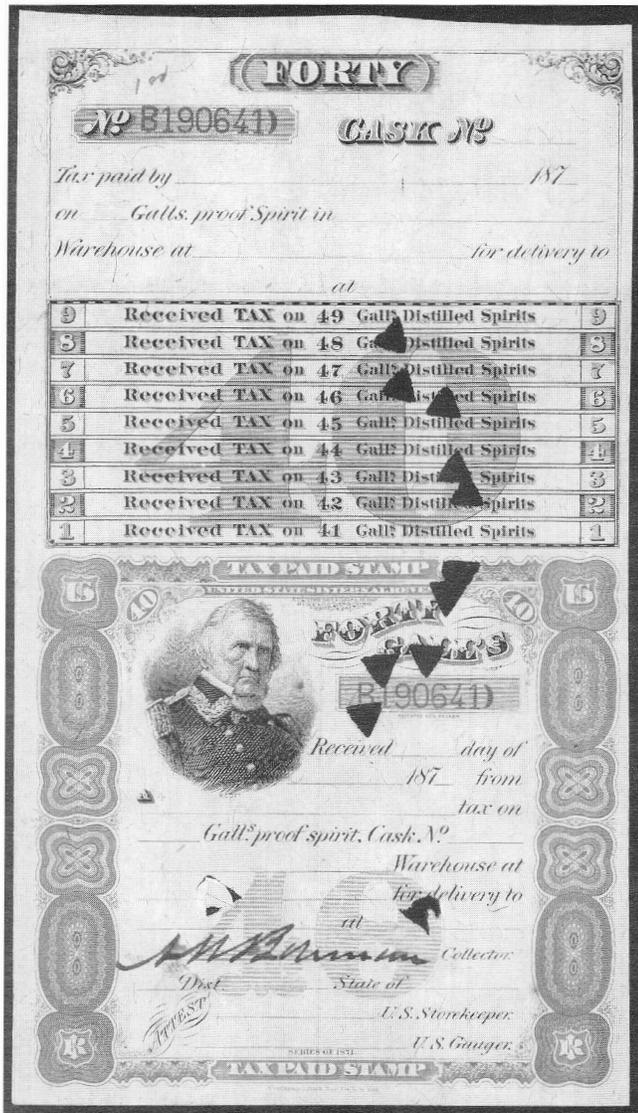


14—1869 Special stamp for fruit brandy. (67% actual size)

1869. Special stamp for fruit brandy

Same design as 1868 on thin white wove paper. Bands of alternating gray and violet lines at bottom. Overprinted "Special Stamp For 10 Gallons Brandy distilled from Apples, Peaches or Grapes Exclusively" vertically at lower right reading downward.

14	10 gallons Black	x
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18—Series of 1871. (67% actual size)

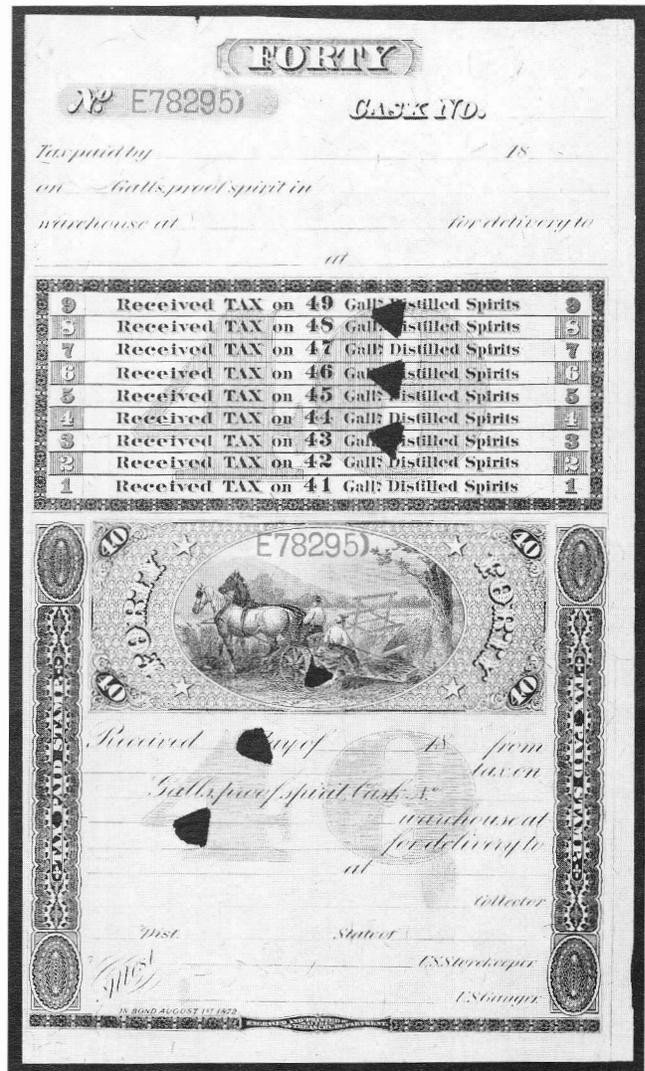
Series of 1871. Taxpaid stamps. Tax rate 50¢ per gallon

White silk paper. Frames printed by the Continental Bank Note Company. Vignettes engraved and printed by the Bureau of Engraving and Printing. The 10 gallon stamp is inscribed "Special Stamp 10 galls Brandy Distld from Apples, Peaches or Grapes Exclusively." Frames are known in either Red or Vermillion as noted.

		Red	Vermillion
15	10 gallons Red and black Thomas	x	x
16	20 gallons Red and black Fessenden	x	x
17	30 gallons Red and black Wolcott	x	
18	40 gallons Red and black Scott	x	
19	50 gallons Red and black Spinner	x	
20	60 gallons Red and black Hamilton	x	

21	70 gallons Red and black Van Buren	x
22	80 gallons Red and black Taylor	x
23	90 gallons Red and black	
24	100 gallons Red and black	
25	110 gallons Red and black	
26	120 gallons Red and black	
27	130 gallons Red and black Lincoln	x

The Springfield List (1912) contains a note before the Series of 1871 regarding a provisional issued by "Inspector O'Donnell" [see page 85]. It is the reasoned opinion of the author that this is a facsimile for O'Donnell's O. K. (Old Kentucky) Bourbon. The example in the author's collection is complete with coupons reading 41 through 45 gallons at the top in imitation of the government tax paid stamps.



31—1872 In Bond. (65% actual size)

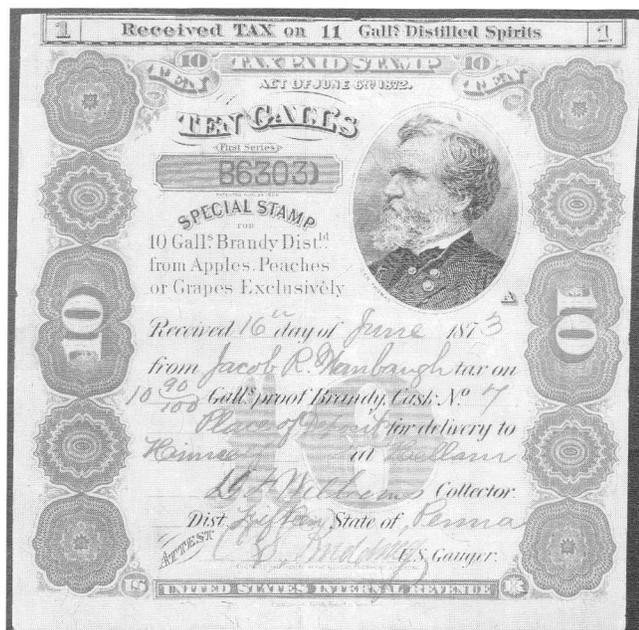
1872 In Bond. Tax rate 50¢ per gallon

Series of 1868 printed on Willcox Chameleon (violet)

silk) Paper. At lower left is the added inscription “In Bond August 1, 1872,” signifying that the spirits had paid the tax at the 50¢ per gallon in advance of the increase that was effective August 1, 1872.

29	20 gallons Black	x
31	40 gallons Black	x
33	60 gallons Black	x

It is assumed that all sizes in the 1872—In Bond set were available. Deats and Sterling remainders have been recorded for only the three sizes listed above.

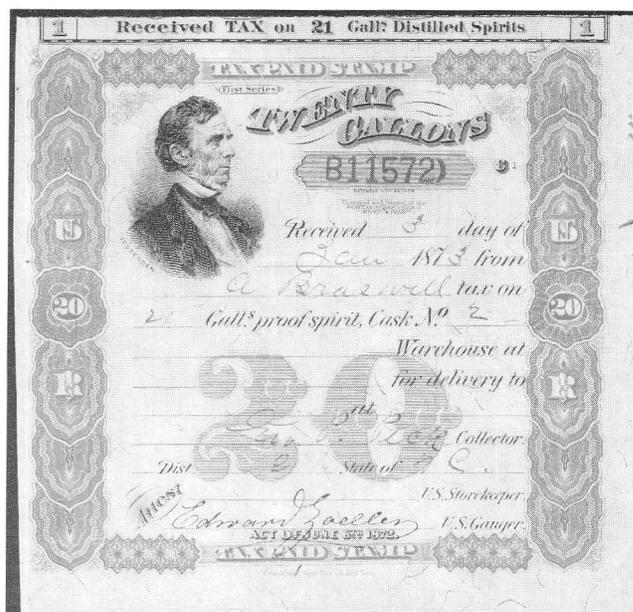


41—Series of 1872. (68% actual size)

Series of 1872. Taxpaid stamps. Tax rate 70¢ per gallon

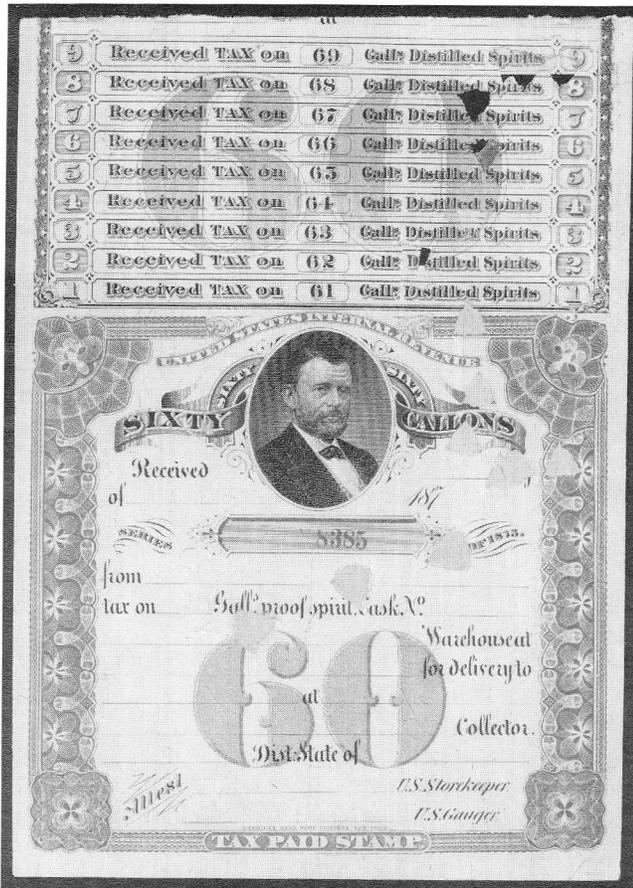
Frames printed by the Continental Bank Note Company. Vignettes engraved and printed by the Bureau of Engraving and Printing. The 10 gallon stamp is inscribed “Special Stamp 10 galls Brandy Distld from Apples, Peaches or Grapes Exclusively.” White silk paper. It is not known if this set exists with both red and vermillion frames (as in the previous and succeeding sets), although it seems likely.

		A. White silk paper	B. violet silk paper
41	10 gallons Red and black Thomas	x	
42	20 gallons Red and black Fessenden	x	x
43	30 gallons Red and black Wolcott	x	x
44	40 gallons Red and black Scott	x	x
45	50 gallons Red and black Spinner		
46	60 gallons Red and black Hamilton		x



42—Series of 1872. (66% actual size)

47	70 gallons Red and black Van Buren	x	
48	80 gallons Red and black Taylor		
49	90 gallons Red and black		
50	100 gallons Red and black		
51	110 gallons Red and black		
52	120 gallons Red and black		
53	130 gallons Red and black Lincoln	x	
			A. Violet silk paper
			B. Green silk paper
54	10 gallons Green and black Thomas		
55	20 gallons Green and black Fessenden		
56	30 gallons Green and black Wolcott		
57	40 gallons Green and black Scott	x	x
58	50 gallons Green and black Spinner	x	
59	60 gallons Green and black Hamilton	x	x
60	70 gallons Green and black Van Buren		
61	80 gallons Green and black Taylor	x	
62	90 gallons Green and black		
63	100 gallons Green and black		
64	110 gallons Green and black		
65	120 gallons Green and black		
66	130 gallons Green and black Lincoln		



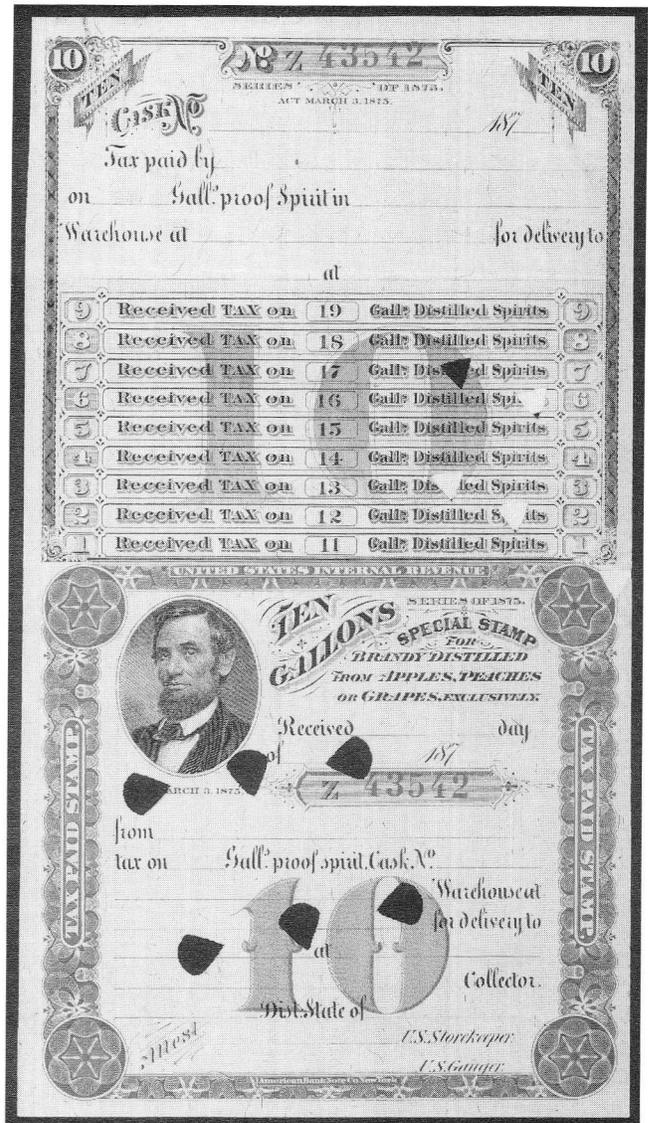
72—Series of 1875. (67% actual size)

Series of 1875. Tax rate 90¢ per gallon.

Green silk paper. Grant portrait on all sizes. Frames and vignettes printed by the American Bank Note Company. Green silk paper. Serial numbers in two styles, small compact and large.

70	40 gallons Green and black	x
72	60 gallons Green and black	x

It is assumed that all sizes in the Series of 1875 with Grant's portrait were available. Deats and Sterling remainders have been recorded for only the two sizes listed above.

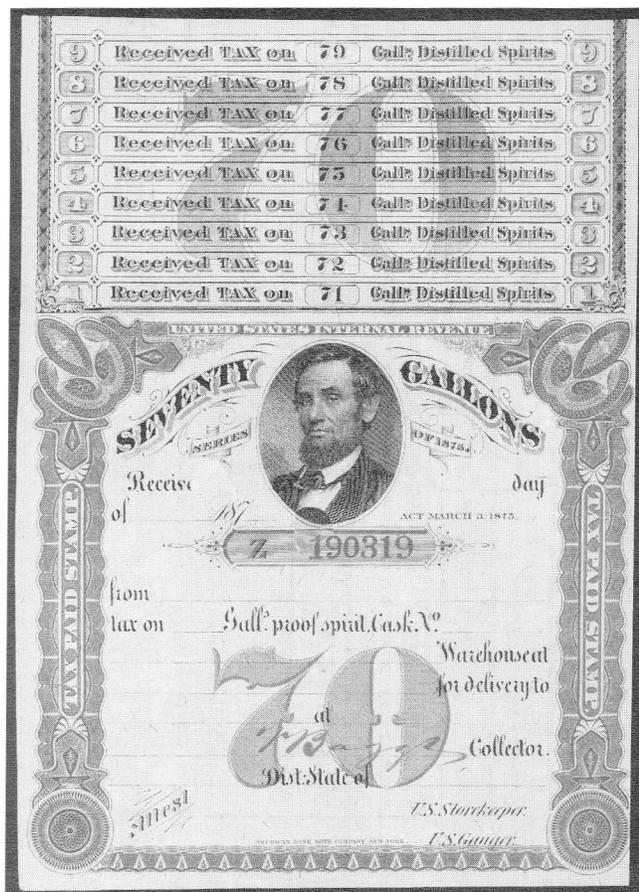


80—Series of 1875. (66% actual size)

Series of 1875. Tax rate 90¢ per gallon.

Green silk paper. Lincoln portrait on all sizes. Frames and vignettes printed by the American Bank Note Company. Green silk paper. Serial numbers in two styles, small compact and large. The letter Z is part of the serial panel; its significance is unknown. The 10 gallon stamp is inscribed "Special Stamp 10 galls Brandy Distld from Apples, Peaches or Grapes Exclusively."

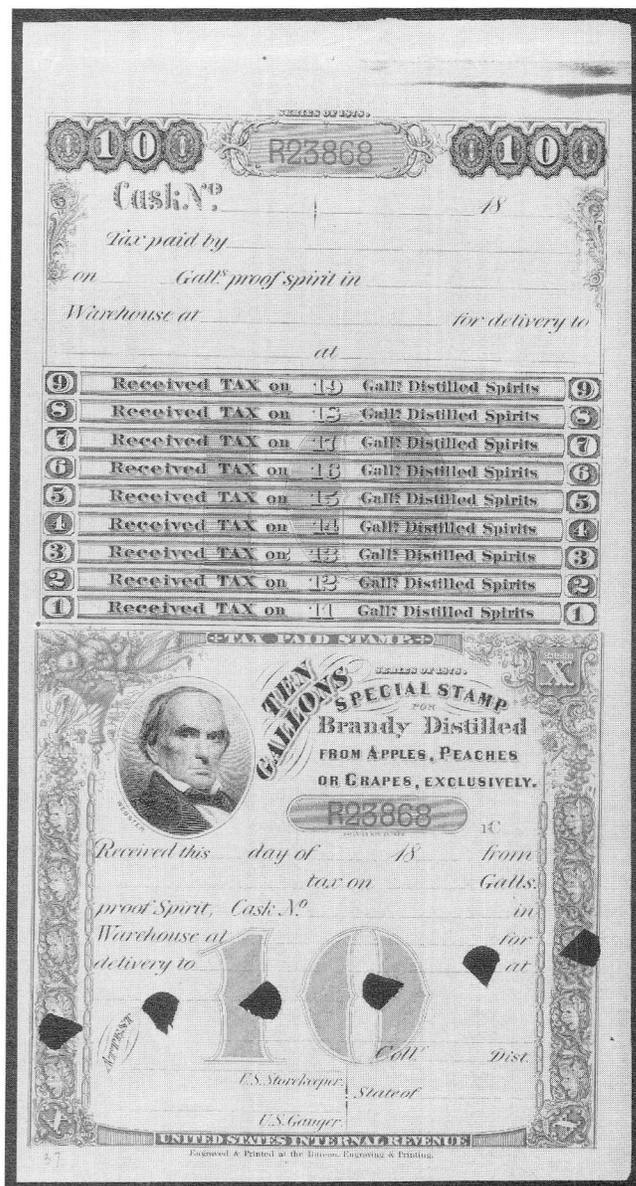
80	10 gallons Green and black	x
81	20 gallons Green and black	x
82	30 gallons Green and black	x
83	40 gallons Green and black	x
84	50 gallons Green and black	x
85	60 gallons Green and black	x



86—Series of 1875. (68% actual size)

86	70 gallons	Green and black	X
87	80 gallons	Green and black	X
88	90 gallons	Green and black	X
89	100 gallons	Green and black	
90	110 gallons	Green and black	
91	120 gallons	Green and black	X
92	130 gallons	Green and black	X

It has been reported that the objection to the portrait of the then current President Grant on the previous set caused such a furor that the American Bank Note Company replaced his portrait with that of the "martyred President" Lincoln.

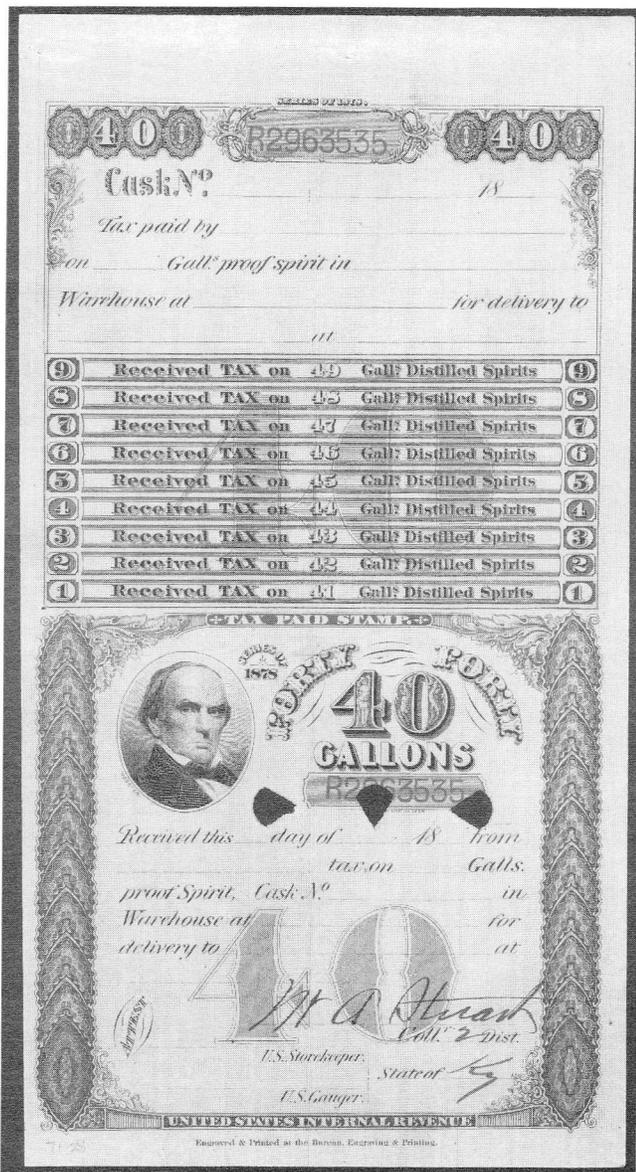


93—Series of 1878. (65% actual size)

Series of 1878. Tax rate 90¢ per gallon.

Various papers. Daniel Webster portrait on all sizes. Frames and vignettes printed by the Bureau of Engraving and Printing. Serial numbers with prefix letter R in red.

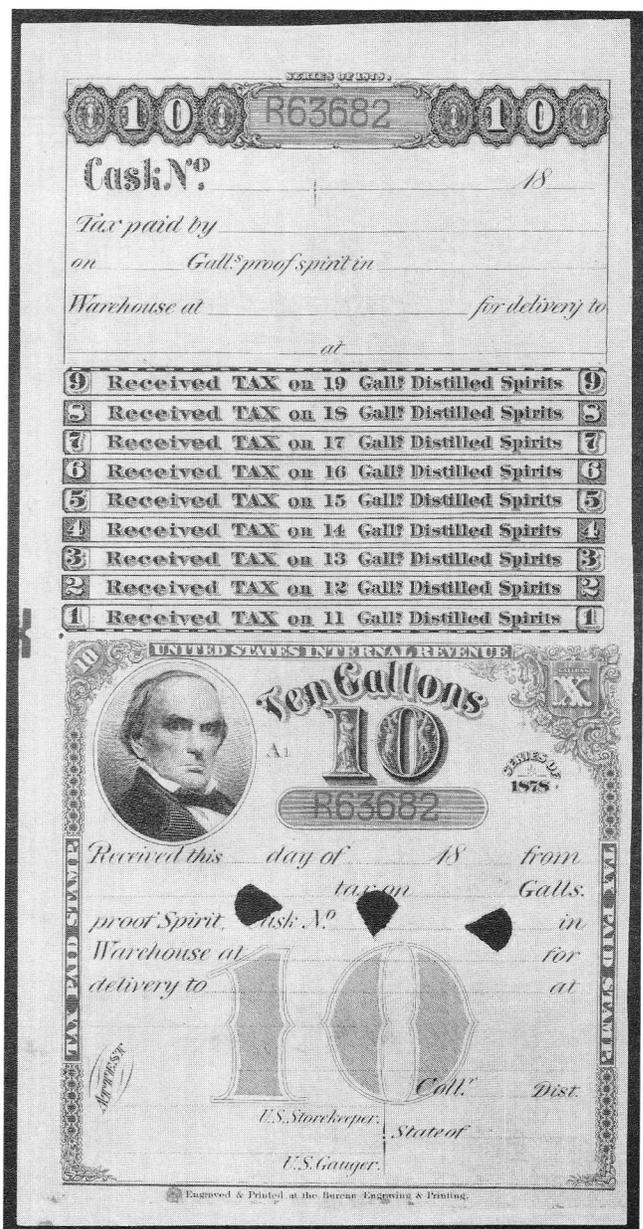
		A. Green silk paper	B. Green paper	Blue paper
93	10 gallons	Green and black	X	
		With Brandy inscription		
94	10 gallons	Green and black		X
		Without Brandy inscription		
95	20 gallons	Green and black	X	
96	30 gallons	Green and black	X	



97—Series of 1878. (65% actual size)

97	40 gallons Green and black	x	x
98	50 gallons Green and black	x	x
99	60 gallons Green and black		x
100	70 gallons Green and black		x
101	80 gallons Green and black		x
102	90 gallons Green and black		x
103	100 gallons Green and black		
104	110 gallons Green and black		
105	120 gallons Green and black		
106	130 gallons Green and black		

The 10 gallon stamp (#93) is inscribed "Special Stamp 10 galls Brandy Distld from Apples, Peaches or Grapes Exclusively." This special inscription is absent on #94.



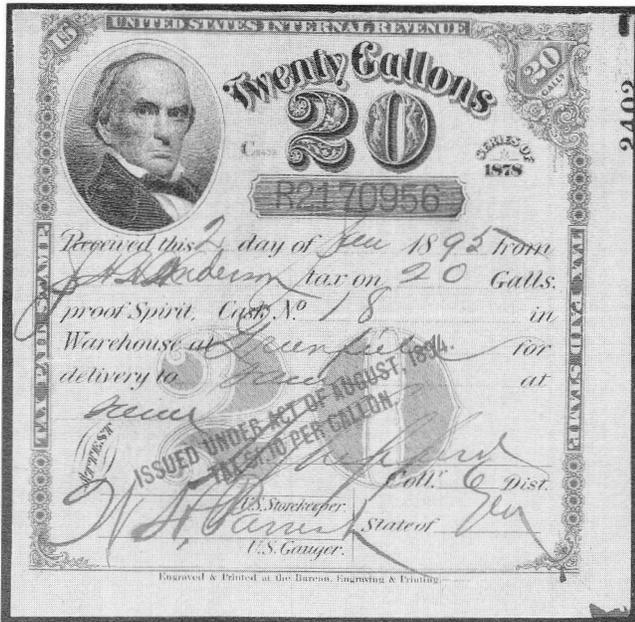
107—1878 Reduced size. (75% actual size)

1878 Reduced Size.

Green paper watermarked USIR.

107	10 gallons Green and black	x
108	20 gallons Green and black	x

In the late 1880s the Bureau of Internal Revenue requested that the Bureau of Engraving and Printing reduce the size of the 10 and 20 gallon distilled spirits stamps. The name of Webster to the lower left of the portrait has been omitted on both the 10 and 20 gallon reduced size stamps.

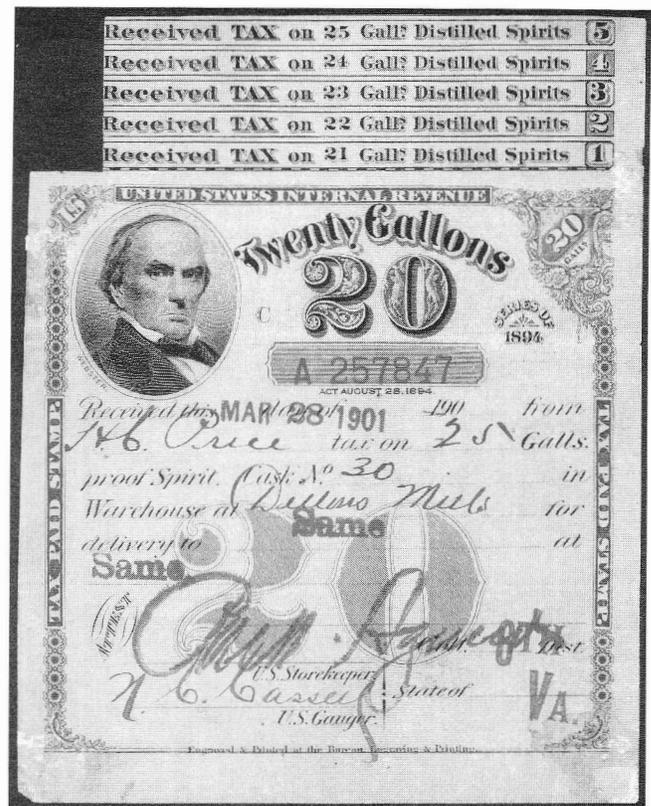


110—1894 Provisional issue. (75% actual size)

1894 Provisional Issue. Tax rate \$1.10 per gallon.

Series of 1878 stamps overprinted in two lines in red "ISSUED UNDER ACT OF AUGUST, 1894 / TAX \$1.10 PER GALLON." The 10 and 20 gallon sizes were overprinted on the reduced size stamps.

109	10 gallons Green and black	
110	20 gallons Green and black	x
111	30 gallons Green and black	
112	40 gallons Green and black	
113	50 gallons Green and black	
114	60 gallons Green and black	
115	70 gallons Green and black	
116	80 gallons Green and black	x
117	90 gallons Green and black	
118	100 gallons Green and black	
119	110 gallons Green and black	
120	120 gallons Green and black	
121	130 gallons Green and black	

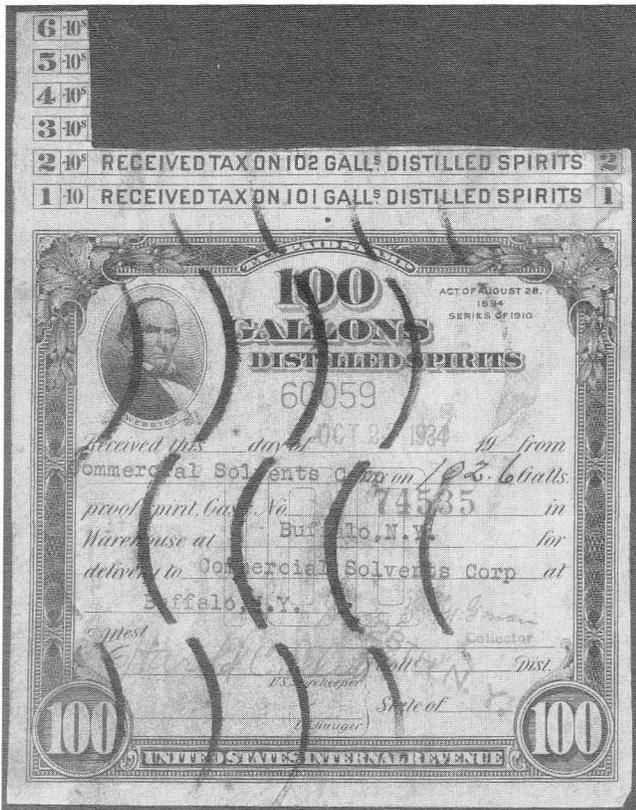


123—Series of 1894. (77% actual size)

Series of 1894. Tax rate \$1.10 per gallon.

Similar to the Series of 1878. "ACT AUGUST 28, 1894" inscribed below serial panel. The 10 and 20 gallon sizes are the reduced size stamps.

122	10 gallons Green and black	x
123	20 gallons Green and black	x
124	30 gallons Green and black	
125	40 gallons Green and black	x
126	50 gallons Green and black	
127	60 gallons Green and black	
128	70 gallons Green and black	
129	80 gallons Green and black	
130	90 gallons Green and black	
131	100 gallons Green and black	
132	110 gallons Green and black	
133	120 gallons Green and black	
134	130 gallons Green and black	



143—Series of 1910. (70% actual size)

Series of 1910 Tax rate \$1.10 per gallon.

Similar to the Series of 1894. Blue paper water-marked USIR

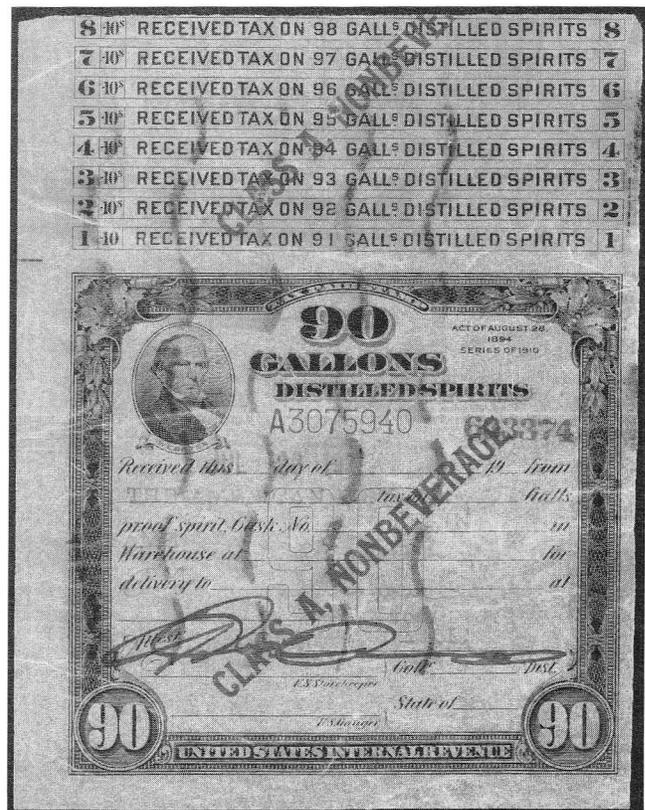
134	10 gallons Black	
135	20 gallons Black	
136	30 gallons Black	X
137	40 gallons Black	
138	50 gallons Black	
139	60 gallons Black	
140	70 gallons Black	
141	80 gallons Black	
142	90 gallons Black	
143	100 gallons Black	X
144	110 gallons Black	
145	120 gallons Black	
146	130 gallons Black	

It is believed that the reduction to one color on this series was part of the general cost saving measures that were requested by Internal Revenue about 1909-10. Most tax paid revenues were redesigned and simplified about that time.

1917 District Provisionals. Tax Rate \$3.20 per gallon for beverage alcohol

Handstamp overprints on the Series of 1910 stamps. Handstamps were applied in local district offices. A single line handstamp in violet or red reads "\$3.20 Rate" and the violet handstamp exists in two sizes; a two line handstamp in violet reads "ACT OF 1917 / \$3.20 RATE." Other handstamps may be known.

		one-line	two-line
147	10 gallons Black		
148	20 gallons Black		
149	30 gallons Black	X	X
150	40 gallons Black	X	
151	50 gallons Black		
152	60 gallons Black		
153	70 gallons Black		
154	80 gallons Black		
155	90 gallons Black		
156	100 gallons Black		
157	110 gallons Black		
158	120 gallons Black		
159	130 gallons Black		



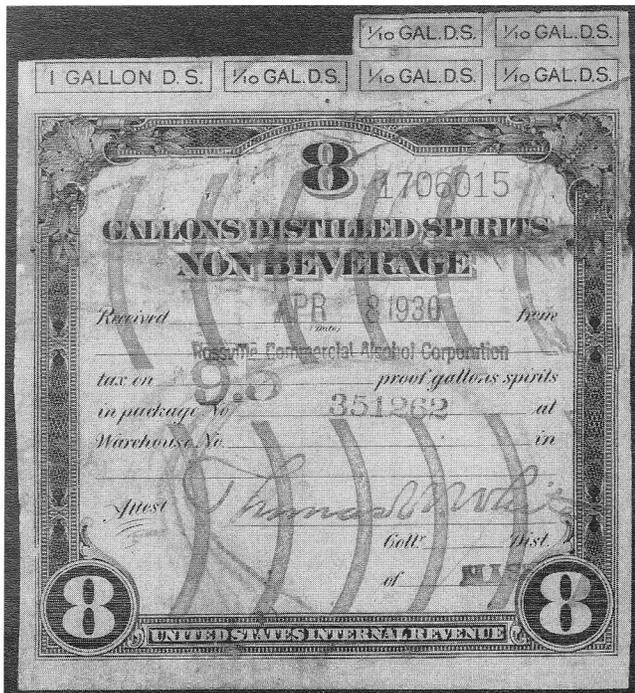
168—1919 Class A Nonbeverage. (65% actual size)

1919 Class A Nonbeverage.

Series of 1910 stamps overprinted in red twice with "CLASS A NONBEVERAGE." The one overprint is in the area of the gallon coupons at the top of the stamp; the second overprint is over the face of the stamp.

160	10 gallons Black	x
161	20 gallons Black	
162	30 gallons Black	
163	40 gallons Black	x
164	50 gallons Black	x
165	60 gallons Black	
166	70 gallons Black	
167	80 gallons Black	
168	90 gallons Black	x
169	100 gallons Black	x
170	110 gallons Black	
171	120 gallons Black	
172	130 gallons Black	

During the fiscal year 1919 (ending June 30, 1919) the Series of 1910 stamps were overprinted "Class A, Nonbeverage." They remained in use until the nonbeverage preferential rates were abolished on January 12, 1934. Until December 31, 1926, these stamps paid the nonbeverage rate of \$2.20 per gallon. Effective January 1, 1927, the rate for nonbeverage distilled spirits was reduced to \$1.65 per gallon. A year later the nonbeverage rate was further reduced to \$1.10 per gallon.



173—1920 Nonbeverage. (68% actual size)

1920 Nonbeverage.

Similar to the Series of 1910, but inscribed DISTILLED SPIRITS NONBEVERAGE. Blue paper, watermarked USIR

173 8 gallons Black x

1928 Nonbeverage.

Similar to the Series of 1910, but inscribed DISTILLED SPIRITS NONBEVERAGE. Blue paper, watermarked USIR

174 3 gallons Black x

1931 Nonbeverage.

Similar to the Series of 1910, but inscribed DISTILLED SPIRITS NONBEVERAGE. Blue paper, watermarked USIR

175 1 gallon Black x

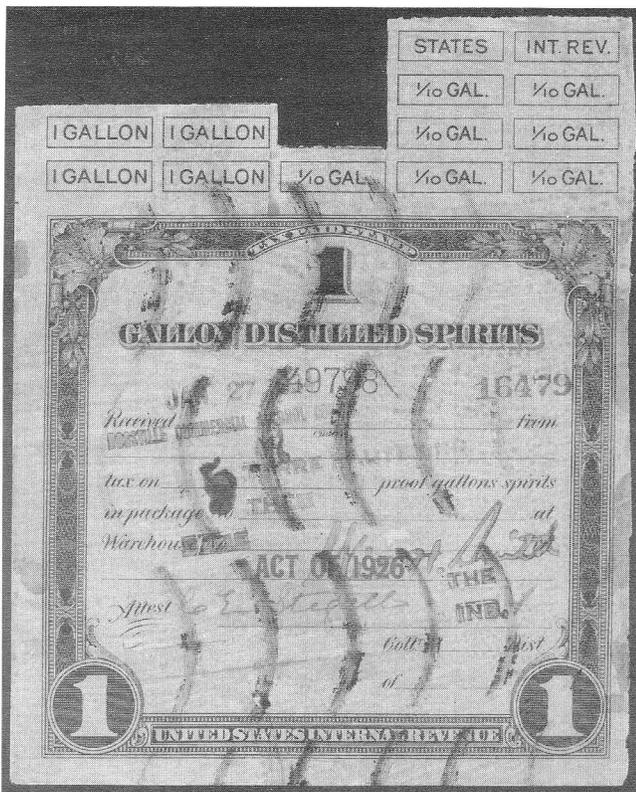
The reason for the changes in the lowest denomination remains unclear. The minimum size packaging requirements may have been reduced. In any case virtually all are clipped for use to pay the tax on 9.5 proof gallons, 5 gallons of 190 proof alcohol, the standard industrial strength.

1933 Distilled spirits.

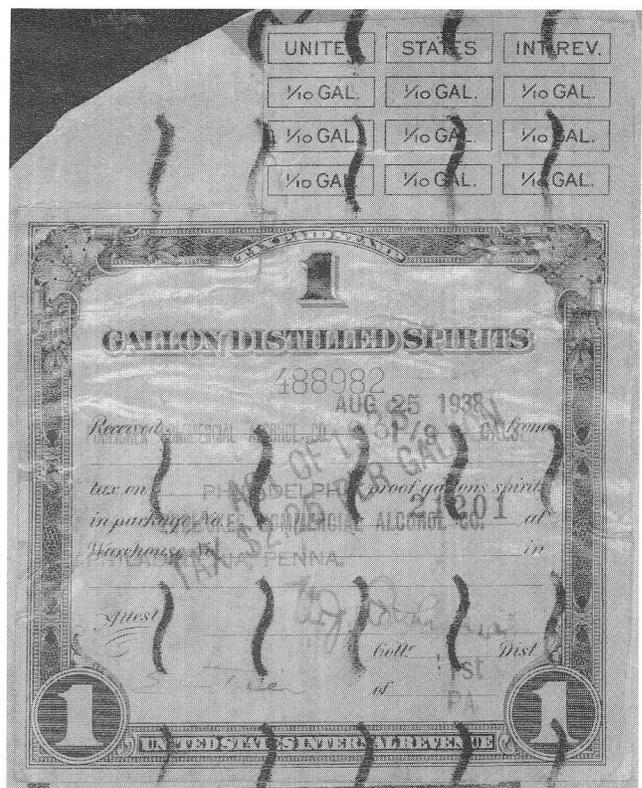
Similar to Series of 1910

176 1 gallon Black

Effective January 12, 1934 the rate of tax on both beverage and nonbeverage distilled spirits became the same, \$2.00 per gallon.



177—1933 Nonbeverage Distilled Spirits. (67% actual size)



191A—1938 handstamped. (68% actual size)

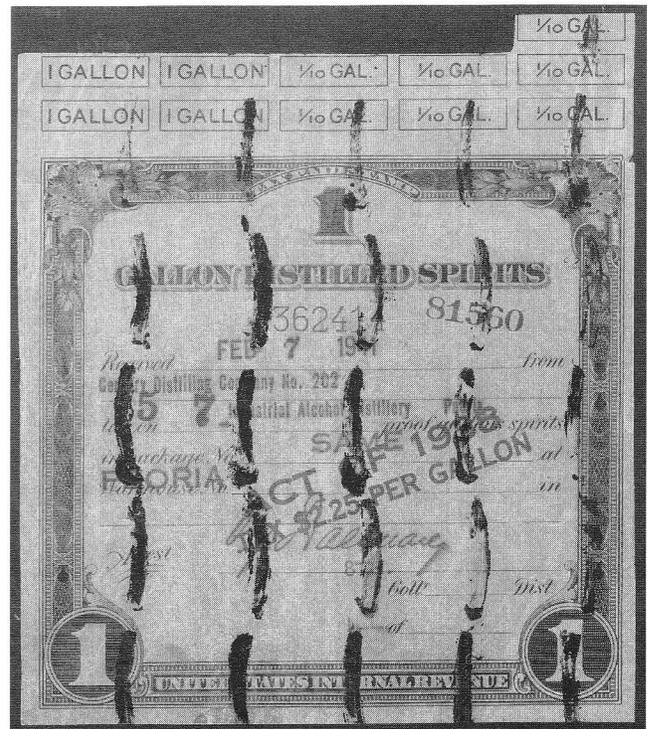
1933 Nonbeverage Distilled Spirits .

Series of 1910 and 1933 stamps overprinted in red "ACT OF 1926."

177	1 gallon Black	X
178	10 gallons Black	
179	20 gallons Black	
180	30 gallons Black	X
181	40 gallons Black	
182	50 gallons Black	X
183	60 gallons Black	
184	70 gallons Black	
185	80 gallons Black	
186	90 gallons Black	
187	100 gallons Black	
188	110 gallons Black	
189	120 gallons Black	
190	130 gallons Black	

1938 Distilled Spirits. Tax Rate \$2.25 per gallon.

Two line printed surcharge reading "ACT OF 1938 / TAX \$2.25 PER GALLON." Three versions of the surcharge exist. The first is a handstamp in violet. There are two settings of the red printed surcharge: in the earlier version the first line is 48 mm in



191C—1938 printed surcharge. (69% actual size)

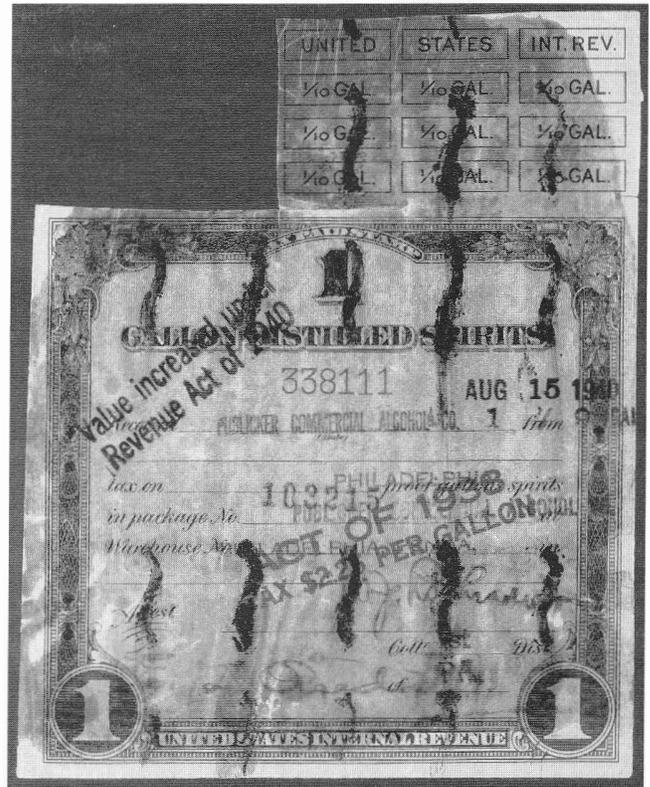
length and in the latter version it is 53 mm in length. Surcharge is on the Series of 1933 and 1910 stamps.

		A. Violet handstamp	B. Printed first line 48 mm	C. Printed first line 53 mm
191	1 gallon Black (on 1933)	x	x	x
192	10 gallons Black			
193	20 gallons Black			
194	30 gallons Black			
195	40 gallons Black			
196	50 gallons Black			x
197	60 gallons Black			
198	70 gallons Black			
199	80 gallons Black			
200	90 gallons Black			
201	100 gallons Black			
202	110 gallons Black			
203	120 gallons Black			
204	130 gallons Black			

1938 Brandy. Tax Rate \$2.00 per gallon.

Two line printed surcharge reading "Brandy / TAX \$2.00 PER GALLON." This is a preferential rate for brandy that was maintained when the tax rate on distilled spirits was raised to \$2.25 per gallon. Surcharge is on the Series of 1933 and 1910 stamps.

205	1 gallon Black
206	10 gallons Black
207	20 gallons Black
208	30 gallons Black
209	40 gallons Black
210	50 gallons Black
211	60 gallons Black
212	70 gallons Black
213	80 gallons Black
214	90 gallons Black
215	100 gallons Black
216	110 gallons Black
217	120 gallons Black
218	130 gallons Black



219—1940 Provisional issue. (68% actual size)

1940 Provisional Issue. Tax rate \$3.00 per gallon.

1938 stamp with handstamp in violet "Value Increased under / Revenue Act of 1940"

219	1 gallon Black	x
-----	----------------	---



220—Series of 1940. (88% actual size)

Series of 1940. Distilled Spirits.

Permanent series with the portrait of L. M. Morrel. Coupons at left. Blue USIR watermarked paper

220	1 gallon Brown	x
221	10 gallons Brown	
222	20 gallons Brown	
223	30 gallons Brown	x
224	40 gallons Brown	x
225	50 gallons Brown	x
226	60 gallons Brown	
227	70 gallons Brown	
228	80 gallons Brown	
229	90 gallons Brown	
230	100 gallons Brown	x
231	110 gallons Brown	
232	120 gallons Brown	
233	130 gallons Brown	

Series of 1940. Brandy.

Similar to the Series of 1940 Distilled Spirits, but inscribed Brandy. Blue USIR watermarked paper.

234	1 gallon Red	x
235	10 gallons Red	
236	20 gallons Red	
237	30 gallons Red	
238	40 gallons Red	
239	50 gallons Red	
240	60 gallons Red	
241	70 gallons Red	
242	80 gallons Red	
243	90 gallons Red	
244	100 gallons Red	

245	110 gallons Red
246	120 gallons Red
247	130 gallons Red

The Series of 1940 Distilled Spirits and Brandy stamps were succeeded by the monetarily denominated Distilled Spirits Excise Tax stamps, Series of 1950 and a subsequent undated series, listed with an RX prefix in the current Scott Specialized Catalogue of U.S. Stamps. These were eliminated in 1959 and replaced with nondenominated taxpaid stamps.

1959.

Generic stamp with no denomination. Inscribed United States Internal Revenue.

294	Blue	x
-----	------	---

1977.

Similar to the 1958 stamp, but inscribed Bureau of Alcohol, Tobacco, and Firearms.

295	Blue	x
-----	------	---

Mint remainders of this stamp are plentiful.

All distilled spirits stamps were discontinued 1986.

The author gratefully acknowledges the helpful suggestions, feedback, and encouragement from Louis Caprario, J. Alan Hicks, Hermann Ivester, and Eric Jackson.

References

Bartlett, J. D., and W. W. Norton. 1912. *United States Internal Revenue Stamps, Hydrometers, Lock Seals*. Springfield, Massachusetts: United States Revenue

Society.
Bobo, J. 1944. *Distilled Spirits Stamps*. Privately circulated 27 page listing, said to have been extracted from the *Bureau Specialist*, January 1944 and following.

The mystery of Inspector O'Donnell's provisional

by Ronald E. Leshner, ARA

Preceding the listing of the Series of 1871 Distilled Spirits stamp in the venerable *Springfield List* (1912) is the following note:

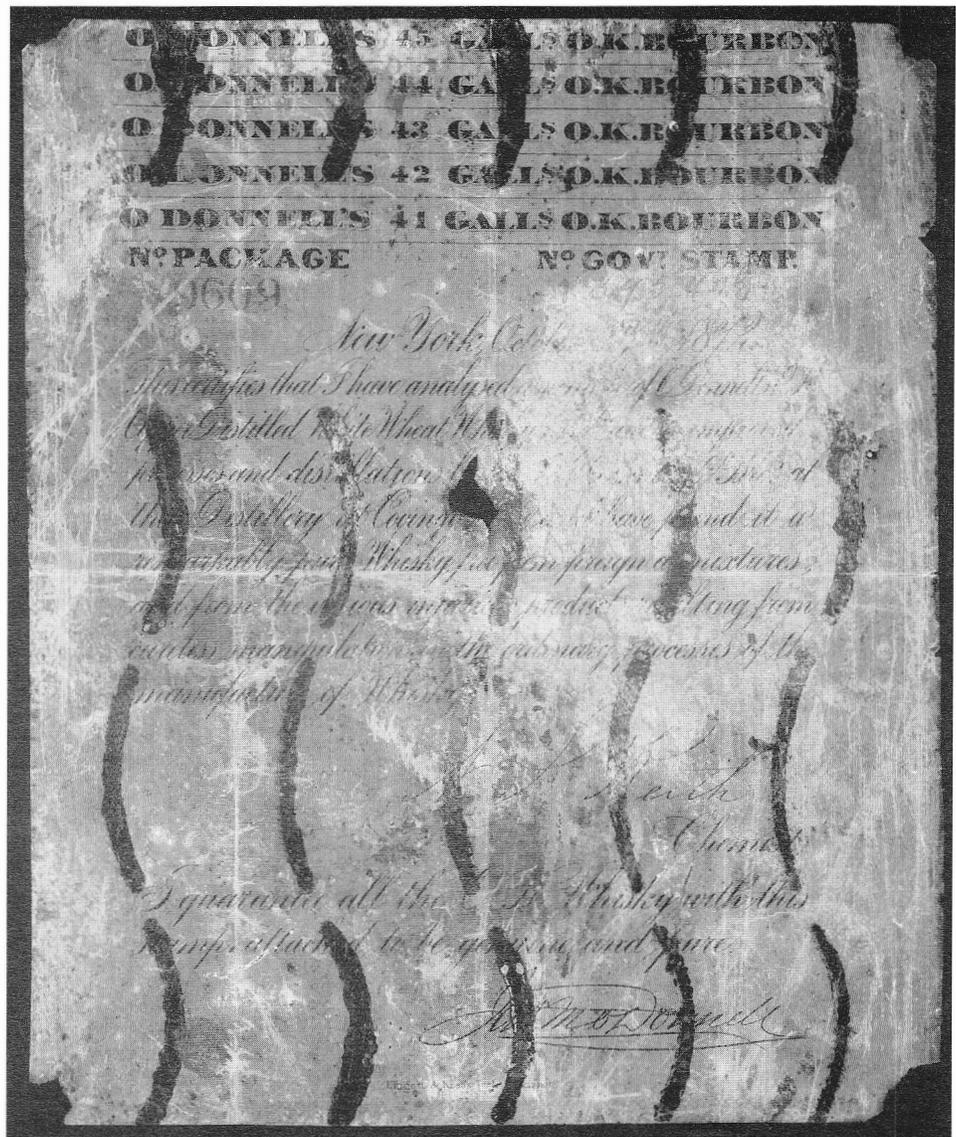
"A provisional stamp was issued by "Inspector O'Donnell" on account of shortage of regular stamp in 1871. No figures of value. Orange and black."

Provisionals are avidly sought after, for these are often the items that bring depth to a collection and add points for philatelic knowledge to an exhibit. As I have pursued the nineteenth century distilled spirits stamps, the above quoted lines had been burned into my memory. Many years ago I remember asking dealers and collectors whether they had ever seen this item. I never received an affirmative answer. Included in the list of collectors was the late Ernest Wilkens, who was the keenest student of U.S. tax-payers. Although his collection contained many other provisionals, even he had never seen the item in question.

Years ago I combed the lists of government employees seeking the name and location of an IRS inspector by the name of O'Donnell. My search proved fruitless, adding to the mystery of what part of the country might have seen the use of the O'Donnell provisional.

The illustrated stamp appeared as lot 61

Eric Jackson's auction number 117 that appeared in the October 1996 issue of *The American Revenuer*. It was properly described as a facsimile. I was not the winning bidder; in fact, I wasn't even a bidder as the deadline sneaked by me. Even though I was not the successful bidder, the item soon came



to reside in my collection.

The condition is typical for used distilled spirits stamps of the time. The four corners are missing and there is a hole in the center, all reminders of the government requirement for five nails to be used to affix the stamp to the cask. There are also the five wavy lines applied by stencil, another ubiquitous reminder of the government cancellation requirements. And finally there is the coat of varnish or shellac to "protect" the stamp.

However, it is in the details of the wording on the stamp that we have the proof that this stamp is a facsimile of the government stamp and that a genuine distilled spirits taxpaid stamp was on the same cask, probably tied to the cask by the same five wavy line cancellation. There is a package number printed in red, 9609. To the right of the package number is a space to enter the number of the government stamp; it has been added in manuscript A395428. This number creates some curiosity, since a six-digit number seems unlikely so soon after the Series of 1872 Distilled Spirits stamp came into use.

The top of the facsimile contains coupons like the government stamp and they have been cut to show that it was placed on a cask containing 45 gallons of "O'Donnell's O.K. [Old Kentucky] Bourbon." The text of the

lower section of the facsimile is interesting,

This certifies that I have analyzed a sample of O'Donnell's O.K. Distilled White Wheat Whisky at the Distillery at Covington, Ky. and have found it a remarkably pure Whisky free from foreign admixtures and from the various injurious products resulting from careless manipulation in the ordinary processes of the manufacture of Whisky.

(signature)

Chemist

I guarantee all the O. K. Whisky with this stamp attached to be genuine and pure.

(signature)

The facsimile was printed by Ehr Gott & Krebs, Cincinnati.

So we can cross out the footnote referring to a provisional stamp and insert a new note about a whisky facsimile. Distilled spirits was not the only category of stamp facsimiles. Contemporaneous with tax stamps there are the facsimiles of the imported cigar stamps and some imported opium facsimiles known. The government itself would soon prohibit stamp look alikes. The reason for stamp look alikes is fairly obvious; they did not wish to run the risk that government agents would mistake them for the tax stamps. After all, this one fooled the revenue stamp collectors for almost a hundred years!

Review: Civil War Era Occupational Licenses/ from page 71

most collectors will ever see in a lifetime.

The book concludes with some very useful material for the stamp collector, descriptions of the evolving list of occupations, tables of the rates of tax imposed on the businesses, a glossary, and a chronology of the various Civil War revenue measures.

This volume has been produced with exacting standards of quality and hard bound to withstand frequent consultation when a new license is offered for sale. It is an indispensable reference volume for the collector of

these licenses, for it brings organization and much new information to a field that to date has remained a mystery for those of us who may have had perhaps five to ten examples in our personal collections. One might hesitate to acquire this volume because of the cost. If you have any interest in the various aspects of the July 1, 1862 law that created the Bureau of Internal Revenue, this book must be in your philatelic library.

Ronald E. Leshner

It's a Wrap! U.S. Revenue Stamps Used on Playing Cards, 1862-1883, by Kristin Patterson, 2003, San Jose, CA, privately published, Library of Congress Control Number 2003096405. Available from the author, see <http://www.swanassoc.com/itsawrap/> for current price and shipping costs.

If you collect playing card stamps and cancels in the 1862-1883 period this work is a must for your library. The full color scans of the many playing card deck wrappers with stamps affixed is eye candy for viewer and provides the reader with ample illustration of how the stamps were used, something that

most of us see only very occasionally. I counted an impressive 48 wrappers or boxes with stamps still affixed. In many cases the author also illustrates the Ace of Spades or the backs of the cards which came in the box or wrapper. Visually this is impressive.

This work brings together the latest information on the known cancellations, another plus for the revenue stamp collector. Until now collectors have had to rely upon the pioneering work of the late Morton Dean Joyce which was published in the December 1931 and January 1932 issues of *The American Philatelist*. The author has gathered all the ensuing research on these cancels in the current book and to the best of my knowledge it is available nowhere else. The author has also corrected the misattribution of the C.B. cancel, which Joyce and others of the time believed to be Caterson Brotz. Current scholarship attributes this cancel to Charles Bartlet

This book is an important effort by a relative newcomer to the field. She has succeeded in delivering a useful work that should be of interest to both playing card collectors (for whom the taxation is a minor part of the story) and revenue stamp collectors (for whom the cards themselves might be a minor part of the story). The book may become a focus for both types of collectors to find a common ground and encourage the exchange of information from which we will all become more knowledgeable.

This is a first effort at publishing by the author. One does not have to read very far into the book to see this. There are a fair number of wrong words that have become a bane for those of us who rely upon spell checkers. On page 10 we see "sensitive color dies (sic);" I suspect that "dyes" was intended. Elliot Perry, writing under the pen

name of Christopher West described the Willcox's Chameleon Paper as a medium paper impregnated with chemicals which were activated by either an acid or an alkali (the two most common means of removing cancellations), releasing either a red or blue (or both) coloring matter.

Three pages later we find a table of the "states succeeding (sic) from the Union." They "seceded!" A good independent reader and editor should have caught these slips of the spell checker.

The book needs an editor to make sure that the tables will make sense to the reader. For the life of me I cannot fathom why some of the paper types in Table 2-11 (page 12) are out of chronological order. As we follow the progression of contract printers from Butler & Carpenter (and, after the death of Butler, the successor firm of Joseph R. Carpenter) through the National Bank Note Company, The American Bank Note Company, and finally the Bureau of Engraving and Printing, we suddenly are pulled back to the Carpenter firm again. Further, the author misses that the experimental silk paper of the private die proprietary stamps and the silk paper of the first issue revenues are one and the same paper. The more common silk paper of the private die proprietary stamps (which the author lists as being used on the first issue revenues) did not come into use until after the first issue revenues had been replaced with the two-color general proprietary stamps (Scott RB1-10).

The warts notwithstanding, the color illustrations and the lists of cancels will well serve the interested revenue stamp or playing card collector. Don't wait for the promised second edition.

Ronald Leshner

The Check Collector—January-March 2004

The January-March 2004 issue of *The Check Collector* spotlights "Blacksmith Related Paper" by Dick Naven. This includes blacksmith related vignettes and items from blacksmith related firms. Included are checks (some revenue stamped), bank notes and billheads.

In this same issue, Ronald Leshner's exhibit *The Two Cent Revenue Stamped Paper of the*

United States, 1865-1883 continues as part 13 showing Joseph Carpenter's Type J imprints. The series will continue.

Coleman Leifer takes a look at "The Northern Pacific Railroad" as shown on a number of stock certificates. These have recently come on the market as the result of the Minnesota Historical Society de-accessing their holdings of Northern Pacific Railroad

certificates. There have been catalogs offering this material circulating recently with nice illustrations (and prices). A lot of the material is from related companies that became part of the NP and many certificates with collectable signatures.

The Check Collector is published quarterly by the American Society of Check Collectors. A subscription is included with membership. For more information contact their secretary Lyman Hensley, 473 East Elm, Sycamore, IL 60178-1934 or at <silrno2@netzero.com>.

Playing card tax stamps—some resources

by Paul A. Nelson, ARA

The playing card has long been the subject of taxation by many countries, and it continues to have a “sin tax” in some locations.

There are some internet resources, as well as some organizations of collectors of playing cards and card games, that can provide information and, possibly, some material for your collections.

One of the best I have found is a website from Peter Endebrock of Germany. The address is <<http://www.endebrock.de/>> and there are English language pages as well as the German ones. Peter shows a large number of tax stamps and gives a bit of their background, from many countries and collectors. He also has an excellent page with links to other sites, so plan on a few minutes of

research when you visit Peter’s site.

An organization without a website, but with a good journal, is from Sweden. The journal is *Kartofilen*, and the editor is Ali Jerremalm. Ali has just moved. His email is <alijerremalm@hotmail.com> and his new postal address is Björkkulav 43, SE-424 Olofstorp, Sweden. Membership is 200 Swedish crowns for members outside Europe. In the December 2003, full color issue, is an article about cards published by the Stockholm firm of Bomans, between 1830 until about 1875. Shown in the article is a full size and full color ace of hearts with the tax hand-stamps that were used in that period.

I recommend *Kartofilen* to any collectors of playing card information.

Cal-Rev report—April

By Joe Ross, ARA

Interesting events the last few months. With the help of member Don Lueck, Cal-Rev held an impromptu meeting at ARIPEX in Mesa, Arizona. The meeting was a typical meet-and-greet, show-and-tell which prompted three revenue collectors to join Cal-Rev, Frank Daigle from Scottsdale, Arizona, Tony Marks from Santa Fe, New Mexico, and Gary Weiss of Webster, Texas. The show was exceptionally good for revenue exhibitors. Don Green won the Reserve Grand for *Patent Medicine Companies Subject to the Revenue Act of 1862*. Michael Jaffe, Gold, for *Waterfowl Hunting Permit Stamps: Federal-State-Indian*. Mark Meany, Gold, for a ten-frame exhibit on RW-1 titled *First Migratory Bird Hunting Stamp*. Dr. Gerald Boarino, a frequent writer on Haiti Revenues in *The American Revenuer*, won a Vermeil on *Haitian Revenues Paper and Stamps, 1811–1999*. This is the first time I have seen Hai-

tian stamped paper from the 1800s. After the show several of the Cal-Rev members got together for dinner. It was great to see so many revenue exhibits.

Fourteen revenue collectors attended the Cal-Rev meeting at Easter Seals Show in April. Kevin Dailey shared some of his California hunting and fishing stamps with us and joined Cal-Rev. Jim Busse talked about his effort on the German tobacco catalog. He has just received about 8,000 modern tobacco stamps from Germany.

A couple of new catalogs were passed around, *The Impressed Duty Stamps of Ireland* by William Barber and Frank Brown, and the *Revenue Stamps of Jordan* by Joe Ross and Avo Kaplanian. John Johnson continues to compile information on the Butler Carpenter printings of the US First Issue revenues.

George Condas talked about the Greek pension stamps. The pelican symbol used on

Fishing permit stamp not listed in Gainon

by **Donn Lueck, ARA**

Mountaineering and skiing head the list of sporting activities in Switzerland, the land of the towering Alps. Who can imagine a more beautiful setting to go fishing?

This license illustrated was issued in Morges, Canton Vaud, on October 10, 2000. Morges, a ten-centuries-old yachting port on Lake Geneva, is the former home of pianist and statesman Ignace Paderewski. The two-Franc stamp is inscribed "TAXE DE PECHE 00." The stamp is a light violet with "Fr. 2.-" overprinted in red. In the center of the stamp is a fish, maybe a bass.

Fishing is allowed only with a day card and only one fishing rod per person is authorized. Every catch must be recorded immediately in the specially provided fields of the fishing permit. You will note the row of numbers 1-5 on the left side of the license. The catches are recorded by simply making a small tear through the number. Apparently the limit was five fish in a day. Every fish which is longer than than 22 cm. must be kept by the fisherman. A fine of Fr. 20.- per fish is imposed for any catch which is not recorded immediately. The fisherman have to show their day card at once if they are asked to do so by the guard. Any violation of the above mentioned regulations is subject to a minimum fine of Fr. 100.-. The Cantonal law is appli-

cable for every point which is not written on the license.

There are four fishing license stamps listed in Gainon issued by Canton Vaud. Anyone with additional information about other fishing license stamps from Switzerland is invited to correspond with the author directly. You may contact Donn Lueck at Box 11582, Phoenix, AZ 85061 or by email at <donn3@earth link.net>.

1
2
3
4
5

TAXE DE PECHE 00
Fr. 2.-
FISCHEREITAXE 00

AMICALE
DES PÊCHEURS
1966 AYENT

PERMIS DE PÊCHE JOURNALIER N° 1915

Par le présent permis, l'amicale des pêcheurs d'Ayent autorise

Nom: *Guinand* Prénom: *Pierre*
Domicile: *Morges*

à pêcher à *l'Etang de Lombardon* de 8h à 20h30
le *10 oct. 2000* (jour, mois, année)
Un maximum de 5 truites Prix Fr. *22*
Délivré, le *10 oct 00*

Le vendeur: *[Signature]*
Le titulaire déclare avoir pris connaissance du règlement au verso et de se conformer à celui-ci.
Le pêcheur: *[Signature]*

the various social security pension stamps was used up until 1980. He indicated there are 16 different plans (IKA) which cover about half of the Greek working population. Recently the non-skilled workers of The Elementary School Crossing Guards Union demanded "We want our Revenue Stamps!"

George also indicated that there was a bonus stamp, The Dangerous Profession Stamp!

Jerry Lurie announced that his club house was available September 11 for the annual Cal-Rev picnic. Ralph agreed to handle the Second Annual Trash and Treasure sale.

The Revenue Journal of Great Britain—March 2004

An index to Volumes I-XIV (whole numbers 1-56) of *The Revenue Journal of Great Britain* is an important tool found in the March 2004 issue of this journal. The nine pages of this listing show just what a broad range of subjects articles in this publication have covered.

The concluding part three of Alan Griffiths's "New South Wales—the Second Series Duty Stamps (The De La Rue 'long' Stamps)" includes a discussion of issues from 1882 through 1901. A commentary and conclusion ends the series.

Taking a step backward in time, L. G. Kelly and R. H. Champion illustrate and discuss a document which is an "Appointment of a Receiver of Taxes in France for King Henry VI of England in 1426." Lawrence Armitage continues his "Great Britain—Taxes on Tea, Coffee, Chocolate and Cocoa-nuts: 300 years of Customs and Excise duties imposed since 1660." This article takes up in the mid-1770s

and ends with the duty on chocolate in 1781, on coffee in 1946 and on tea in 1956. Well at least the Bostonians ended the duty on tea here somewhat earlier than that.

Dave Elsmore and Dingle Smith provide the reader with an examination of "The Cypher Labels of New South Wales and Queensland." These were the small seals used on the back of documents to cover the ends of a metal foil staple used to attach paper to parchment or vellum documents prior to embossing with duty stamps.

This issue also includes the normal reviews and commentary by the editor. *The Revenue Journal of Great Britain* is published quarterly by The Revenue Society of Great Britain and is included as part of the annual dues (£15 in the UK and £20 overseas). For more information contact their Secretary, Tony Hall (57 Brandles Road, Letchworth, Herts SG6 2JA, UK) or at <rs.gb.hall@talk21.com>.

NPD: Dropped for Non-Payment of Dues continued/ page 93

5777 HEMPEL, RAYMOND T	5667 LOFF, JAMES E	4378 SAUM, GARY E
5472 HENAK, ROBERT R	5536 LOVELACE, A M	5779 SHERWOOD, KEVIN
4569 HISE, WAYNE A	5733 MACKINNON, SUSAN	5791 SOMANI, NATWAR
5405 HOTH, STEVEN S	4774 MALMGREN, RICHARD	5789 STANTON, JAMES
2804 HUNNELL, WILLIAM W	5240 MATNEY, PATRICK	2021 TILLOTSON, ROY J
5611 HUNT, JAMES H	5756 MIKESKA, MARVIN	5467 TOOMER, JOHN M
5778 JARVIS, CHARLES	3255 MRDJA, MIODRAG	4498 UNDERWOOD, LEE C
5510 JARVIS, EDWARD H	5753 MULLIN, TOM	5606 WASON BROTHERS
5782 JASKIE, WALTER	2469 MURRAY, M J	WINERY,
5203 JOURAVLEV, IGOR	2684 NATIONAL ARCHIVES	5468 WEEKES, J
5397 KASPRZYK, EMIL F	OF CANADA LIBRARY,	1644 WEINBERGER, WILLIAM
5538 KATZMAN, DONALD	5727 NILSSON, STEFAN	5677 WILLIS, MICHAEL
4299 KELLEY, BENJAMIN S	3631 NOBLE, S R	5334 WRIGHT, STEVEN A
3708 KELLEY, WARREN I JR	4984 NUNES, DR JOHN J	5780 WURST, JEFF
1266 KETTENBRINK JR, ED	5475 OAKLAND, RICHARD L	Note: This will be the last issue
5241 KLUTTS, WILLIAM A	1272 OLDS, ROBERT S	recieved by members listed
5761 KRAFT II, H NELLIS	4992 PAULEY, J DONALD	here. If you do not wish to be
5726 KROLL, WAYNE	3671 PETERSEN, RAYMOND	dropped, send your dues
5556 KUHNS, JOHN F	E JR	(\$21.00) immediately upon
5672 KUNZE, JOEL	5634 RAMROTH, PERKY MRS	reciept of this issue to the
5715 LARSON, JOHN	5713 RICE, RON	Secretary listed in the from of
5705 LEITNER, MIHALY	5703 ROBINSON, FRED W	the journal. You must ack
3882 LINDQUIST, WAYNE G	5116 SAFDAR, MOHAMMED	quickly to ensure that your
4982 LOCKARD, WILLIAM	KAMAL	name is replaced on the mail-
THOMAS (TOM)	3594 SALMANSOHN, RUBIN	ing list.

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ADSA ARA APS

The Revenue Stamps of Jordan & the Occupied Territory (West Bank)



by
Joe Ross & Avo Kaplanian

The Revenue Stamps of Jordan & the Occupied Territory (West Bank) by Joe Ross & Avo Kaklanian covers all the known revenue and fiscal stamps issued in Jordan since the British Mandate in 1920. It includes the documentary revenue issues, the tax paid revenues and other specific revenues such as Airport Departure, Consular, Passport, Lawyer Pension etc. Two special sections have been incorporated into the catalog viz. the West Bank under Jordanian rule, 1948–1967, and the West Bank under Israeli occupation, 1967–up till now. The catalog ends with the only revenue issues from the “State of Palestine” and the “Palestinian Authority.”

The basis for this catalog was an original 14 page draft that was published for CAL-REV members over four years ago. The 8.5 x 11 catalog contains 81 pages with 210 color illustrations and has comb binding. The retail price is \$40 postage paid in the US, Overseas postage by Air add \$10.

Joe Ross

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The American Revenue Association

President's Letter

Stamp shows have been extremely busy so far this year. I have attended three, in Sarasota, Florida, St. Louis, Missouri and New York City. Revenue stamps and related material, along with everything else for that matter, were in big demand at all three shows. Auctions, mail order and internet sales are also very active. The stamp market is the strongest. It has been in quite some time. What this means is that if you see something you want, don't delay as it may go elsewhere while you think about it.

Speaking of stamp shows, our 2004 annual convention is being held in conjunction with the Philadelphia National Stamp Exhibition on October 1-3. Location is the Valley Forge Convention Center in Valley Forge, Pennsylvania. Please make your plans to attend and exhibit now. Plans are underway for an ARA dinner on Friday night. We also plan to have several seminars about revenue stamps, a membership meeting, and maintain an ARA table at the show. If you can assist manning the table or would like to present a seminar, please contact me now.

The National Postal Museum had not, to the best of my knowledge, scrapped their plans to destroy most of the revenue stamps they have. I encourage all our members to write to Mr. Allen Kane, Director, National Postal Museum, Smithsonian Institution, P.O. Box 37012, Washington, D.C. 37012, Fax 202-786-2737. Tell him the destruction of stamps is wrong and that all of the stamps should be made available to philately so that we may enjoy them. I am not aware of any museum intentionally destroying anything, ever. The problem is there are a number of very prominent philatelists, many of them members of the American Philatelic Society, advocating this destruction. It is a despicable situation. Perhaps we can turn this around, but we have to make our thoughts known.

I have a page on my website, <<http://www.ericjackson.com/editorial.htm>>, where you can comment and vote on this issue. Please visit and participate. The results will be forwarded to the director of the National Postal Museum.

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.

BROWN, CHRISTOPHER J 6843. 200 Cove Way, # 920, Quincy MA 02169-5866. Asia, Cinderellas, Germany, Middle East, North America, Telegraphs, US-Financial Documents, US-M&M, US-Special Tax Stamps, US-Taxpays.

CRAVEN, FRANCINET R 6844. US-Scott Listed, US-Stamps on Documents, US-State Fish & Game, US-Taxpays.

HARRIS, STANLEY G 6845. 4195 Chino Hills Pkwy, Chino Hills CA 91709. Proposed by: Martin Richardson 1507. Hawaii, United States, US-Wines.

KAWALEC, STEVEN 6849. PO Box 4281, Clifton NJ 07012-8281.

KINNE, KEVIN 6840. 1320 Weeks Rd NE, Cleveland TN 37312. Proposed by: Eric Jackson 1563. United States, US-Cinderellas, US-M&M, US-Stamps on Documents, US-State.

MAREK, STEPHEN 6847. Proposed by: Eric Jackson 1563. Canada-Regionals, South East Asia, US-Possessions.

MELENDEZ, RICHARD C 6842. 5379 Fallbrook Ave, Woodland Hills CA 91367. Proposed by: Charles E Watt 2443. Railroad Stamps, United Kingdom, United States, US-Local Posts, US-M&M, US-Taxpays, US-Telegraphs.

NICHOLAS, JOSEPH T 6846. 423 Old Walpole Rd, Keene NH 03431-4923. United States, US-Local Posts, US-Postal Notes, US-Savings, US-Special Tax Stamps, US-Telegraphs, US-Tobacco.

TAFF, JAMES F 6848. PO Box 19549, Sacramento CA 95819. Proposed by: Richard Friedberg 2501. Germany, United States.

TURNER, SARA M 6841. 1625 Bayview St,

Arcata CA 95521. Proposed by: Eric Jackson
1563

Address changes

BENTO, PAUL 4846. 107 Old Common Rd,
Auburn MA 01501

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Springs CT 06076

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5760 INKSON, BILL

2616 PICKLO, KENNETH E

Resigned

2595 AKIN, DAVID C

4342 PILUTTI, EMILIO

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2004 ADELMAN, ALEX

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4427 ARMSTRONG, JAMES R

3270 BARATA, PAULO

4704 BENNETT, GERALD F

5461 BENZ, ANTHONY

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0756 BULKLEY, JONATHAN

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5401 COUCH, ROBERT T

5021 CRUM, DR JAMES D

5700 DIGGS, THOMAS

5740 FARAGO, STEPHEN

5717 FEE, JOHN

5749 GOULD, THOMAS F W

5768 GUGGENHEIM, ROBERT

2552 HANSEN, MILLICENT R

0871 HARMER, INC, H R

2274 HAZDOVAC, PETER H

5781 HEDTKE, JEFFREY

5748 HELLER, TOM

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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers	
1	First Issue Revenue Stamps R1b imperf horizontally, huge imperf margins, F-VF rounded at lower right 40.00
2	R5c on a City Homestead Association, San Francisco, Ca., receipt for a first installment on one share of stock. 1865. VF
3	R6c on a Rensselaer Polytechnic Institute certificate of payment for tuition. 1864. F-VF
4	R6c tied by black h/s cancel to a C. H. McCormick, Chicago, Ill., draft. 1866. VF
5	R6c tied by black h/s cancel to a Goodyear's India Rubber Glove Mfg. Co., Chatham Bank, New York, check. 1866. VF
6	R10c on the back of a CDV of a woman by M. Ormsbee, New York. VF
7	R12c tied by black E.C.K. & Co. h/s to a Bank of Commerce, Philadelphia, Pa., check. 1863. F
8	R13b unused, F-VF PHOTO 175.00
9	R13c on the back of a CDV of a young man by D. Woodworth, Albany, New York. F-VF
10	R13c on the back of a CDV of a man by Kelsey's Temple of Art, Delavan, Wis. VF
11	R13c on the back of a CDV of a woman by I. G. Tompkins, Grand Rapids, Mich. VF
12	R15c Union Merchants Exchange membership card. 1869. F-VF
13	R15c tied by blue Eastern Branch, U.S. Military Asylum h/s to a First National Bank of Augusta, Me., check. 1868. VF
14	R15c tied by black h/s to a Lee Bank, Lee Mass., draft. 1865. American Bank Note Co. engraved. VF
15	R15c on a Propeller Geo. W. Geer, Dr., New York, receipt for towing. 1865. VF
16	R15c tied by blue h/s on Townsends's Furnace and Machine Shop, New York State Bank, Albany, check. 1866. VF few small tears
17	R15c tied by black h/s to a Rickly & Brother, Bankers, Columbus, Ohio, draft. 1869. VF
18	R15c on an Agency of the Bank of the State of South Carolina draft. 1868. American Bank Note Co. engraved. VF
19	R17c F-VF corner crease PHOTO 150.00
20	R18c on the back of a CDV of a woman by Gorham Mfg. Co., Prov., R.I. F-VF
21	R18c on the back of a CDV of a woman by H. Lazier, Syracuse & Oswego, N.Y. F-VF
22	R18c on the back of a CDV of a woman by Dewey's Gallery, Cincinnati, Oh. F-VF
23	R22b black h/s, F PHOTO 250.00
24	R24a horizontal pair, VF PHOTO 95.00
25	R32a SON August Belmont black h/s, XF PHOTO 47.50
26	R40b on a promissory note, Albany, N.Y., 1870. VF
27	R42a vertical pair, SON black h/s, VF stain on back PHOTO 60.00
28	R46c on a South Western Rail Road Co., Savannah, Ga., stock certificate. 1867. VF
29	R49a vertical pair, F light crease PHOTO 150.00
30	R49f F PHOTO 400.00
31	R52a large margins, blue h/s, VF pinholes PHOTO 60.00
32	R54a horizontal strip of four, VF small thin in left stamp PH80.00+
33	R54b vertical pair, VF crease between stamps PHOTO 40.00
34	R55b vertical strip of three, F light creases PHOTO 262.00
35	R58a black Ct. Mut. Life Ins. Co. precancel & ms. cancel, VF 40.00
36	R58b F-VF short perf PHOTO 60.00
37	R61a horizontal pair, F-VF crease 240.00
38	R63a VF PHOTO 210.00
39	R65a F-VF corner crease PHOTO 450.00
40	R66a horizontal pair, VF tiny corner crease 72.50
41	R71a red h/s, VF light crease PHOTO 175.00
42	R74a F-VF PHOTO 275.00
43	R74c on the last will and testament of Adam Hotz, Harrison Co., Oh. 1864. F-VF stamp is creased 275.00+
44	R78c tied by black h/s to a T. P. Howell & Co., Newark, N.J., promissory note. 1865. VF
45	R81a VF light crease PHOTO 160.00
46	R82a VF crease PHOTO 120.00
47	R94a VF light crease PHOTO 125.00
48	R95c horizontal strip of four, F-VF some perf separation, creases, small faults 240.00
49	R96a VF pen cancel removed, crease, PSE certificate PH 1,400.00
50	R97c F light crease 175.00
51	R98a vertical pair, F light crease in top stamp PHOTO 400.00
52	R98c F 90.00
53	R98d blue h/s, VF crease 160.00
54	R100c F-VF corner crease, thin PHOTO 200.00
55	R101a SON D. & Co. h/s cancel, XF light crease PHOTO 200.00
56	R101c unused, F-VF crease PHOTO 125.00
57	R101e horizontal pair, F 275.00
58	R102c F crease PHOTO 750.00
Railroad Cancels On First Issue Revenues Tolman & Scott Numbers	
59	A-6, R71c Alabama & Chattanooga RR, clear SON strike, F-VF PHOTO
60	B-2, R6c Bellefontaine RR, clear SON strike, F
61	B-3, R54c Bellefontaine & Indianapolis RR, bold SON strike, F
62	B-10, R44a Boston & Worcester RR, nearly complete strike, VF
63	B-11, R84c Boston, Hartford & Erie RR, clear SON strike, F
64	B-14A, R15c Buffalo & State Line RR, clear SON strike, F
65	B15, R81c Burlington & Missouri River RR, clear SON strike, F-VF
66	C-2, R1c Camden & Atlantic RR, nearly complete strike, F-VF PHOTO
67	C-4, R68c Cedar Falls & Minnesota RR, clear SON strike, F-VF PHOTO
68	C-9, R43b Chicago & Alton RR, bold SON strike, TSM, F PH
69	C-12B, R6c Chicago & Rock Island RR, bold blue shield centered on a block of four, F-VF PHOTO
70	C-15, R15c Chicago, Rock Island & Pacific RR, clear strike on a block of four, F-VF PHOTO
71	C-19B, R54b Cleveland & Pittsburgh RR, bold SON strike, VF
72	D-2, R53b Delaware, Lackawana & Western RR, bold SON strike, F-VF PHOTO
73	D-9, R70c Dayton & Western RR, bold printed cancel reading down, F PHOTO
74	G-2C, R69c Grand Trunk RR, nearly complete strike, F-VF
75	H-8D, R15c Hudson River RR, bold complete strike on a document fragment, F-VF PHOTO
76	I-1N, R48a Illinois Central RR, bold SON strike, VF PHOTO
77	I-2B, R84c Indianapolis & Cincinnati RR, clear SON strike, magenta ms., F light toning
78	J-1, R15c Jackson, Lansing & Saginaw RR, bold SON strike on a pair, VF PHOTO
79	J-2, R27c Jeffersonville RR, bold SON strike, F-VF PHOTO
80	L-11, R18c Louisville & Frankfort & Lexington & Frankfort RR, clear SON strike, F-VF
81	M-8C, R30c Michigan Central RR, clear SON strike, F-VF
82	N-9A, R44c New York & New Haven RR, bold nearly complete strike, F
83	N-10, R84c New York & Oswego Midland RR, bold red SON strike, F-VF thin spot PHOTO
84	N-11, R44a New York Central RR, bold green SON strike, VF PH-
85	N-11AX, R36c New York Central RR, bold partial strike, F-VF
86	N-21A, R6c New London Northern RR, bold SON strike, on document fragment, F-VF
87	N-30A, R34c Northern Railroad of New Hampshire, bold nearly complete strike, F
88	P-6A, R47c Philadelphia & Reading RR, bold SON strike, F crease
89	P-11B, R25c Pittsburgh, Fort Wayne & Chicago RR, bold strike on a pair, F-VF few short perfs
90	P-13, R18c Providence & Worcester RR, bold SON strike, F
91	S-2, R44c St. Louis, Jacksonville & Chicago RR, bold SON strike, F
92	S-4, R59c St. Paul & Pacific RR (First Division), bold SON strike, F-VF
93	U-9-1, R48c Union Passenger Railway Co., clear SON strike, F-VF crease
94	V-3A, R84c Vermont & Massachusetts RR, bold SON strike, F
95	W-1E, R15c Western RR, bold SON strike on a pair, F PHOTO
96	Second Issue Revenue Stamps R107a VF appearance, expertly repaired, PF certificate PHOTO 2,750.00
97	R112c on a South Western Rail Road Co., Savannah, Ga., stock certificate. 1872. VF
98	R115b F-VF crease PHOTO 900.00
99	R121c cut cancel, F-VF thin spot PHOTO 300.00
100	R126 blue h/s, F-VF light crease, short perf 250.00
101	R127a expertly repaired punch cancel, F PHOTO 950.00
102	R128 blue h/s, VF light crease 175.00
103	R130 F-VF light creases PHOTO 500.00
104	R131 F-VF PHOTO 500.00
105	Third Issue Revenue Stamps R135 partial imprint on stamp, tied by red h/s to a First National Bank of Sandusky, Oh., check. 1875. VF
106	R135b unused, F-VF thin spot PHOTO 375.00
107	R149 VF thin spot 125.00
108	R150 VF appearance, perf tip added at bottom PHOTO 525.00
109	R150a cut cancel, F-VF PHOTO 700.00
110	Documentary 2c Bureau Issue used as revenue, First National Bank of Bennington, Vt., check. 1898. VF
111	R155 on Chas. H. Howland, Los Angeles National Bank, check. 1898. VF
112	R379 F-VF 29.00
113	Proprietary RB2a illegal use, tied by blue h/s to a National Exchange Bank, Hartford, Ct., check. 1873. VF
114	RB2b illegal use, on a National Exchange Bank, Hartford, Ct., check. 1876. VF
115	Stock Transfer RD283 VF 140.00
116	RD309 VF 100.00
117	Wines And Cordials RE110a mint, F-VF 200.00
118	RE179 used, VF light wrinkles PHOTO 450.00
119	RE183 mint, VF 55.00
120	RE187 mint, VF 110.00
121	RE188 mint, F 90.00
122	RE189 mint, F-VF 125.00
123	RE195 mint, VF 50.00
124	RE197 used, F-VF light varnish 85.00
125	Beer REA1 (1D) cut to shape, F small faults 90.00
126	REA37e (38E) TSM with plate printers initials, F 30.00
127	REA38e (39E) F 150.00
128	REA41 (42F) TSM F-VF corner wrinkle 20.00
129	REA75c (83C) perf in, F-VF pinhole 110.00
130	REA76d (84D) perf in, F creases 400.00
131	REA100 (112A) ULCM, VF 7.50
132	REA118 (141A type 81), F 200.00
133	REA177a (197) large punch hole, VF 7.50
134	REA178 (198a) mint, XF tiny inclusion PHOTO 650.00
135	REA178a (198) large punch hole, VF 10.00
136	REA178Ab (199) large punch hole, VF 4.50
137	REA186a (212) large punch hole, VF 7.50
138	REA188a (214) small punch hole, VF 15.00
139	REA190a (216) large punch hole, VF 10.00
140	REA191a (217) large punch hole, VF 22.50
141	REA192a (218) large punch hole, VF 12.50
142	REA193a (219) small punch hole, VF 15.00
143	REA194a (220) large punch hole, VF 12.50
144	REA195a (221) large punch hole, VF 27.50
145	REA197a (223) large punch hole, VF 10.00
146	REA198a (224) large punch hole, VF 60.00
147	Playing Cards RF9b black surcharge, F usual light crease 90.00
148	Tax Exempt Potatoes R11-4a provisional booklet of 24, purple on pink cover, VF 35.00
149	R11-5a provisional booklet of 24, purple on pink cover, VF 50.00
150	Consular Service Fee RK8 F 75.00
151	RK25 F 85.00
152	Embossed Revenue Stamped Paper RM3 sharp strike on a 1756 warrant, ms. over stamp, VF 200.00
153	RM46 sharp strike on a 1798 promissory note, ms. & fold affect stamp, VF 125.00
154	RM123 sharp strike, 1800 Portsmouth promissory note, VF 25.00
155	RM124 sharp strike, 1800 Portsmouth promissory note, VF 25.00
156	RM181 sharp strike on a 1799 Philadelphia promissory note, ms. affects stamp, VF 75.00
157	RM260a dies 1, 1B, sharp strikes, 801 promissory note, VF 15.00
158	RM286 die 2, sharp strike on an 1817 Philadelphia promissory note, folds and junction hole affect stamp, F-VF 50.00
159	Revenue Stamped Paper RN-B10 First National Bank of Burlington, Vt., check. 1868. F 22.50
160	RN-B24 stamp at left, Merchants National Bank, Burlington, Vt., certificate of deposit. 1868. VF 90.00
161	RN-B24 stamp at center, Merchants National Bank, Burlington, Vt., certificate of deposit. 1870. VF 90.00
162	RN-P5 South Carolina RR scrip, Charleston, S.C. Unused, VF55.00
163	RN-X7 First National Bank, Portage, Wis., certificate of deposit. 1900. VF
164	Private Die Match Stamps RO12a F 47.50
165	RO89a F light creases 50.00
166	RO142a F 45.00
167	RO181b VF 45.00
168	RO182e VF blunt perfs at right PHOTO 190.00
169	Private Die Medicine Stamps RS14d mint, VF PHOTO 75.00
170	RS40d F PHOTO 300.00
171	RS130b F couple short perfs 225.00
172	RS134b F PHOTO 190.00
173	RS219d F PHOTO 87.50
174	RS235a F-VF small thins, creases PHOTO 650.00
175	Boating Tax RVB1-2 set of two, mint, VF 80.00
176	Firearms Transfer Tax RY3 mint, VF 85.00
177	Cigarettes, Class B Springer TB23a F-VF 12.00
178	Cigars TC100A F-VF rejoined tear, faults 25.00
179	TC153 VF rejoined tear, thin spots 14.00
180	TC179b plate #36726, VF rejoined tear, corner nick 5.00
181	Snuff TE200C F small faults 6.00
182	TE280Cb cut in at ends, o/w F-VF small faults 6.00
183	Tobacco TF159 punched remainder, VF 6.00
184	TF162 punched remainder, VF 18.00
185	TF179A F 25.00
186	TF217D dark blue paper, F light creases 18.00
187	TF221D VF light crease, small nick in bottom margin 10.00
188	Tobacco Tinfoils Hicks TF1-15 VF small faults 25.00
189	TF3-44 VF small faults 25.00
190	TF5-36 VF wrinkles 25.00
191	TF5-79 VF small faults 25.00
192	TF6-18 VF small faults 25.00
193	TF10-38 VF small faults 50.00
194	TF10-52 VF small faults 25.00
195	TF10-89 F-VF small faults 40.00
196	TF10-98 VF small faults 25.00
197	TF19-5 F-VF small faults 40.00
198	TF28-3 F-VF usual wrinkles and small faults 300.00
199	Cotton Tax Mast Type #1, 2, on parchment, comma after Fitch, unused, F-VF
200	Special Tax Stamps Pleasure Boat or Yacht of the Tax Class 16 ft. to 28 ft., 1941-42, unused, VF crease
201	Food Order 2G7 booklet pane of four, mint, F-VF
202	2G8 booklet pane of four, F-VF
203	Lincoln Subscription 10c black on yellow, unused, F-VF PH
204	Post Office Seals OX19 mint, VF PHOTO 300.00
205	Postal Savings Stamps PS15 mint, VF 42.50
206	Telegraph Stamps10T1 mint, F-VF PHOTO 175.00
207	15T11 mint, VF 30.00
208	15T16 unused, F-VF tiny filled thin 160.00
209	15T18 unused, VF filled thin PHOTO 190.00
210	15T29 mint, VF short perf 45.00
211	15T30 mint, F PHOTO 175.00
212	15T41 mint, VF 20.00
213	15T46b unused, VF 75.00
214	16T44 mint, VF 10.00
215	Telephone Franks American Telephone & Telegraph Co., 1904-5, 5 green, mint, VF
216	American Telephone & Telegraph Co., 1906-7, 5 blue, mint, VF
217	Central New York Telephone & Telegraph Co., 1905, 5 black, mint, VF
218	Central Union Telephone Co., 1904-5, 5 black on lt blue, mint, F
219	Hudson River Telephone Co., 5 black on lt blue, mint, F-VF PH
220	Missouri and Kansas Telephone Co., 5 red, mint, VF
221	Moore's Telephone System, 5 black, red & green, mint, VF
222	Moore's Telephone System, 10 black, red & pink, mint, VF
223	New England Telephone & Telegraph Co., 1903, 5c black & green, mint, VF
224	New England Telephone & Telegraph Co., 1903, 10c black & brown, mint, VF
225	New England Telephone & Telegraph Co., 1907, 5c green & blue, mint, F
226	New England Telephone & Telegraph Co., 1907, 10c blue, mint, F-VF
227	New York Telephone Co., 1954-55, Message Coupon, mint, VF
228	New York Telephone Co. and The New York and New Jersey Telephone Co., 1901, Message Coupon, mint, VF
229	New York Telephone Co. and The New York and New Jersey Telephone Co., 1903, Message Coupon, mint, VF
230	New York and Pennsylvania Telephone & Telegraph Co., 1902, 5 black & red, mint, F
231	Northwestern Telephone Exchange Co., 1912, 15c red on orange, mint, VF
232	Pacific States Telephone and Telegraph Co. & Sunset Telephone and Telegraph Co., 1903, Message Coupon, mint, VF
233	Pacific States Telephone and Telegraph Co. & Sunset Telephone & Telegraph Co., 1905, 10c blue & pale green on gray, mint, VF
234	Pacific States Telephone and Telegraph Co. & Sunset Telephone and Telegraph Co., 1906, 10c blue & green on green, mint, VF
235	Pacific States Telephone and Telegraph Co. & Sunset Telephone and Telegraph Co., 1906, 25c black & dull blue on salmon, mint, F-VF
236	Pennsylvania Telephone Co., 1897-98, 5c black on brown, mint, F-VF
237	Southern New England Telephone Co., blue, mint, F
238	Southern New England Telephone Co., 5 black, mint, VF
239	Southern New England Telephone Co., 5 blue, mint, VF
240	Zanesville (Oh.) Telephone and Telegraph Co., 5c black & gray on green, mint, VF PHOTO

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Album for beer stamps. 125 pages on bright white 65 lb. card stock with images of first stamp of most series. Modeled after Priester. \$77.50 prepaid including shipping. David Sohn, 725 Carlyle Court, Northbrook, IL 60062. 847-564-0692, 941-966-6505. *1748*

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. *1749*

Send 200 postcards/covers with single-franking (any country) by seaimail-package. Will exchange 100 different Indonesian revenues or 125 different tobacco-tapes by registered-airmail. A. Soesantio, Jalan Raya 15, Lasem 59271, Indonesia. *1750*

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James Hubler, PO Box 3655, Santa Monica, CA 90408. *1752*

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Wanted: Philatelic Truck material. Anything related, especially something with revenue stamp affixed. Gregg Hopkins, 2344 No. 32nd Street, Phoenix, AZ 85008. 602-954-8175. *1754*

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Wanted: Revenues from Iran, Afghanistan as well as worldwide airport departure tax. Gordon Brooks, PO Box 396, Station N.D.G., Montreal, Quebec, CanadaH4A 3P7 Canada. *1756*

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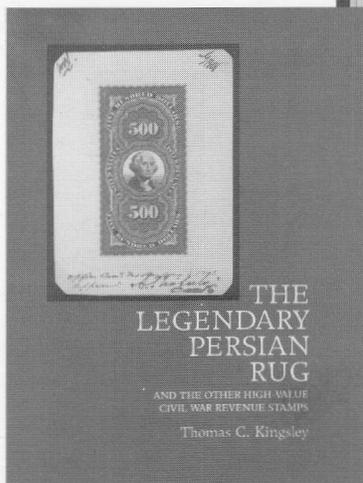
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