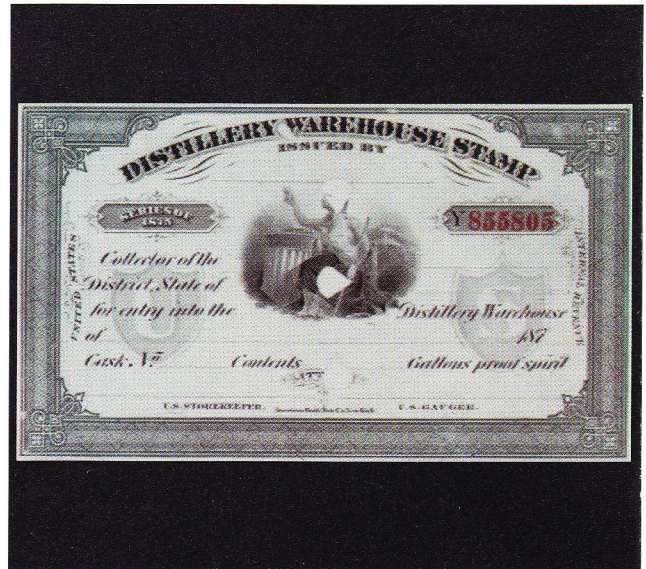


The American Revenuer

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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY-FEBRUARY 2005

Volume 58, Number 1
Whole Number 551

Do you know the answers...

- How many unused #295a's, 2c Pan American Inverts, exist?
- What is the highest price ever paid at auction for a mint #360, 4c Blue Paper?
- How many #1610c's have sold at auction in the last ten years?
- What auction house sells the most rarities each year?
- What centering generally exists on used examples of Scott #119b, the 1869 15c Inverted Center?
- What is the provenance, or ownership history for many of the rarities of the world?
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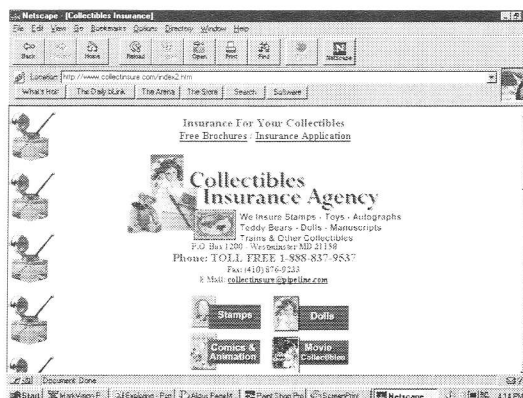
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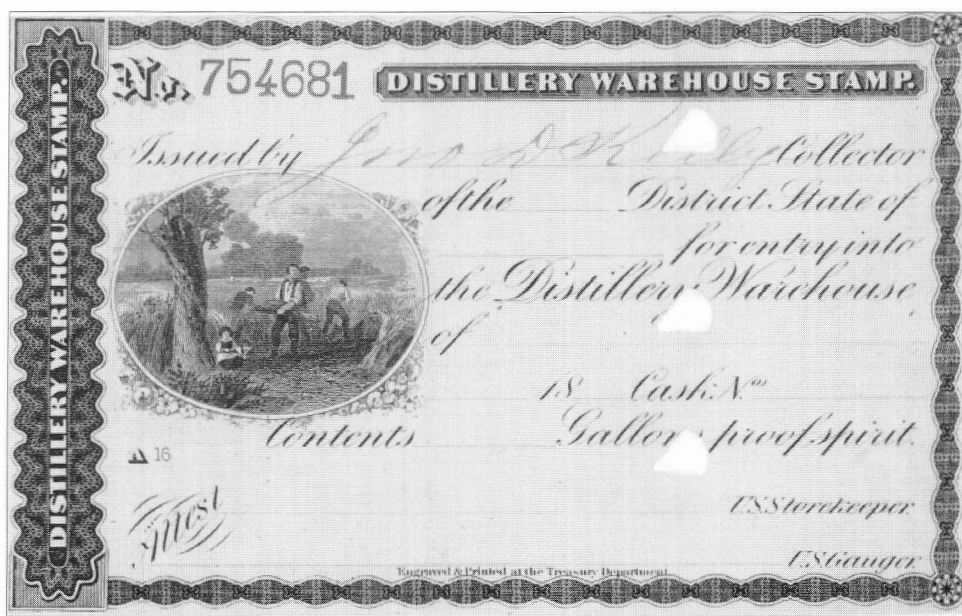
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Distilled Spirits (including Brandy) Warehousing stamps

by Ronald Leshner, ARA

These stamps were used to signify that the spirits in casks had not yet been gauged to determine its proof and the amount of tax due. The significance of these stamps is that at a glance the government storekeeper (and later the storekeeper-gauger) could tell if a given cask contained taxpaid spirits (in which a taxpaid stamp such as the distilled spirits stamps) or not yet taxpaid spirits. Upon removal from the warehouse, the tax had to be determined by the gauger and paid by the distiller.

From their inception in 1868 there was a 25¢ fee that was charged for the application of a stamp to be applied to barrels of distilled spirits to be placed in a distillery warehouse without the payment of the tax on distilled spirits. That fee was lowered to 10¢ in 1872. The Act of March 3, 1877, established special bonded warehouses for brandy. The use of all the then current warehousing stamps was terminated in 1918. During National Prohibition the practice was revived for the transfer of industrial alcohol from one warehouse to another.



1A & 1B—1868. Harvesting.

1868. Distillery Warehouse

Harvest scene. Engraved and printed by the Treasury Department. Red serial numbers.

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

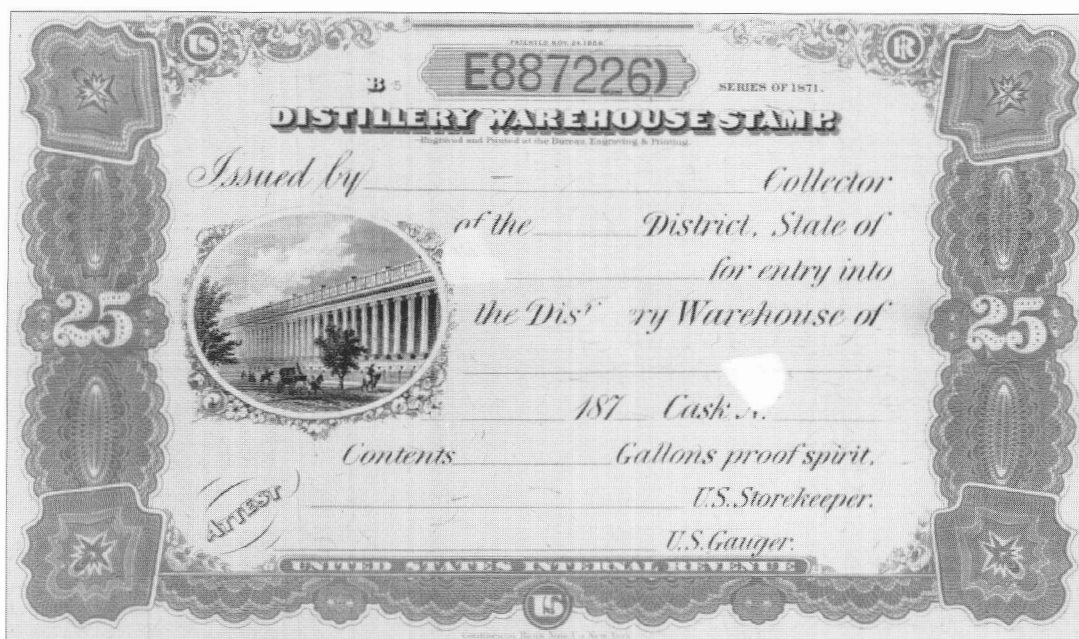
1	(25c) Black	x	x
---	-------------	---	---

In the lower left quadrant is a letter and number. The letters A, B, C and D were used to identify the position within the pane of four. The number is the

plate number. The author has recorded plate number 16 on the white wove paper and 17 on the watermarked paper.

The serial numbers on the silk paper variety have been seen with the prefix letter D.

The vignette used on the Issues of 1868 and 1870 is the right portion of a larger vignette entitled Harvesting. A tree conveniently divides the vignette into two. The tree is seen at the left of the vignette on the stamp. The left portion of the vignette (including the tree again) was the central vignette used on the distilled spirits tax paid stamps of 1868.

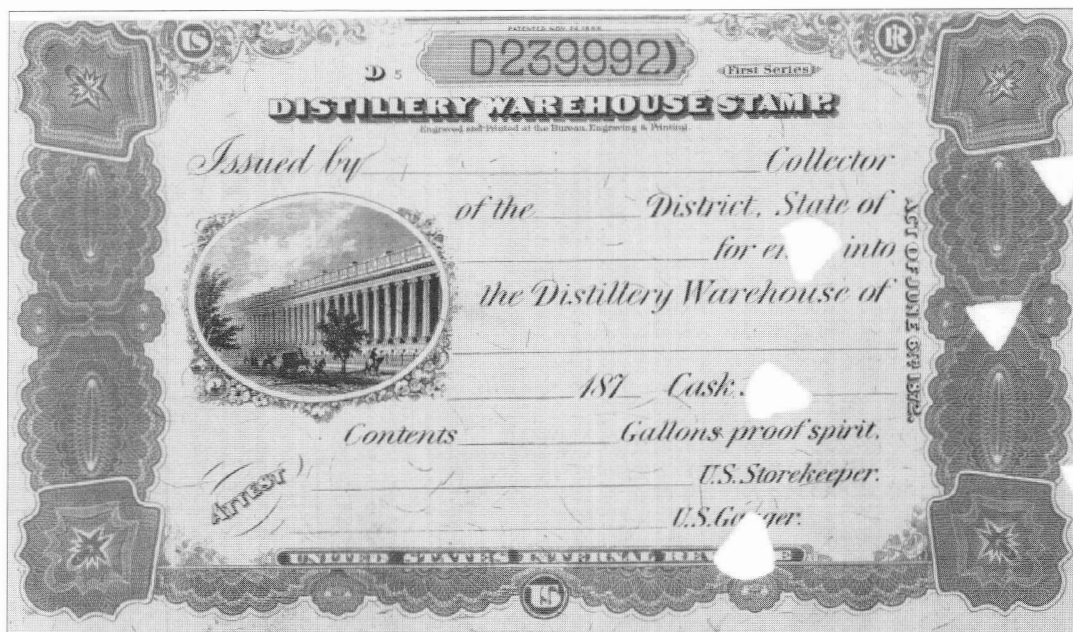


Series of 1871. Distillery Warehouse

White silk paper. Frame printed by the Continental Bank Note Company. Vignette engraved and printed by the Bureau of Engraving and Printing. Red serial number with prefix letter E.

2 25¢ Brick red and black Treasury Building

Similar to the issue of 1868, the position letter and plate number are found to the left of the serial panel. Plate numbers 5 and 6 have been reported.



3—1872. Treasury Building.

1872. Distillery Warehouse. First Series.

Frame printed by the Continental Bank Note Company. Vignettes engraved and printed by the Bu-

reau of Engraving and Printing. Red serial number with prefix letter.

3 (10¢) Vermillion and black.

On violet silk paper, serial number with

prefix letter D or E

Plate numbers reported: 5 (prefix D); 10 (prefix E).

4 (10¢) Green and black.

On violet silk paper, serial number with prefix letter B, D or E

a. same, but on green silk paper, serial number with prefix letter A

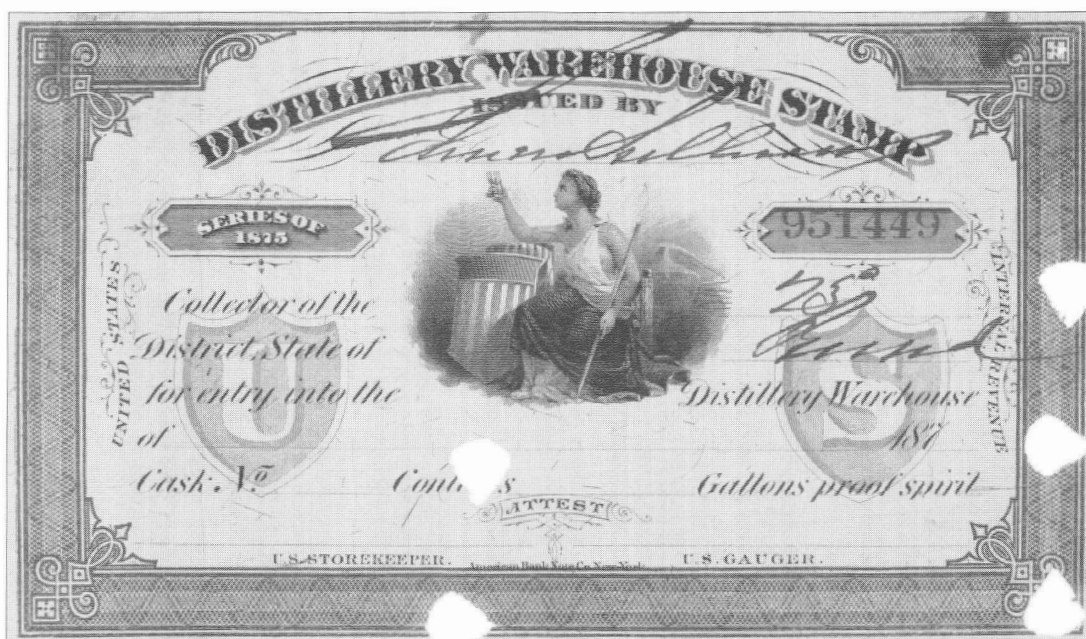
Plate numbers reported on #3, violet silk paper: 1 and 7 (prefix B); 8 (prefix letter D); 4 (prefix letter E).

Plate numbers reported #4a, green silk paper: 6.

The violet and green silk papers are well known for their use on the general proprietary issue of 1872. These are the Willcox's patented Chameleon Papers

that were one of the measures used to discourage the washing of the cancellations so that the stamps could be reused. Given that these stamps were applied to wooden barrels or casks with five nails and canceled with five wavy lines that ran over onto the container by a U.S. Storekeeper-Gauger, it is hard to imagine anyone attempting the reuse of these stamps.

The 1912 Springfield List includes listings of the vermillion stamp on white silk paper and green silk paper. Confirmation of the use of the white silk paper is sought. Given that the green silk paper came into use in 1874, it seems improbable to this author that the green silk paper variety exists.



5—1875. Allegorical woman and shield.

Series of 1875. Distillery Warehouse

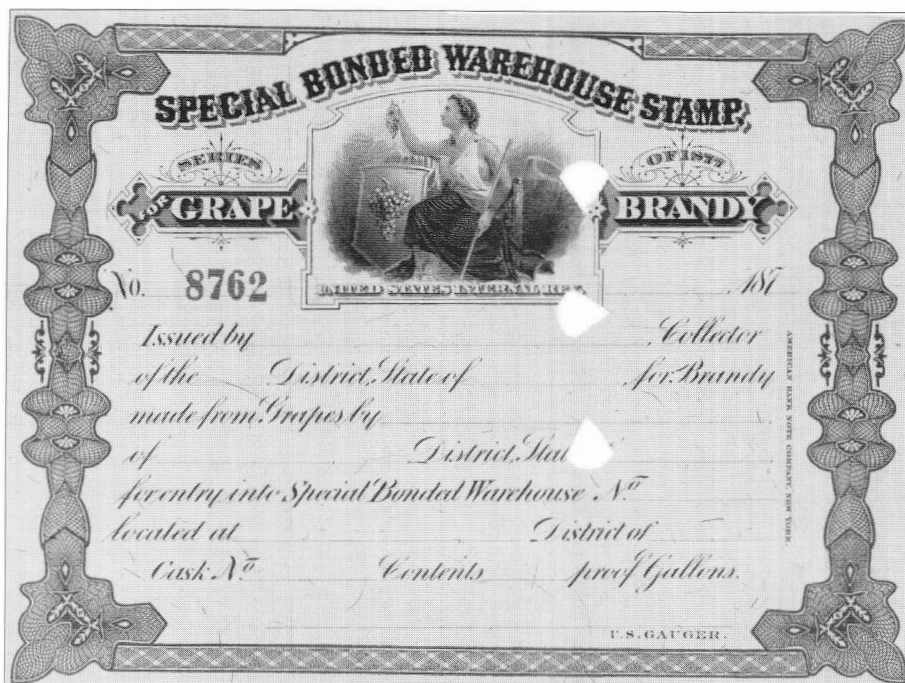
Green silk paper. Frames and vignettes printed by the American Bank Note Company. Red serial numbers.

5 Green and black

a. with Z added to the design inside the serial number panel

b. with Y added to the design inside the serial number panel

Students of these issues believe that the Z was added to the design to signify when the deliveries of these stamps exceeded 1 million and the Y was added when the deliveries exceeded 2 million.



6—1877. Allegorical woman and shield. (82% actual size)



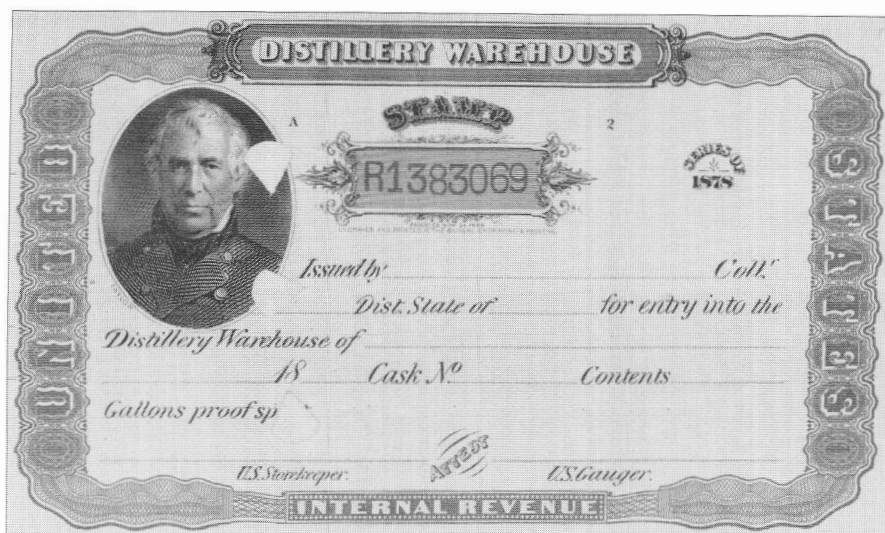
7—1877. Allegorical woman and shield. (82% actual size)

Series of 1877. Warehousing Grape Brandy

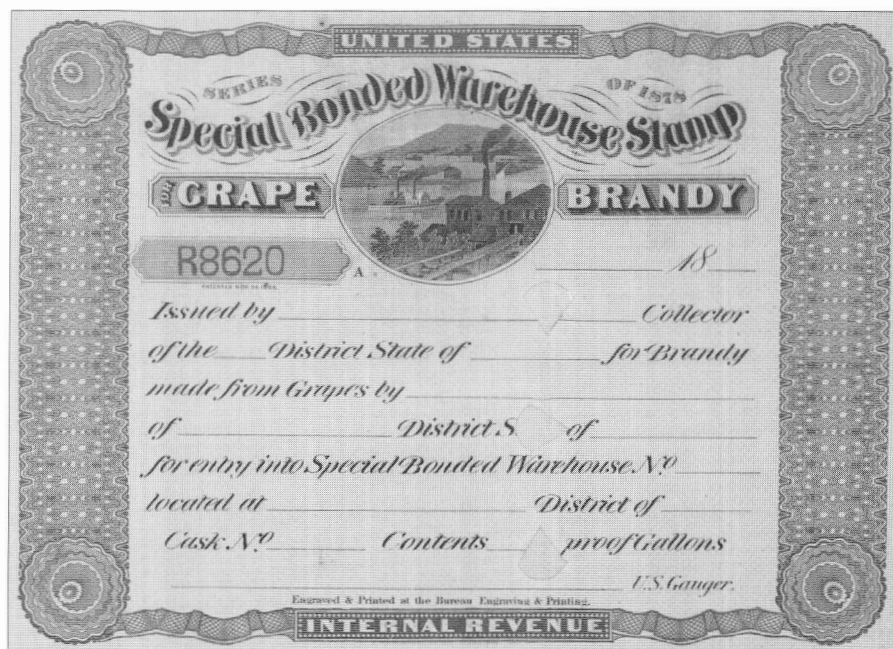
Green silk paper. Frames and vignettes printed by the American Bank Note Company. Red serial numbers.

- 6 Green and black, Special Bonded Warehouse
- 7 Green and black, Re-Warehousing

Stamps 6 and 7 were issued under the Act of March 3, 1877, which established special bonded warehouses exclusively for the storage of grape brandy.



8—1878. Zachary Taylor. (80% actual size)



9—1878. Industry and transportation. (80% actual size)

Series of 1878.

Various papers. Frames and vignettes printed by the Bureau of Engraving and Printing. Serial numbers with prefix letter R in red.

8 Green and black. Distillery Warehouse

Plate numbers reported: 1, 2, 3.

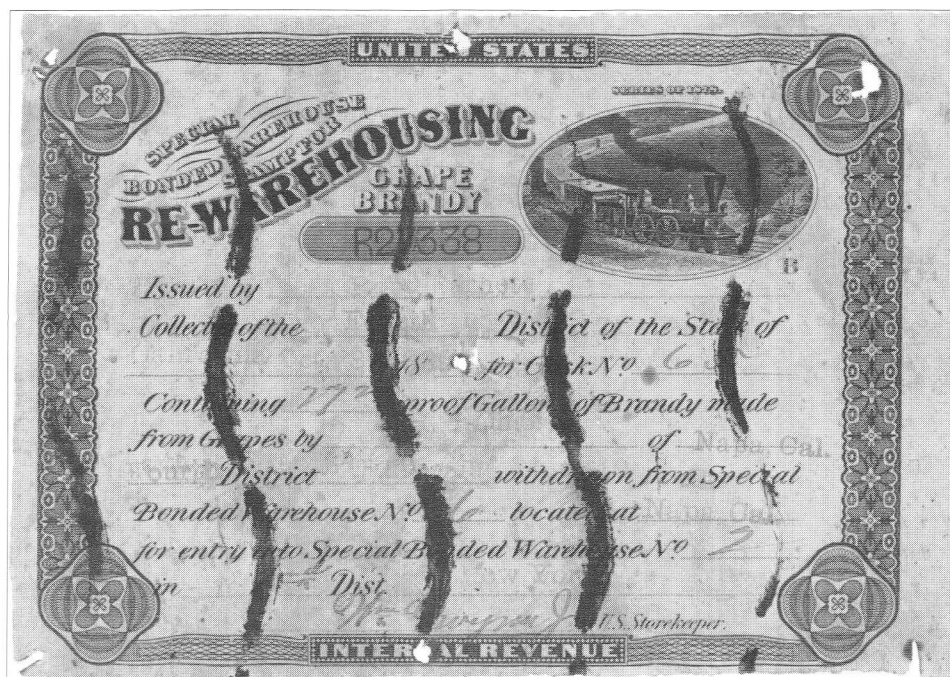
Plate numbers reported: 9, 14, 1657 (prefix letter A); 13, blank (prefix letter B).

9 Green and black, Special Bonded Warehouse

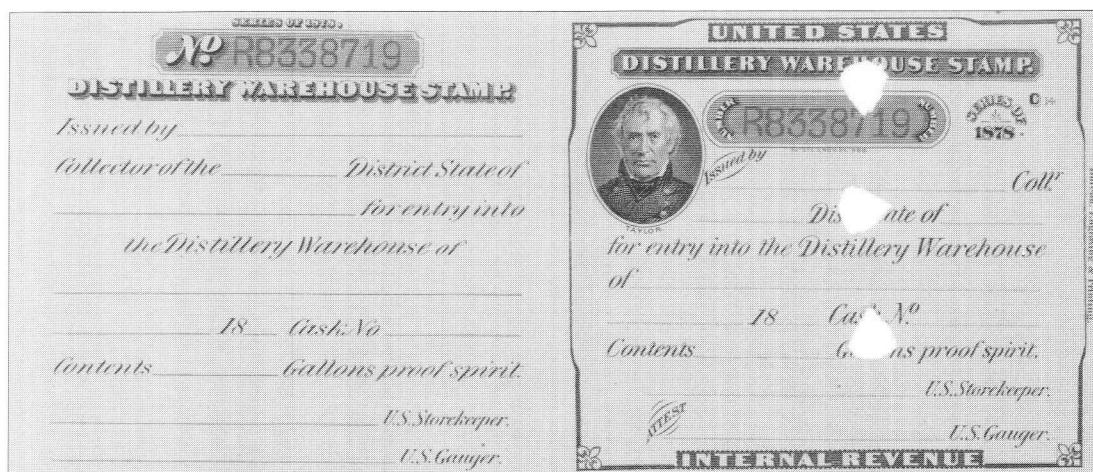
10 Green and black, Re-Warehousing

On September 22, 1880, the Bureau of Internal Revenue requested a reduction in the size of the distillery warehouse stamps, the first instance of such a cost cutting measure. On November 11, Internal Revenue approved the change and authorized the Bureau of Engraving and Printing to begin printing the smaller size stamps.

11 Green and black. Distillery Warehouse, reduced size, serial number with prefix letter A or B



10—1878. Industry and transportation. (80% actual size) (Two recorded copies).



11—1878. Zachary Taylor. Reduced size. (80% actual size)



Series of 1890.

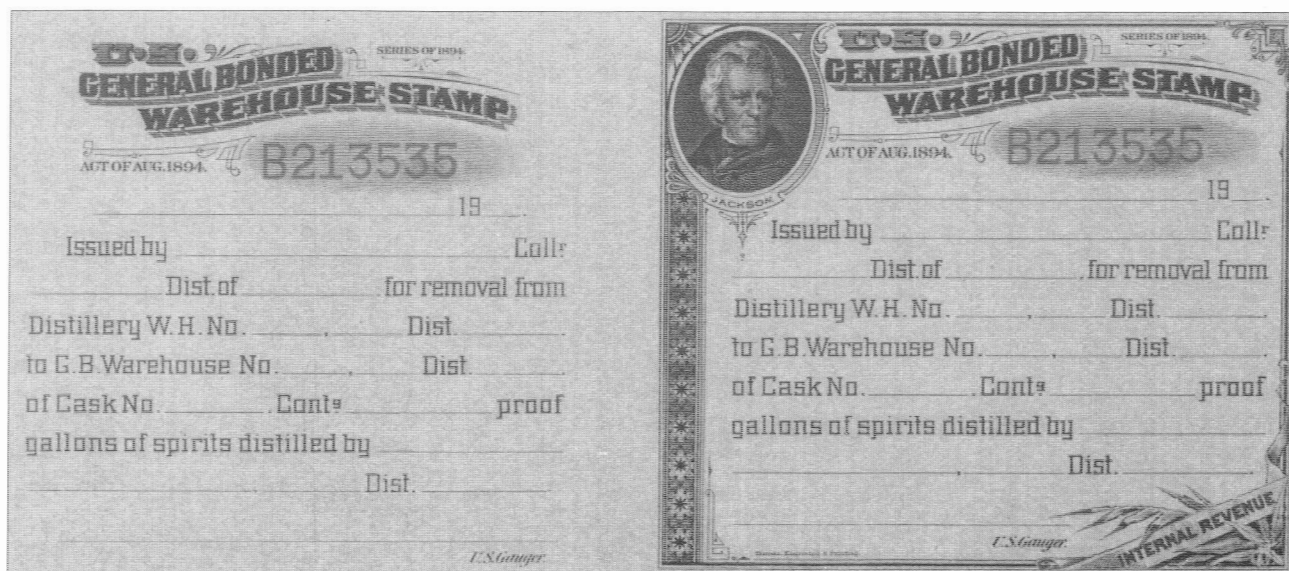
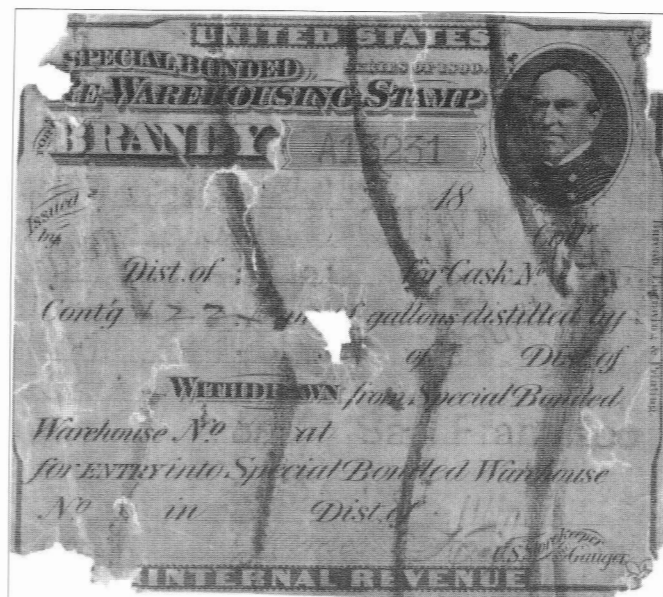
In 1890 reductions in the size of the special bonded warehouse stamps for grape brandy were implemented. The annual report of the Bureau of engraving and Printing for the fiscal year ending June 30, 1890, lists a delivery of 27,000 for the Series of 1889 Special Bonded Warehouse Stamp. None of these is known to have survived either in proof or issued condition. It seems curious to this author that in such an era of cost consciousness that the Bureau would design a stamp one year

12—1890. Grant. Only known used copy.

13—1890. Sherman. Only known used copy.

and replace it the next. It is the considered opinion that the Series of 1889 stamps listed in the Springfield List (taken from the 1890 Bureau annual report) do not exist. The series of 1889 stamps may be an error in description, in fact being the first delivery of the Series of 1890 stamps.

- 12 Green and black, Special Bonded Warehouse
- 13 Green and black, Special Bonded Re-Warehousing



14—1894. Andrew Jackson.

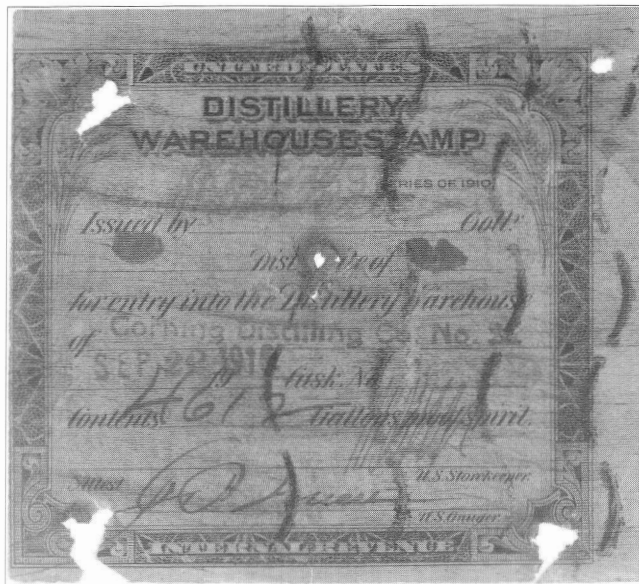
Series of 1894. General Bonded Warehouse

- 14 Black, General Bonded Warehouse, Jackson vignette

Plate number reported 334768 to the left of the stub.

General bonded warehouses were established in 1894 when the bonding period was extended from 3 to 8 years, thus allowing the distiller to store whiskey for up to 8 years before having to pay the excise

taxes. The distillery warehouses were not large enough to house the anticipated additional casks of distilled spirits, so the law permitted the establishment of general bonded warehouses. These stamps were used on casks and barrels being transferred from a distillery warehouse to a general bonded warehouse.



15—1910. (87% actual size)



16—1910. (82% actual size)

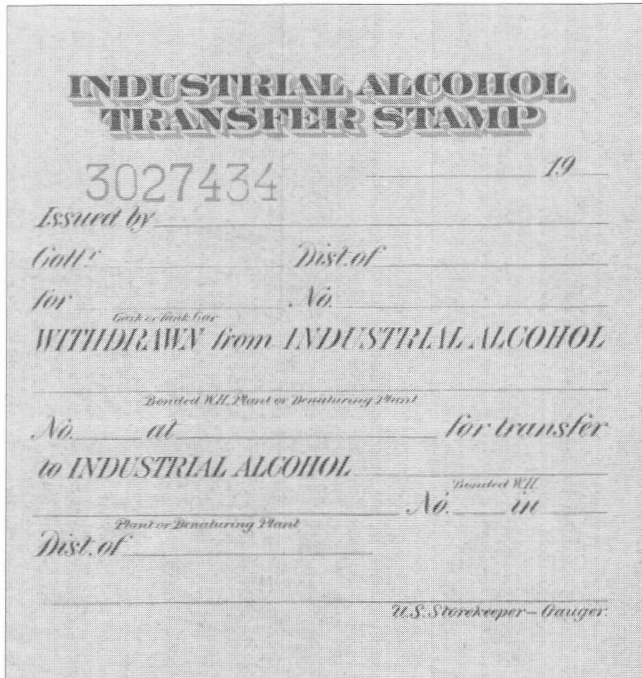
Series of 1910

- 15 Black, Distillery Warehouse
- 16 Black, Special Bonded Warehouse for Grape Brandy
- 17 Black, Special Bonded Re-Warehousing

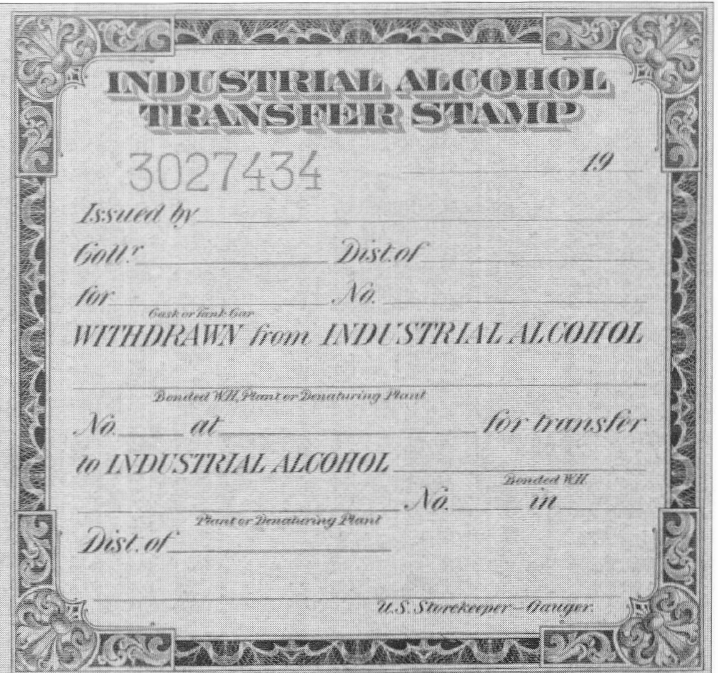
The Series of 1910 reduced the warehousing stamps to one color, a common feature in the general cost-

cutting measures that the Bureau of Engraving and Printing introduced on taxpaid stamps in the 1909–1911 period. Together with the General Bonded Warehouse stamp of 1894, the Series of 1910 stamps remained in service until 1918, when the then current warehousing stamps were discontinued.

Series of 1923. Industrial Alcohol Transfer



18—1923. Thin serial number.



1937.

Both thick and thin serial numbers (reminiscent of the book wine stamps) have been noted. This

18 Black
The use of this stamp continued at least as late as

change may have occurred beginning with the seven digit serial numbers. To date all serial numbers observed under 1 million are the thick variety and all above 1 million are the thin variety. Further information is sought.

Plate number 98908 has been seen on this stamp to the left of the stub on position 2 of the full page of four stamps.



18—1923. Thick serial number.

A few additions on black proprietary stamps

by Scott Troutman, ARA

The September-October 2004 supplement on black proprietary stamps generated more information, as such things tend to do. The most interesting is that the cover features two stamps not listed in the cancellations. This is because Ken Trettin, who did yeoman's work on hundreds of pictures, substituted some of his own nice examples to give a more interesting cover and did not discover they were unlisted until after everything went to the printer. The two stamps not listed are the "P.C. Co./Mar. 1914," a newly discovered date for Pabst Chemical Company with a typo "G" for the first "C" and a new "R.M. Co./2 20 15" handstamp in purple.

Steve Wittig, that intrepid collector of revenue plate numbers, checked his collection

and found some newer acquisitions that had not been reported.

Stamp	Value	Watermark	Plate #	Position
RB33	¼¢	S	3??	L
RB34	⅝¢	S	266	L
RB48	⅝¢	D	PLA11	R
RB51	1 ½¢	D	PL256	L
RB52	1 ⅞¢	D	PL274	L

Steve has also acquired the following large panes.

RB44 ⅛¢ D, 2 panes of 200, PL 464

RB44 ⅛¢ D, partial pane of 160, PL 402

RB45 ¼¢ D, partial pane of 190, PL 272

I had seen two additional panes of 100 for ⅝¢ values in October 2004 in a dealers stock.

Lastly E.J. Guerrant sent a picture of a most unusual misuse of one of these stamps—an RB63 ten-cent used on a futures contract for a wheat delivery in place of a documentary revenue. As the 10 cents were used almost exclusively by perfume and cosmetics companies it is a real curiosity how a commodities dealer got hold of one. But there it is tied with both the company and a December 2, 1914, handstamp. As the tax was just coming into effect, possibly the stamp agent just gave him the wrong 10 cent stamps. Being in New York City there shouldn't have been a shortage of the ten cent documentary.



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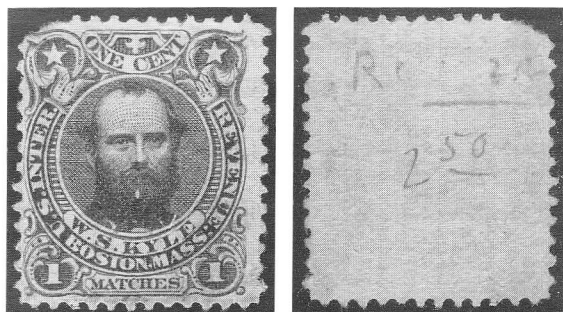
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US Back of the Book
US Postal Stationery
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RF Playing Card
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W. S. Kyle US private die proprietary match stamp found on experimental silk paper



by Paul Weidhaas, ARA

I delight in poring over the match and medicine stamps that were issued between 1869-1871, ostensibly on old paper, in search for the elusive silk thread. Such diligence can result in the discovery of a new ex. silk paper variety. I know that I am not alone in this endeavor; a west coast specialist I have conversed with has gone over thousands of M&Ms on old paper, otherwise known as ex. silk candidates, and has actually amassed hundreds of ex. silks in the process, many uncataloged.

Oftentimes, what appears to be a silk thread evaporates once I soak the stamp to remove hinge gum and other extraneous matter. But if it is still there, I submit the suspect to an expertizing service for verification.*

A copy of the W. S. Kyle match stamp, Scott RO122a (e?) was dutifully shipped off to the American Philatelic Expertizing Service in early 2001. I was pleased that, in this instance, the experts agreed with me, via certificate number 133342, that this stamp was indeed RO122e.

But such was suspected over a century ago. The authors of the Boston Revenue Book (Toppan, Deats and Holland 1899), in their reference list tabulated in the back of the text, show the Kyle match stamp as being known on this paper. Further, Richard Riley, in his article appearing in this journal thirty years ago (1974; 28:175) predicted that this issue may indeed exist on ex. silk. Now we know for certain.

Moral: Check your stamps. You may have a sleeper in your album.

*Expertizers are not infallible. I once sent off what I thought was a Scott RU9e, only to have it come back as RU9a. I resubmitted it, with a note describing the precise location of the single blue silk thread visible on the *obverse*, and only then was my suspicion confirmed with a certificate.

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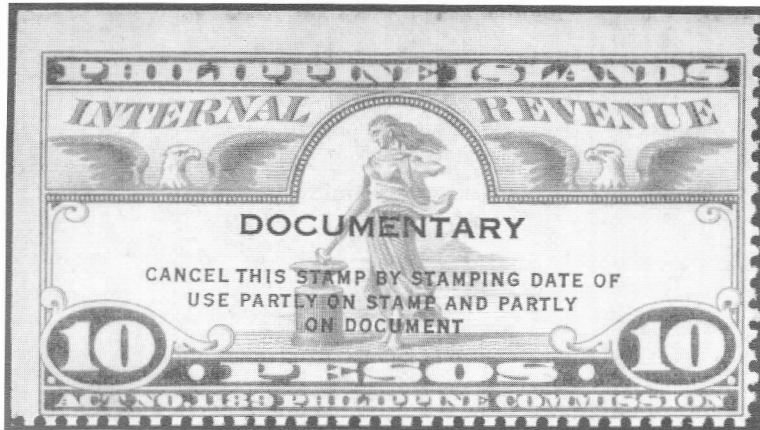
Three issues of the *Canadian Revenue Newsletter* have arrived since we last reviewed its contents. The June 2004 issues leads off with two short items; the first being a look at “United States Playing Card Company Precancel on Three-cent War Tax Stamp” by editor Christopher Ryan. The discussion centers on the fact that there was no 3¢ tax rate on playing cards. The second short item is “Specimen Cancellations on Plate Proofs of Second Issue Bill Stamps” by J. Richard Fleet; here the discussion is about the markings which are often looked upon with suspicion.

The main article in this issue (almost

eleven pages long) is an examination of “Canada’s Excise Tax on Cheques and other Types of Commercial Paper: 1915-1953” again by editor Chris Ryan. This article is an expansion of the same work published under another title in *The Revenue Journal of Great Britain* in 1997.

The September issue contains several, more varied and shorter articles. J. Richard Fleet takes a look at marginal markings in “Counters and Imprints on the Second Issue Bill Stamps.” Christopher Ryan gives an overview of what is becoming one of the most common of tax stamps in “Ontario Municipal (Canadian/on 15)

The lady with the hammer and anvil



By John Semeniuk, ARA

One of the most readily recognizable images found on the U.S. territorial revenue stamps of the Philippines is that of the lady with the hammer and anvil (Figure 1). But there is a surprising twist behind this design which makes for a most interesting story.

The design made its philatelic debut on the Philippine internal revenue stamps of January 1, 1905, appearing on all thirteen values of this issue (W- 526-W-538). The same was true for all the values of the internal revenue stamps from the 1906 issue (W- 539-W-547). Please note: the catalog numbers cited in this article are all from *The Warren Update* (Lehmann and Lueck, 1993).

In 1907 the fractional, centavo-denominated internal revenue stamps received a different design. The peso-value stamps continued however to utilize the motif of the lady with the hammer and anvil.

This dual design arrangement held true for the duration of all the subsequent series of Philippine territorial/commonwealth internal revenue stamps, including the stamps issued during the period of Japanese occupation (W- 659-W-663, W-668B) and the "Victory" overprint issues of 1945 (W-675-W-683).

In 1940-41 and again in 1945-46 the internal revenue stamps of the 1934-41 issue (W- 639-W-649) were adapted for use as documentary stamps by the application of a black "Documentary" overprint (W-751-W-755). The stamps from 1945 and 1946 re-

ceived a "Victory" overprint simultaneously with the "Documentary" one (W- 768-W-772).

In addition to the internal revenue and documentary stamps noted above, the motif of the lady with the hammer and anvil was also adopted for use as a design element on forms of the Philippine internal revenue service, as a 2-centavo documentary stamp imprint on Philippine checks from 1907-11? (*W-772A) and on sweepstakes tickets from 1943-46 (*W-782a-*W-783b). Finally, it also appeared as a motif on the official cigar and cigarette export stamp labels from 1909 (cigars: *W-1450L-*W-1451L, *W-1453L; and cigarettes: *W-1470L and *W-1474L).

Paradoxically, the rather widespread philatelic use of this popular motif belies the rather surprising fact that the design of the lady with the hammer and anvil was actually created originally for use on Philippine coins.

Briefly, the story is as follows. Shortly after the United States gained possession of the Philippines in the wake of the Spanish-American War of 1898, due consideration was given to the task of overhauling the monetary system inherited from the Spanish colonial regime.

In December 1901 the Philippine Commission (the territorial ruling body) established a special committee to look into the matter of creating suitable coin designs, preferably by native artists.

A number of such designs were submitted for consideration by Melecio Figueroa, a talented Filipino artist, sculptor and engraver, known popularly to posterity as the "Prince of Filipino Engraving Art." Born on May 24, 1842, he had studied in Spain and in 1893 had been appointed a first class engraver with the Manila Mint in the Philippines.

On December 18, 1902, the Philippine Commission selected three of Figueroa's designs for use on the future territorial coinage of the Philippines. One of these designs depicted the image of a young, standing, bare-foot native woman holding a hammer to an anvil, her long hair and gown swept back as if by a powerful gust of wind. Added to the right-hand background of the design was a billowing volcano, Mt. Mayon (Figure 2).

The new Philippine coinage was to consist of seven denominations, three of base metal and four of silver. It was on the front sides of the four silver coins that Figueroa's alluring motif of the lady with the hammer and anvil was selected to appear. A warm touch of human interest is added to the story of this design by the fact that the model for the figure of the young woman was actually a ten-year old girl, Figueroa's sole surviving daughter, Blanca.

As fate would have it, Figueroa succumbed to tuberculosis on July 30, 1903, shortly after the new Philippine coinage with his designs entered into circulation. But his popular design of the lady with the hammer and anvil continued to live on for decades, enjoying a very extensive, successful run on the revenue stamps and currency of the Philippines. In both cases, revenue stamps and coins, the motif outlived the period of American sovereignty (1946) and passed over into the period of Philippine national independence.

Brief mention should also be made here of three additional uses of the motif.

The first was on the official seal which appeared on a series of Philippine bank notes from 1903. The second was on the back side of a 20-peso emergency note issued in 1942 in Iloilo City.

The third usage constitutes an interesting hybrid utilization which blurs the line between stamps and currency. It may even be called ironic in light of the numismatic origin of the design.

Early in 1942, during the period of Japanese occupation, the Provincial Board of Cagayan Province issued a series of emergency currency notes with an internal revenue stamp affixed to each note. The purpose of the stamp was both to validate the note



and to indicate its denomination. The internal revenue stamps used for this purpose included a number of the peso-value stamps with the motif of the lady with the hammer and anvil.

Philatelists can surely appreciate this nice turn of events in the "eternal struggle" between the hobbies of philately and numismatics!

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User-pay Garbage Tags and Bags"; these things are just everywhere. He also writes about "Canada's Excise Tax on Receipts: 1923-1926."

The December issue has a short item picturing "Ontario Stock Transfer Varieties" and an "Excise Tax Meter Update" both by David Hannay. Then Christopher Ryan examines "Canada's Excise Tax on Advances of Money: 1920-1927." This article was one

promised in the June issue as a follow-on to the study of excise tax on checks.

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

U.S. Sales Circuit notes

by **Paul Weidhaas, Circuit Manager**

The following unsolicited letter was received from one of your fellow members who submitted material to the ARA's U.S. Sales Circuits. This is evidence that the circuits work and they can for you as well.

If you have any excess U.S. revenue or cinderella stamps, consider selling them through our sales circuits to your fellow ARA members. Contact me at Box 147, Leonardville KS 66449 or by email at <paulweidhaas@msn.com>.

Dear Paul,

Thank you for the great job that you are doing with the ARA US sales circuits. The sales results have surpassed my wildest expectations. When I began entering material a couple of years ago, I did not know what to expect. Based on my experience of many years ago, my expectations were not that high felt that most of the duplicate material that I had was to common and would not be of interest to the membership.

For several years I had been entering revenue material through several of the other major and secondary sales groups. The sales results had been satisfactory.

With some prodding from you and Eric Jackson I decided to enter several books and see what would happen. Wow! With other groups I was getting 35 to 50% sales. Through the ARA my books were well over that amount, with many selling out or nearly selling out.

Other groups take 18 to 24 months to retire and settle up with

you. The ARA was turning my books in an average of 12 months or less.

As I found out, our membership has an interest in all Revenue Stamps. Even nice copies of minimum catalogue value stamps sold well. Any item for study, such as multiples, cancellations, perf varieties, color and printing variations were in great demand. As were cinderellas and collateral material.

Material that I felt was below our membership also sold. Wounded stamps, properly identified and discounted went well.

I would encourage you to get more of our membership involved with the sales division as both buyers and sellers. In many cases, most of us have not used the sales division lately and are not aware of the opportunities that are available.

Once again, Thank You,
Tim McRee, ARA

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Topical revenue stamps from Bangladesh

by **Parvez Ali Anwar Khan**

Revenue stamps are sold over the counters just like postage stamps. The purpose of the two are, however, quite different. Postage stamps are affixed to letters, postcards, money order forms, etc., as proof of prepayment for transmitting the same through the services of the postal department. On the other hand, the revenue stamps are used for paying tax levied on financial transactions.

Some countries, like the United Kingdom and its colonies, issued stamps that served both purposes. Others printed separate stamps for postage and revenue. The later practice is followed by Bangladesh.

When Bangladesh won its independence after a short but bloody liberation war in 1971, the war-ravaged country faced shortages of food, medicines and other life-saving materials. Coupled with these shortages was the need to restore normal trade and commerce, and, therefore, the need for revenue stamps was immediately felt.

Almost all post offices were damaged by the marauding occupation forces and official records and stocks of postage and fiscal stamps were ransacked and destroyed. To tide over the situation, stamps of Pakistan were salvaged and overprinted with the name of the new-born country, Bangladesh.

Table I

Summary of Bangladesh revenue stamps

Figure	Year of issue	Denomination	Color	Perforation	Printer	Topic
1	1972	15 paisa	red	13.5	Nasik Security Printing Press India	map, cartography
2	1974	15 paisa	red	13.5	[as 1]	numerals
3	1977	30 paisa	red	13.5	[as 1]	numerals
4	1978	30 paisa	red	14	Harrison and Sons	numerals scroll
5	1980	20 paisa on 30 paisa of 1978	black surcharge	14	Surcharged by Postal Printing Press, Bangladesh	numerals scroll
6	1981	50 paisa	red	14	Harrison and Sons	numerals scroll
7	1983	50 paisa	brown and pink	11	Mezdonarodh Niya Kniga, USSR	numerals eye, scroll
8	1987	50 paisa	purple	11	[as 7]	numerals, scroll, flora
9	1990	1 taka	violet-blue	11	[as 7]	tiger, fauna, water lily, flora, scroll
10	1991	2 taka	brown	14	Bangladesh Security Printing Press	water lily, flora
11	1994	4 taka	blue	14	[as 10]	water lily, flora
12	2002	4 taka	blue and pinkish	14	[as 10]	water lily, flora



Figure 1.



Figure 2.



Figure 3.



Figure 4.



Figure 5.



Figure 6.



Figure 7.



Figure 8.



Figure 9.



Figure 10.

These provisionals continued to be used until Bangladesh issued its first revenue stamp in 1972. (The overprinted provisionals are purposely left out of the purview of this article.)

Since 1972 Bangladesh has issued only thirteen revenue stamps mainly in order to cope with the rise in the tax rates. Their motifs are simple in design and do not pose any problem in classifying them according to their topics. The revenue stamps are all listed in Table I.



Figure 11.



Figure 12.

Parvez Ali Anwar Khan is a graduate of the University of Karachi, and post-graduate degree in river engineering from the University of Delft, Netherlands. He recently retired as chief engineer of the Bangladesh Inland Water

Transport. His main philatelic interests include religion, EFOs and Bangladesh stamps and postal stationery. He can be contacted at B-18 Science Laboratory Quarters, Dhaka-1205, Bangladesh.

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President's Letter

Happy New Year!

I hope that all of you have a very successful 2005 and that you are able to find some great items for your collection. If you do find that special item, please consider writing an article about it and sending it to our editor for publication.

I would also like to take this opportunity to thank all of you for your membership. It has been a pleasure to speak or correspond with many of you this past year and to serve as your president. I would also like to recognize and thank our board members, editor, librarian, auctioneer and sales manager for the fine jobs they do. Without all of you, we would not have this wonderful organization.

Please keep up the good work in building fiscal philately by collecting, studying, exhibiting, and writing about revenue stamps.

National Postal Museum Revenue Stamps

The revenue stamp saga at the National Postal Museum continues. In a release posted on their website on December 17, they flip-flopped their decision to destroy the stamps and will now place a mark on them and offer them for sale. They offer no explanation for this decision, but I believe it is the direct result of the opposition to the destruction we have made known.

The decision to not burn the stamps is a step in the right direction. But marking the stamps is not the answer. There is no compelling reason to mark any of the stamps; it is just another form of destruction in that it destroys the market value of those that are marked, thereby manipulating the market value of those that are not marked. It is an attempt to create rarity where rarity does not exist.

Of the 1.1 million stamps that the museum now plans to mark, about 300,000 of them do not exist outside the museum in any manner or condition whatsoever. Of the remaining 800,000 stamps, which are all in mint condition, I estimate that about one-half of those are unknown in collectors hands in mint condition.

One has to wonder just how and why the museum officials arrived at the decision to mark the stamps. I believe it is simply bureaucratic arrogance. They finally realized, because of the public opposition to their plan to destroy stamps, that their plan was flawed. But their egos will not allow them to admit they are wrong because that would be an admission that somebody else is right.

Their solution? Create 1.1 million reminders of their arrogance for all of philatelic posterity by marking the stamps.

If the museum officials truly believe that marking any of the stamps is such a wonderful idea, then they should mark all of the stamps. Of course, doing so devalues the market value of the stamps tremendously. But then again, they have worked extremely hard this past year to devalue the stamps anyway.

The solution is so simple and obvious. Just sell all the stamps for the biggest price possible. The museum wins, the taxpayers win, and philately wins. What is so wrong with that?

The Matthew Bennett International auction of the first group of stamps to be sold is scheduled for February 12. It will be interesting to see how this release of the marked stamps will impact those being sold.

Of course, there is still time for the museum to do the right thing, which is to stop playing games and just sell all of the stamps without defacing them. They have already made two large steps in the right direction, so let's hope for the best.

'T Cleyen Segel

I just received two sample issues of this interesting journal published by our Dutch counterpart, the Nederlandse Vereniging voor Fiscale Filatelie. Both issues have many interesting articles on world revenue stamps. Membership is 20 Euros annually; there is a 5 Euros initiation fee. Contact their secretary, Oscar van der Vliet at <vliet307@wxs.nl> for further information.

Eric Jackson

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.

CROSSLAND, DAVID W 6872. Box 6726, Wyomissing PA 19610-0726. Cinderellas, United States, Worldwide

GIACOMELLI, ANTHONY 448. 10917 Manzanita Dr, Sun City AZ 85373-1523. Proposed by: Re-Instated by Application. US-1898 Cancels, US-Beer, US-Cancels, US-First Issue, US-Proprietary.

HIRCHERT, CHUCK 6871. 2641 Sun Terr, Hartland MI 48353-2943. Proposed by: Eric Jackson 1563. US-1,2,3 Issues, US-1898, US-Documentary, US-Future Delivery, US-Hunting Permit, US-Proprietary, US-Stock Transfer.

KATES, RICHARD J 6870. 100 Retreat Ave, Hartford CT 06106. Proposed by: Eric Jackson 1563. US-Documentary, US-First Issue, US-Future Delivery, US-Proprietary.

MAHONEY, MICHAEL D 3056. Box 1138, Camarillo CA 93011. Proposed by: Re-Instated by Application. Cinderellas, Literature, United States.

ORMSBY, RICHARD J 6869. Box 844, Pioneer CA 95666-0844. Proposed by: Martin Richardson 1507. United States.

SIEMION, JOSEPH D 1641. 734 Boundary Blvd, Rotonda West FL 33947-2865. Proposed by: Re-Instated—R Wehle 3522. Canada, Chile, Peru, US-Documentary, US-First Issue, US-Future Delivery, US-Proprietary, US-Stock Transfer.

Resigned

5075 BARKER, ROBERT E
5188 BLAND, DICK
2471 CRAIG, WILLIAM D
5063 FIELDS, WALTER J
0727 GAUTHIER, GENE R
1476 GOTTLIEB, DR LAWRENCE
6802 JEANNOPOULOS, PETER
5341 NELSON, IVER M

Deceased

1699 SELBY, STANTON
0426 WACKER, NORBERT F
2820 WOOLDRIDGE, DAVID P

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NELSON, DAVID V 2777. 41620 Alligator Pond Dr, Bermuda Dunes CA 92203-1184.

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WAKE, J BYRON 2286. 2813 Cambridge Ln, Missouri City TX 77459.

WILLIAMS, JAMES R 2752. 6314 NW Oak, Apt 11, Lawton OK 73505.

WILSON, GEORGE R 5212. 6645 N Windy Pines St, Coeur d'Alene ID 83815-8510.



ERIC JACKSON

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MAIL & INTERNET AUCTION #190

CLOSING DATE: March 23, 2005 at 11:00 pm EST

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website www.ericjackson.com until 11:00 pm EDT closing time

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

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers	
1 First Issue Revenue Stamps R2c black H.C. h/s cancel, F-VF PHOTO	160.00
2 R5c Virginia, Nevada Territory, Stateler & Arlington, Bankers check, 1863, F-VF	--
3 R7a Peekskill, N.Y. Westchester Co. Bank check, 1863 VF	--
4 R10c SON blue h/s, tied on Agency of the Bank of California, Gold Hill, Nevada draft, 1865, Nevada revenue on back, F-VF	--
5 R15c one mm horizontal pre-print paper fold, F-VF PHOTO	--
6 R15c blue h/s tied stamp to Bank of California, San Francisco duplicate bill of exchange, 1868, VF	--
7 R15c blue h/s tied stamp to Guttman, Friedman & Co. receipt, Santa Fe, New Mexico Territory, 1868, VF	--
8 R15c T15 double transfer tied by blue h/s to National Bank of Rondout, Wilber, N.Y. check, 1870, F-VF	60.00++
9 R18c S.R.V.D. 1865, (S.R. van Duzer) black p/c, F light crease	--
10 R19a VF PHOTO	80.00
11 R21c black h/s, F few short perfs PHOTO	600.00
12 R24c on a 1865 sworn statement that Peter Baker, a colored soldier, was free under Maryland laws at the time of enlistment, F faults	--
13 R28c Brady (Mathew Brady, Photographer) black p/c, F crease, short perf PHOTO	--
14 R36a fine stamp tied by embossed cancel to a Schuylkill Haven & Lehigh River Rail Road Co. stock certificate, 1863, F-VF	350.00
15 R40c tied by black h/s to a Drexel & Co., Philadelphia foreign bill of exchange payable in London, 1865, F-VF	--
16 R43a horizontal pair, F-VF PHOTO	600.00
17 R44c tied by blue h/s to a South Western Rail Road Co., Macon, Georgia, stock certificate, 1868, VF	--
18 R47a, R44c on a Quincy Mining Co. of Michigan stock certificate, 1863, VF	--
19 R52b, R40c on an inland bill of exchange, Waterville, N.Y. payable in Deposit, N.Y. 1865, F-VF	70.00+
20 R57a horizontal pair, F-VF	200.00
21 R58a VF	40.00
22 R66a LSM with partial B & C imprint, VF crease and tiny nick at bottom PHOTO	17.50+
23 R66a horizontal pair, F-VF	72.50
24 R84c, R40c tied by blue h/s to a foreign bill of exchange, Calbarien, Cuba, payable in New York, 1868, VF stamps are creased	--
25 R86a vertical pair, bottom margin just clear, VF PHOTO	350.00
26 R94a F-VF	125.00
27 R94c VF light crease	70.00
28 R98a on a deed for property sold to the Boston & Worcester Rail Road, 1863, VF stamp is creased	140.00+
29 R98c VF light crease	90.00
30 R100c VF light crease PHOTO	160.00
31 R101a horizontal pair, LSM, VF crease, thin spot PHOTO	500.00
32 R102a F light crease, small thin PHOTO	2,200.00
33 R102c F light crease PHOTO	800.00
34 Second Issue Revenue Stamps R112 tied by embossed cancel to a Pennsylvania Transportation Co. stock certificate, 1872, VF	--
35 R129 F corner crease PHOTO	450.00
36 R131 F small faults PHOTO	550.00
37 Third Issue Revenue Stamps R151 tied by blue h/s to a Agency of the Bank of California, Virginia, Nevada. Duplicate bill of exchange, 1876, VF	--
38 Documentary R152b tied by blue h/s to a Agency of the Bank of California, Virginia, Nevada. Duplicate bill of exchange, 1880, VF-R152 used, F-VF	32.50
39 R181 used, VF PHOTO	325.00
40 R183 mint, F-VF light crease PHOTO	175.00
41 R189 used, F-VF small thin PHOTO	450.00
42 R193 mint, F-VF corner crease PHOTO	375.00
43 R285a tied on document fragment with three R308, heavy cut cancels cause faults to stamps	2,500.00
44 R286 cut cancel & staple holes, VF light crease PHOTO	400.00
45 R586 sheet of 100, large tear at LL repaired with blank stamps prior to perforating, interesting freak, mint, F-VF	--
46 R695 cut cancel causes abrasion on face, o/v VF thin PH	600.00
47 R705 perf, VF	140.00
48 Proprietary RB10a F-VF appearance, thins & small repairs, reperfed at left PHOTO	8,000.00
50 RB23 used on box of Phenyl O-Caffeine, with contents, F-VF	--
51 Stock Transfer RD64 used, VF corner crease PHOTO	625.00
52 RD33c cut cancel, F-VF crease, adhesive stain PHOTO	900.00
53 Wines And Cordials RE83A sheet of 100, mint, VF folded vertically at center	75.00
54 RE87 sheet of 100, mint, VF folded vertically at center	600.00
55 RE107D used, staple holes, VF small faults PHOTO	375.00
56 RE108 sheet of 100, mint, VF folded vertically at center	80.00
57 RE109 sheet of 100, mint, VF folded vertically at center	250.00
58 RE110 sheet of 100, mint, VF folded vertically at center	325.00
59 RE126 mint, VF	37.50
60 RE143 used, F-VF	77.50
61 RE152 mint, VF	72.50
62 RE161 used, F-VF PHOTO	200.00
63 RE167 used, F-VF usual small faults	125.00
64 RE169 used, VF usual small faults PHOTO	200.00
65 RE171 used, VF usual small faults PHOTO	200.00
66 Beer REA11 A. S. 1869 precancel, VF creases, sealed cut	350.00

67 REA21a (22B) F creases, small repaired tear	325.00
68 REA83 (91) mint, VF	150.00
69 REA143 (1844 type 150), mint, XF staple holes	75.00
70 REA143 (1844 type 165), F-VF creases, thin, APS certificate	--
71 REA177a (197) large punch hole, VF	7.50
72 REA178a (198) large punch hole, VF	10.00
73 REA178Ab (199) large punch hole, VF	4.50
74 REA186a (212) large punch hole, VF	7.50
75 REA188a (214) large punch hole, VF	10.00
76 REA190a (216) large punch hole, VF	15.00
77 REA191a (217) large punch hole, VF	22.50
78 REA192a (218) large punch hole, VF	12.50
79 REA193a (219) large punch hole, VF	15.00
80 REA194a (220) large punch hole, VF	12.50
81 REA195a (221) large punch hole, VF	27.50
82 REA197a (223) large punch hole, VF	10.00
83 REA198a (224) large punch hole, VF	60.00
84 Playing Cards RFI used on First National Bank of Alexandria, Va. check, 1899, Black on green, VF	--
85 RF7a F PHOTO	550.00
86 RF12c VF thin PHOTO	210.00
87 RF29 mint, F PHOTO	175.00
88 Tobacco Sales Tax RJ2 RJ4-5, RJ7-10, singles of each on affidavit of seller, F-VF	19.90
89 RJ2 x 3, RJ4, RJ8 strip of three, RJ11 strip of five, on affidavit of seller, VF	69.20
90 Narcotic Tax RJA47b sheet of fifty, mint, VF	32.50++
91 RJA80b sheet of fifty, mint, VF	100.00++
92 Embossed Revenue Stamped Paper RM111 sharp strike on an 1801 promissory note, fold affects stamp, VF	50.00
93 RM179 sharp strike on a 1799 Philadelphia, Pa. promissory note, fold affects stamp, VF	30.00
94 RM189 sharp strike on a part-printed 1799 Somerset, R.I., promissory note, F-VF	50.00
95 Revenue Stamped Paper RN-B2 New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check, Used, VF	40.00
96 RN-B5 New York, N.Y. National Bank of North America, C.C. Parks check, Used, VF	40.00
97 RN-B10 New York, N.Y. Bank of New York, R.O. Edwards check, Used, VF	22.50
98 RN-B10 New York, N.Y. Fourth National Bank of the City of New York, C.S. Sloane & Co. check, Used, VF	22.50
99 RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit, Stamp is at center, Used, VF	90.00
100 RN-C21b Virginia, Nev. Agency of the Bank of California, Gould & Curry Silver Mining Company check, Used, VF	65.00
101 RN-D9 Colorado Springs, Col. Denver & Rio Grande Railway Company draft, Used, VF	75.00
102 RN-E7 Towanda, Pa. Mercurs Bank, Pendleton & Darrow check, Used, VF	17.50
103 RN-G3 Bridgeport, Ct. First National Bank check, Used, VF	100.00
104 RN-K8 Philadelphia, Pa. Western National Bank, J. H. Siddall & Son, Conveyancers check, Used, F-VF tiny flaws	350.00
105 RN-L13 Philadelphia, Pa. Farmers and Mechanics National Bank check, Used, VF	300.00
106 RN-N3 Boston, Mass. New England National Bank of Boston check, Used, VF	15.00
107 RN-N3a Providence, R.I. R.I. Hospital Trust Co., Geo. B. Claflin & Co. check, Used, VF	225.00
108 RN-UI N.Y. Quincy Mining Co. stock cert. Cancelled, VF	35.00
109 Private Die Match Stamps RO6c F-VF	22.50
110 RO33b F-VF few blunt perfs at bottom PHOTO	140.00
111 RO47d F	27.50
112 RO58P3 VF	75.00
113 RO65a F thin	40.00
114 RO81b F	85.00
115 RO86c F-VF small repaired tear PHOTO	200.00
116 RO98a F	25.00
117 RO99d F filled thin	60.00
118 RO106c F PHOTO	175.00
119 RO107a F-VF small repaired tear PHOTO	150.00
120 RO113e F light crease, thin spot PHOTO	175.00
121 RO119c F-VF	50.00
122 RO123a blue G.W.G. & Co./APRIL/1870 printed cancel, F	15.00
123 RO126c VF	60.00
124 RO131b F thin PHOTO	100.00
125 RO132P3 paste-up single, the result of two sheets of paper being joined, VF	--
126 RO137a F-VF short perf	75.00
127 RO143a F small thin	50.00
128 RO146a F-VF	22.50
129 RO159b F	75.00
130 RO163e F experimental	42.50
131 RO167b F thin	50.00
132 RO179d F-VF	50.00
133 RO181b VF	45.00
134 Private Die Medicine Stamps RS14d mint, F-VF	75.00
135 RS36a thick paper, F inclusion PHOTO	250.00
136 RS58b F	17.50
137 RS65e F light creases experimental	50.00

138 RS73a F filled thins PHOTO	110.00
139 RS87a F small thin	25.00
140 RS94b F crease, short perf	20.00
141 RS105d purple h/s cancel, F	15.00
142 RS111b F	27.50
143 RS114c F thin	10.00
144 RS116c VF small thin	30.00
145 RS121d F-VF	20.00
146 RS123b F PHOTO	100.00
147 RS129b F-VF short perf PHOTO	110.00
148 RS138c F-VF	50.00
149 RS141b F filled thins	20.00
150 RS148pa F small faults perforated,	40.00
151 RS155c F	30.00
152 RS157c F PHOTO	100.00
153 RS167d F small faults	12.50
154 RS172c VF small thin	37.50
155 RS174jb F PHOTO	110.00
156 RS178a F short perfs PHOTO	225.00
157 RS184d F-VF	27.50
158 RS189c F filled thins PHOTO	125.00
159 RS197c VF	65.00
160 RS205b F PHOTO	140.00
161 RS212c F thin spot PHOTO	125.00
162 RS238b F small thin PHOTO	275.00
163 RS243c F crease, small thin PHOTO	175.00
164 RS257d F	30.00
165 RS264Ad F-VF tiny flaws PHOTO	350.00
166 RS272d F thin	25.00
167 J.H. Zeilin & Co. Almanac, 1880-81, VF	--
168 Boating Tax RVB2 plate #54532 single, mint, VF	42.50
169 Distilled Spirits Excise Tax RX28 punch cancel, VF	40.00
170 RX33 punch cancel, VF	22.50
171 RX40 punch cancel, VF	30.00
172 RX28-46, less RX44, punch cancels, VF	404.00
173 Rectification Tax R22 mint, VF	25.00
174 Snuff Springer TE52P3 plate proof, india on card, VF	--
175 TE528a mint, F-VF	30.00
176 Tobacco TF38a unused, VF small repaired hole, creases	--
177 TF160 punched remainder, VF	7.50
178 TF259A light blue, VF thins	16.50
179 Tobacco Strips T62 mint, VF crease, tiny tear	15.00
180 Tobacco Tinfoils Hicks TF8-1 F-VF small faults, tiny hole and nick at bottom	25.00
181 TF14-2 F-VF small faults, LL corner nicked	25.00
182 Tobacco Tinfoil Essays TF6E-8 affixed to card, VF tiny flaws, UR corner nicked	50.00
183 Tobacco Tinfoil Facsimiles F1 affixed to card, VF	50.00
184 F2 affixed to card, VF tiny flaws	40.00
185 Unimprinted Tobacco Tinfoils 48 VF small flaws	50.00
186 Hydrometer Labels 1913 prefix A, mint, VF crease	--
187 1929 prefix E, mint, VF corner crease	--
188 Lock Seals LS 80A sheet of fifty-four, unused, VF folded at center, couple small tears	216.00+
189 Cotton Order Specimens 1G2S violet h/s SPECIMEN in outline letters, F PHOTO	--
190 Food Order Specimens 2G3S violet h/s SPECIMEN in outline letters, F	--
191 2G4S violet h/s SPECIMEN in outline letters, F-VF PHOTO	--
192 Federal Fuel Administration 3G5 mint, F-VF PHOTO	10.00
193 General Revenue Essays 43 red Proprietary impression of X in gum, VF	--
194 Telegraph Stamps 15T41 mint, VF	20.00
195 Savings Stamps S7a booklet page of ten, mint, VF	300.00
196 Postal Note Trial Color Proofs PN1Tc 1c bister, VF PHOTO	--
Cinderella Covers, some fabulous items	
197 Ocean Postage, 6c 1869 fantasy ticket envelope, Hamilton's Excursions at Home and Abroad, F-VF some foxing PHOTO	--
198 Second Annual Celebration of the Order of Cincinnati, 1884, admission ticket with fantasy stamp imprinted, VF	--
199 San Francisco Letter Carriers Mutual Aid Association dance program, 1890, Fantasy banknote stamp imprinted, VF	--
200 Letter Carriers' Association annual concert and ball ticket, 1891, Lynn, Mass. Fantasy small banknote stamp imprinted, F-VF	--
201 Cleveland Letter Carriers Mutual Benefit Assoc. cover, 1891, Fantasy stamp imprinted, VF	--
202 Sacramento Letter Carriers' Assn. Second annual ball ticket, 1892, Four fantasy stamps imprinted, VF	--
203 Le Livre Echange, Et. Molles Puyredon advertising card, Paris, 1895, Facsimile 5c small banknote, F-VF	--
204 National Association of Letter Carriers ball ticket, Seattle, Wash. 1901, Fantasy stamp imprinted, VF	--
205 National Association of Letter Carriers business card, St. Louis, Mo. Fantasy stamp imprinted, Band photo on back, VF	--
206 National Association of Letter Carriers 10th annual convention card & ribbon, 1899, Scranton, Pa. Fantasy stamp imprinted, VF	--
207 Palmers Skin Success Ointment advertising envelope with fantasy stamp and flag cancel, F-VF tiny flaws	--
208 Cupid's Message valentine card with fold out flowers, fantasy stamp imprinted, VF	--
209 Merry Christmas 2 You, Happy New Year card, fantasy stamp imprinted, F-VF foxing	--
210 Santa Claus Postage adhesive stamp tied on fold out pocket envelope, gorgeous item, VF	--
211 HAWAII Documentary HI R1 mint, F-VF	10.00
212 HI R14 block of four, mint, F-VF	50.00
213 HI R15 mint, F	27.50
214 HI R16 mint, F-VF	27.50
215 PHILIPPINES Sello Warren PI W376a used, VF light crease	50.00
216 PI W387 used, VF thin spot	50.00
217 Internal Revenue PI W511 mint, F-VF	20.00
218 PI W596 VF	30.00
219 PI W626a VF	10.00
220 Customs Documentary PI W827 tied on document fragment, VF crease PHOTO	90.00
221 PI W829 VF thin spot	40.00
222 PI W832 VF	25.00
223 PI W834 F-VF PHOTO	100.00
224 PUERTO RICO Small Cigars PR TD35a on full tin of Portina Midgets, VF	--
225 Rectified Spirits PR RE36 mint, VF	67.50
226 PR RE41A mint, F-VF PHOTO	190.00
227 PR RE43 mint, F-VF	20.00
228 PR RE51 mint, F-VF	82.50
229 Excise Tax Class B, 25c-50c blue, unused, F-VF	--
230 RYUKYU ISLANDS Documentary RY R4 mint, VF	30.00
231 RY R5 mint, VF	35.00
232 RY R11 LL corner sheet margins, VF	45.00
233 RY R23 mint, VF	32.50

Member's Ads

ARA members: send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 50 words plus address, must be about revenues or conderellas. First come, first served, space available. Ad may be emailed to <revenuer@omnitelcom.com>.

Help! I need a few Scott's Specialty Album Pages which are missing from my album. Pages for Documentary stamps for the years 1952 to 1962 (primarily dated reds, R586-734); Stock Transfer pages containing stamps RD365-72, (the last page); All Wines, Playing Cards, Silver Tax, Cigarette Tubes, Consular/Customs Fees. Dave Birch, 3140 52nd St. N., Wisconsin Rapids WI 54494. email: <birch5@wctc.net> *1782*

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. *1783*

Motor Vehicle related items wanted. Inspection and registration windshield stickers, driver's licenses and registrations. Disabled Veterans key chain tags. Dr. Edward Miles, 888-8th Ave, New York City, NY 10019. *1784*

Switzerland revenues: Wantlists filled for Cantonal issues of Geneva, Luzern, Valais and Vaud. Municipal issues from Cantons Aargau, Basle, Berne and Solothurn. Will send list of available revenues. Contact Donn Lueck, PO Box 11582,

Phoenix, AZ 85061 or e-mail <donn3@earthlink.net>. *1785*

Runs of publications available: *The American revenuer* 1972-2004, \$45 + \$25 shipping and handling; *The Check Collector* 19887-2002, \$20 + \$12.50 shipping and handling; *State Revenue News* 1985-2002, \$20 + \$12.50 Shipping and handling. First call gets any. 920-233-6379. Gene R. Gauthier. *1786*

Beer Stamp Album for sale. 125 pages, unpunched, on bright white 65 lb. card stock with images of first stamp in most series. Medeled after Priester, \$77.00 plus \$2.50 postage and insurance prepaid, to: David Sohn, 1607 Boat-house Circle, Sarasota, FL 34231. Phone 941-966-6505 or 847-564-0692. Email <drsohn32@CS.com>. *1787*

Buying Canadian & Newfoundland tobacco, cigar & cigarette items. Highest price paid. Gordon Brooks, PO Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. *1788*

Civil War Era Occupational Licenses

1863-1873

A history and catalog by John Alan Hicks

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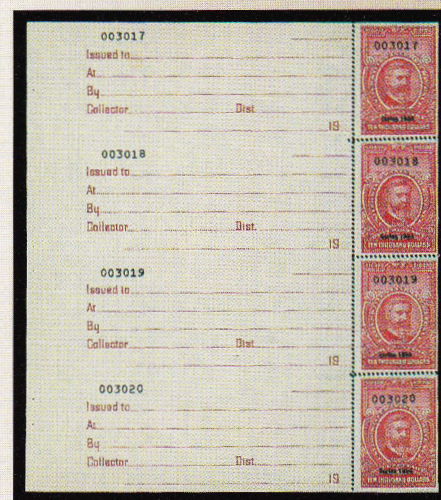
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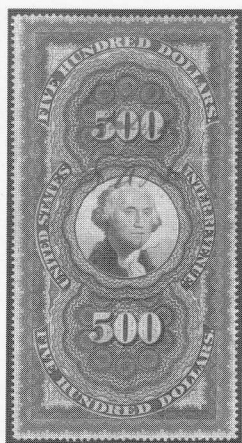
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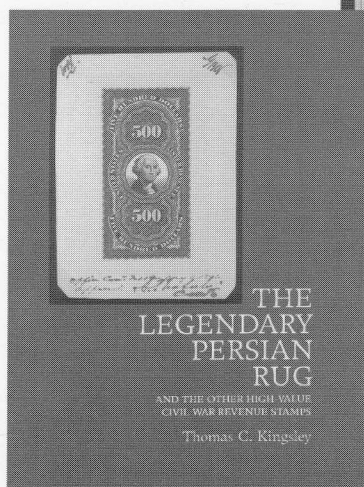
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