



# The American Revenuer

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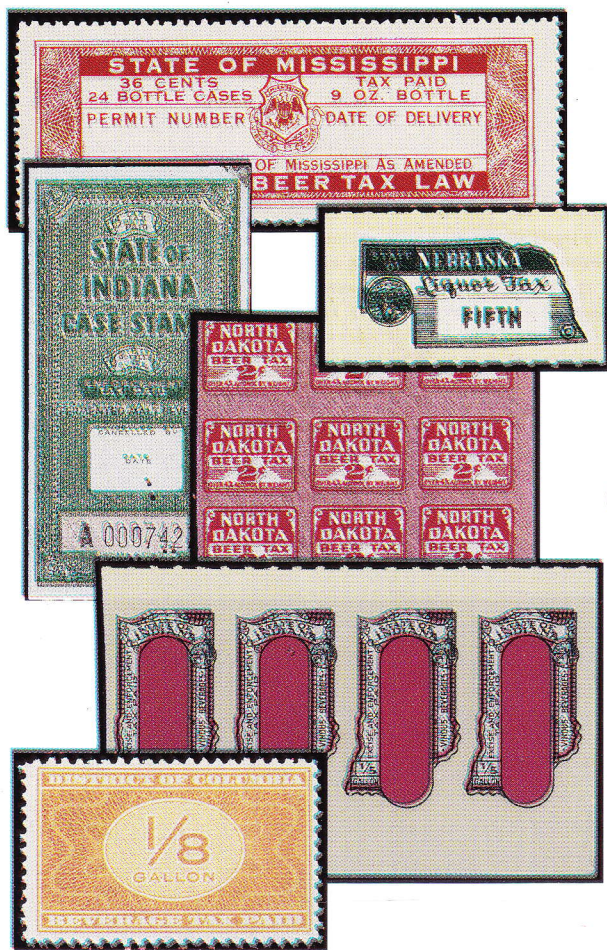
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MAY-JUNE 2005

Volume 59, Number 3  
Whole Number 553



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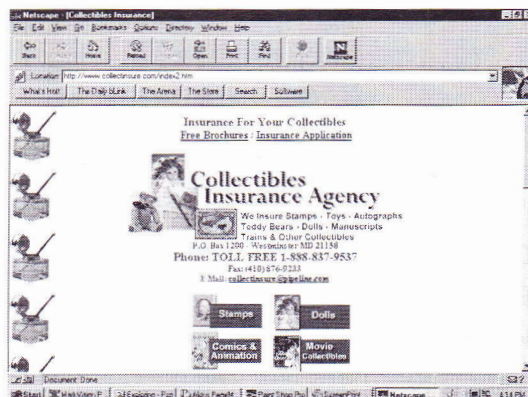
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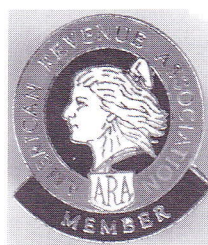


The 1/10 pint bottled in bond stamp of 1897.

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# Bottle and case stamps for distilled spirits bottled in bond:

## A catalog listing

by Ronald E. Leshner, ARA, and Ernest C. Wilkens, ARA

### Introduction

Distilling in the United States changed during the nineteenth century from a cottage industry, the seasonal activity of farmers, to a commercial industry with professional distillers investing substantial amounts of capital in plant and equipment and in the inventory of maturing whiskey. Similar developments had taken place in other countries, notably France and Scotland.

Distillers came to realize that growth in sales and profits would come from brand identification and a superior product. That meant keeping control of the production of spirits from first distilling on to final sale at retail. This goal was achieved with the bottling Act of March 3, 1897, which permitted the setting up of distillery bonded warehouses with bottling facilities attached. No longer would the distiller's product be subject to treatment by rectifiers, blenders, or whole-

sale dealers. Adulteration of whiskey had long been a problem facing the serious distiller. "Bottled in Bond" prominently displayed on the label and the government stamp across the bottle's neck were used from the first as "guarantees" of both strength and purity of the spirits.

It took surprisingly long for this product to become accepted. In the first five years after passage of the bottling Act, less than 1% of spirits in distillery warehouses annually was bottled-in-bond. It was only in 1911 that such bottling reached the 10 million gallon level or 8% of the quantity in distillery warehouses. Fifty years later, in 1961, bonds accounted for only 3.8% of consumption of spirits. But then, aged straight whiskies at 100 proof were and are always a premium costly product. What follows is a comprehensive listing of the stamps that were created by the bottled-in-bond Act and their eighty-eight years of use.

1—1897, 1/10 pint.



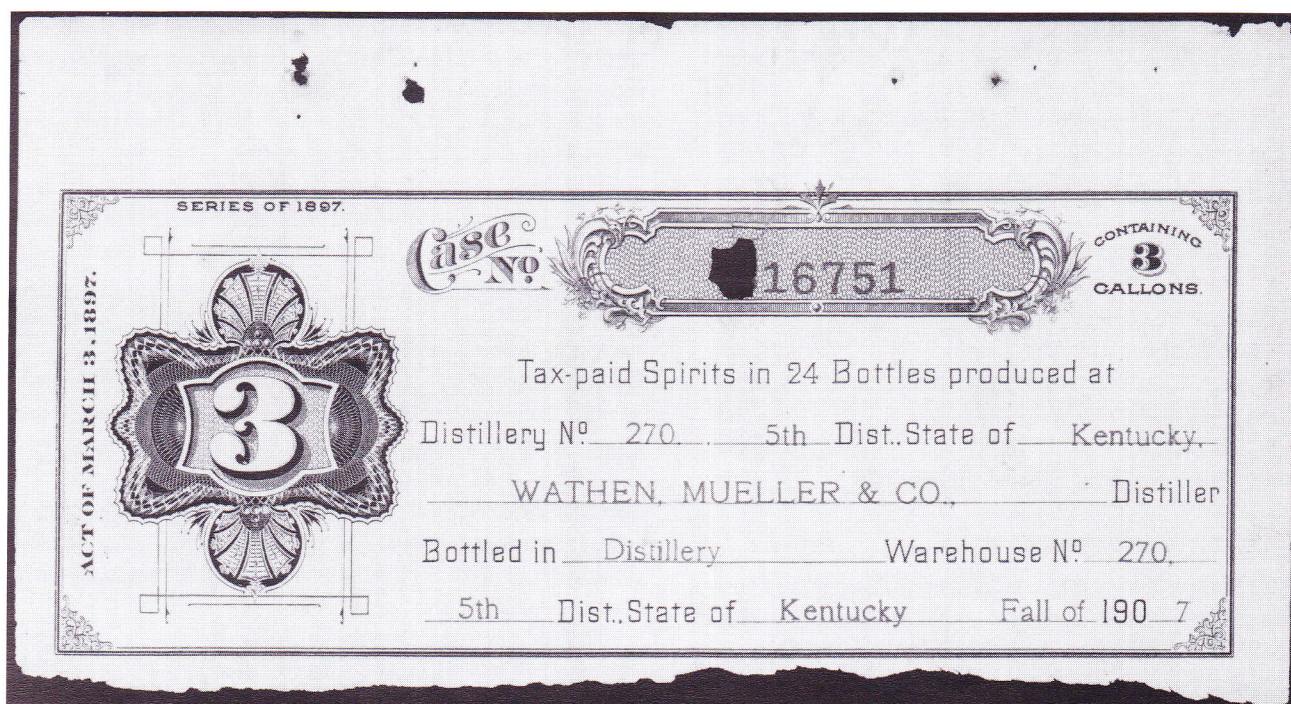
3—1897, 1/2 pint.

### Series of 1897. Bottle and case stamps.

Engraved. Stamps are printed in green and over-printed in red with distiller name (bottle stamps only), state and collection district, and season and year (bottle stamps only) that the distilled spirits were made and bottled. Red serial numbers added

in a separate process. The case stamps have the imprint of the Bureau of Engraving and Printing reading down inside the right frame. Watermarked USIR horizontally.

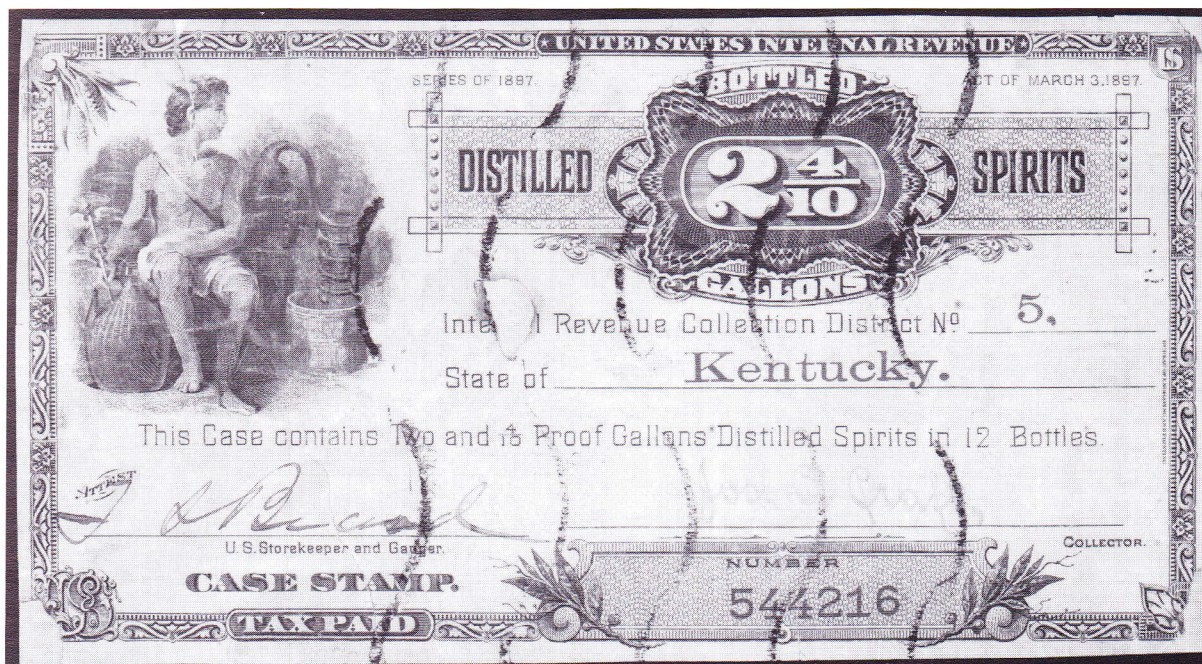




4CS Stub—1897 Stub for stamps for case of 1 pint bottles.

1	1/10 pint, no printed serial number	\$15.00	3CS	3 gallons in 48 bottles (case stamp for 1/2 pint)	35.00
1CS	3 gallons in 240 bottles (case stamp for 1/10 pint)	150.00		a. no printed serial number	175.00
2	1/5 pint, no printed serial number	30.00	4	1 pint	7.50
2CS	3 gallons in 120 bottles (case stamp for 1/5 pint)	—		a. no serial number (Fall 1909–Fall 1911)	30.00
3	1/2 pint	7.50	4CS	3 gallons in 24 bottles (case stamp for 1 pint)	25.00
	a. no serial number (Fall 1909–Fall 1911)	20.00		a. no printed serial number	—

5CS—1897 Case stamp for 1/5 gallon bottles.





5	1/5 gallon	10.00
	a. no serial number (Fall 1909–Spring 1912)	20.00
	b. “B” suffix in serial number	15.00
5CS	2.4 gallons in 12 bottles (case stamp for 1/5 gallon)	30.00
	a. no printed serial number	100.00
	b. “B” suffix in printed serial number	75.00
6	1 quart	10.00
	a. no serial number (Fall 1909–Fall 1911)	20.00
	b. “B” or “D” suffix in serial number	15.00
6CS	3 gallons in 12 bottles (case stamp for 1 quart)	40.00
	a. no printed serial number	75.00
	b. “B” or “D” suffix in printed serial number	50.00
	c. no BEP imprint along right side	150.00
7	1/2 gallon	250.00
	a. no serial number (Fall 1909–Spring 1912)	—
7CS	3 gallons in 6 bottles (1/2 gallon)	—
	a. no printed serial number	—

Case stubs are known for 4CS and 6CSa. These presumably would have been retained by the distillery. Few have found their way into collector hands.

Under provisions of the Act of March 3, 1897, the proprietor of a distillery bonded warehouse would declare his intention to bottle and then order enough stamps to cover his seasonal production from his District Collector of Internal Revenue. The District Collector forwarded the order to the Bureau of Engraving and Printing where specifics of the distiller’s name and dates would be overprinted on the engraved stamps, case stamp and book stub. They were issued in books of 20 case stamps (with sufficient bottle stamps) for which the distiller paid \$2.00 (10 cents per case stamp). This was not a tax,

but a production charge. The tax was paid on the quantity of distilled spirits bottled. Complete pages from such books exist, and are reasonably plentiful for one distiller in the Series of 1911. Stubs exist for all issues, but not complete pages.

The font used for the Bureau of Engraving and Printing imprint inside the right frame line of the case stamps comes in two styles, a serif font and a sans (without) serif font. Examples used until about 1905 or 1906 have the serif font, while later examples have the imprint in the sans serif font. Three examples have been recorded of the case stamp for quarts (3 gallons in 12 bottles) without the Bureau imprint. Serial numbers range from 598,951 to 616,502, which places their use in the Spring 1909 season. These represent a transition to future practice; when the Series of 1911 plates were created the Bureau imprint was also omitted from the case stamps.

There are other minor variations in the case stamps which show evidence of the use of more than one plate. One of the most significant is the omission of the lines for the collection district number and the name of the state found on some examples of number 5CSa (3 gallons in 48 bottles). These are a late use without printed serial number. It should be noted that the Series of 1911 case stamps all have these lines omitted.

The two miniature sizes (1/10 pint and 1/5 pint) were never issued with serial numbers because of their small size. The rest of the denominations, however, were issued with serial numbers starting with the first season, Fall 1897, and continuing through the Spring 1909 season. The text of the 1897 Act defines “Spring” as January through June and “Fall” as July through December. After the Spring 1909 season serial numbers were omitted (at the same time serial numbers were discontinued also on the manufactured tobacco stamps). The only way of identifying bottle stamps without serial numbers as being from the Series of 1897 is by bottling dates. The range of dates is included in the listing above.

Six-digit serial numbers were used on both the bottle and case stamps. Some bottle sizes saw very high usage and exceeded the 999,999 possible with six-digit serial numbers. In some instances a letter was added as a suffix to signify that the quantity issued had gone on to the next million. Table I records the serial numbering practice for the 1/5 gallon and quart sizes and the likely seasons for which the suffix letters were used. On the pints and half pints, there was no

**Table I**

Use of suffix letters in conjunction  
with serial numbers

**1/5 gallon**

Serial suffix letter	Seasons
no suffix letter	to Spring 1906
B suffix (over 1 million)	Fall 1906–Fall 1908
no suffix letter (over 2 million)	Fall 1908–Spring 1909

**One Quart**

Serial suffix letter	Seasons
no suffix letter	to Spring 1905
B suffix (over 1 million)	Fall 1905–Spring 1907
D suffix (over 2 million)	Spring 1907–Spring 1908
no suffix letter	Fall 1908–Spring 1909



letter suffix used when the quantity exceeded one million. The numbering began again with one.

Collectors have noted changed dates on the bottle stamps for when the distilled spirits were made and bottled. Little is known about the early practice of changing the dates other than that there is a great deal of variety. Punch out letters, violet hand-stamps, black printed letters have all been noted. Silver boxes and bronze bars obliterating earlier dates have also been seen; revised dates were then printed over the obliterations.

A letter dated November 27, 1912, from the Commissioner of Internal Revenue, R. E. Cabell, to a printer in Kentucky lends some insight into the reasons for changed dates and the then current practice for making the revisions. "Permission to overprint these case stamps at the close of the season is a privilege accorded to distillers largely because surplus case stamps have no redeemable

value. . . .For reason [of security] the Treasury Department has thought it wise to insist that this work be done by one printer of recognized standing. . . .at one place in a district."

One district which apparently began this single printer practice for overprinting changes on the bottle stamps during the period of use of the 1897 bottle stamps was the 23rd district of Pennsylvania. The style of changes, first an obliterating block in silver and then new dates in black, remained constant from at least as early as 1900 and has been recorded as late as 1936. Obliterating and overprinting practices for other districts, where known, will be described when such standard practices were apparently established.

After the Fall 1910 season the signature of the district collector became part of the information printed in red on the case stamps. Before then handstamp signatures were the common practice.

## Series of 1911. Engraved. Bottle and Case Stamps.

Stamps are printed in green and overprinted in red with distiller name, state and collection district, and season and year that the distilled spirits were made and bottled. No serial numbers. Serial panel removed from case stamps. Watermarked USIR horizontally.

8	1/10 pint (Spring 1913 or later)	\$25.00
8CS	3 gallons in 240 bottles ( case stamp for 1/10 pint)	200.00
9	1/5 pint (Spring 1917 or later)	
9CS	3 gallons in 120 bottles (case stamp for 1/5 pint)	
10	1/2 pint (Spring 1912 or later)	7.50
10CS	3 gallons in 48 bottles (case stamp for 1/2 pint)	75.00
11	1 pint (Spring 1912 or later)	7.50
11CS	3 gallons in 24 bottles (case stamp for 1 pint)	30.00
12	1/5 gallon (Fall 1912 or later)	10.00
12CS	2.4 gallons in 12 bottles (case stamp for 1/5 gallon)	50.00
	a. "2 4/10" overprinted over "three" by BEP	350.00
13	1 quart (Spring 1912 or later)	10.00
13CS	3 gallons in 12 bottles (case stamp for 1 quart)	50.00
	a. "3" overprinted over "2 4/10" and "Three" overprinted over "2 4/10" (in text)	450.00
14	1/2 gallon (Fall 1912 or later)	
14CS	3 gallons in 6 bottles (case stamp for 1/2 gallon)	250.00

A case stub is known for 13CS (3 gallons in 12 bottles) of the Series of 1911.

The intaglio printed Series of 1911 bottle stamps are indistinguishable from the Series of 1897 bottle stamps except by the bottling date. The earliest season that a stamp is conclusively a Series of 1911 stamp is indicated for each bottle size in parenthe-

ses.

It is during the period of the usage of the Series of 1911 that the earliest standardization of the obliterating of the dates and overprinting with corrected dates has been recorded for the various Kentucky districts (which saw the highest usage of the bottled in bond stamps). See Table II.

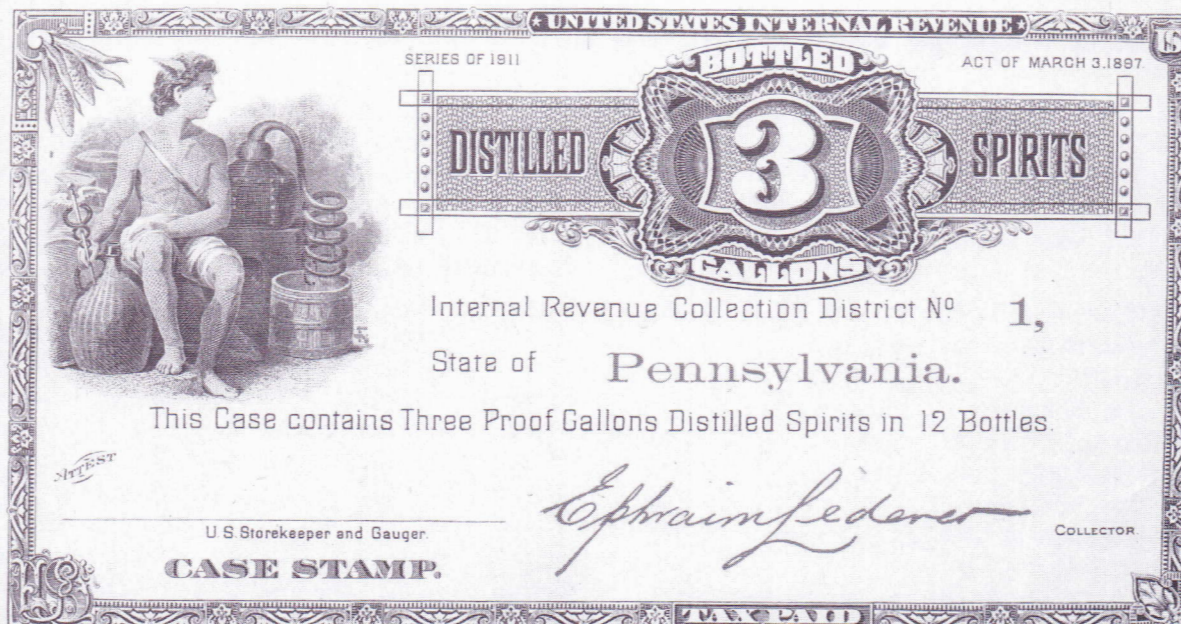
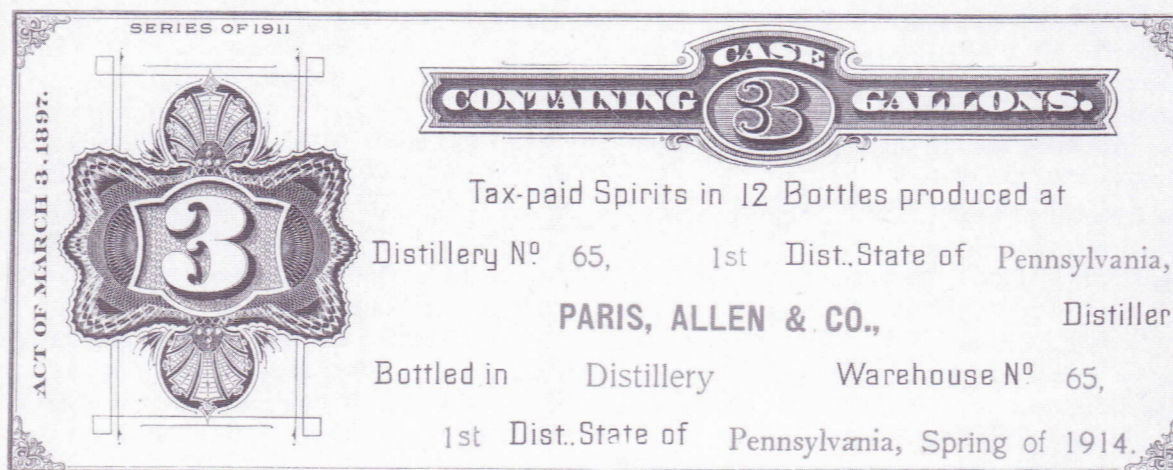
Some tentative conclusions can be drawn about two Kentucky districts from the small sample of changed dates that were available to the authors. Kentucky districts 5 and 7 appear to have used a common printer to change dates on the bottle stamps. With but one exception, from Spring 1910 through Fall 1917 the preferred obliterating practice was yellow bars. Overprinted dates were in red during the early portion of this same period and black was used beginning in Fall 1915 through Fall

**Table II**

### Corrected dates noted from Kentucky

District	Obliteration bars	Date	Seasons noted
Ky 5	yellow	red	Spring 1913
	yellow	red	Spring 1910
Ky 7	yellow	black	Fall 1916
	yellow	black	Fall 1917
	gold	black	Spring 1919





13CS with stub—Series of 1911.

1917. The example noted with the red obliterating bars has green dates, again not fitting into the overall general pattern noted on all the other examples. An example from the Spring 1919 season has gold bars and black date.

The case stamp for fifths (two and four-tenths gallons) is known with the printed text mistakenly reading "Three gallons." The Bureau overprinted this text with the correct information in red at the same time that district and state were printed by the Bureau. A letter from the Commissioner of In-

ternal Revenue to 11 District Collectors, dated September 12, 1912, reports the error on fifth-gallon case stamps and instructs them to permit storekeepers to make the correction in red ink to any errors found in the field. An example of the uncorrected error has been reported, but no locally corrected case stamps are known currently.

The second described overprint "3" overprinted on 2  $\frac{4}{10}$  gallons, is the thrifty use, several years later, of the remainders of the first overprint done by the BEP in 1912. Elwood Hamilton, collector for



Kentucky (1919–1922) had the stamps overprinted locally to convert the case and strip stamps for use

on 3-gallon cases containing 1-quart bottles.



20a—Series 1911 offset printing with vertical watermark.

### Series of 1911. Offset printed. Bottle and Case stamps.

Stamps are printed in green and overprinted in red with distiller name, state and collection district, and season and year that the distilled spirits were made and bottled. No serial numbers. Case stamp has no serial panel. Watermarked USIR horizontally.

15	1/10 pint	—
15CS	3 gallons in 240 bottles (case stamp for 1/10 pint)	
16	1/5 pint	
16CS	3 gallons in 120 bottles (case stamp for 1/5 pint)	
17	1/2 pint	2.50
17CS	3 gallons in 48 bottles (case stamp for 1/2 pint)	10.00
18	1 pint, horizontal wtmk	2.50
	a. vertical wtmk	50.00
18CS	3 gallons in 24 bottles (case stamp for 1 pint)	
	horizontal wtmk	10.00
	a. vertical wtmk	20.00
19	1/5 gallon, horizontal wtmk	20.00
	a. vertical wtmk	
19CS	2.4 gallons in 12 bottles (case stamp for 1/5 gallon)	
	horiz wtmk	45.00
	a. vertical wtmk	—
20	1 quart, horizontal wtmk	7.50
	a. vertical wtmk	20.00
20CS	3 gallons in 12 bottles (case stamp for 1 quart)	20.00
	a. vertical wtmk	—
21	1/2 gallon	
21CS	3 gallons in 6 bottles (case stamp for 1/2 gallon)	

Stubs are known for 17CS, 18CS, and 20 CS.

The Bureau of Engraving and Printing's annual report for the year ending June 30, 1919 mentions

that to achieve greater production these stamps were printed in sheets of 17 x 28 inches, instead of 7 x 17 inches as in the previous year. This allowed the printing of four panes across. The stamps noted above with vertical watermark come from this change, probably first implemented in the Spring 1919 bottling season. On some copies of the bottle stamps a vertical line 9 mm from the end of the bottle stamp has been recorded; this is the inter-pane guide line from these large sheets. Other bottle sizes may exist with vertical watermark.

In 1919 the Kentucky districts were consolidated into a single collection district. The common practice of obliterations and date changes for the new consolidated Kentucky collection district is green dates printed over yellow obliterating bars. This is consistent from 1924 until Fall 1938, with only a single exception noted. A Fall 1933 change has been recorded with the change in black with no obliterating bars.

Complete unused sets of pages consisting of a stub at top, a case stamp, and a set of the proper number of bottle strips exist for three of the denominations of the offset Series of 1911. The 1/2 pint, 1-pint and 1-quart sets were issued to the Fleischmann Manufacturing Company, distillery number 128 in the 14th district of New York. These are almost the only unused bottled-in-bond stamps that survive. The prices for 17, 18 and 20 are based on the abundance of these Fleischmann remainders. Genuinely used strip stamps are scarcer than their 1897 counterparts.

### Series of 1922. Bottle and Case Stamps.

Offset. "TAX PAID" removed from center. "PRODUCED BY" and "BOTTLED AT" added to the left and right panels. Stamps measure an average of 158 mm. wide. Some variation should be expected

since the plates were produced photographically. Stamps are printed in green and overprinted in red with distiller name, state and collection district, and season and year that the distilled spirits were





22—Series 1922 "PRODUCED BY" (top); 23CS—Series 1922 case stamp for 1 pint bottles.

made and bottled. No serial numbers. Watermarked USIR. If not otherwise noted, it assumed that the red overprinted text on the bottle stamp indicates it was bottled in a distillery bonded warehouse. Case stamps have "Tax Paid" removed from lower frame.

22	½ pint	75.00
	a. bottled at a general bonded warehouse	100.00
22CS	3 gallons in 48 bottles (case stamp for ½ pint)	—
23	1 pint	20.00
	a. bottled at a general bonded warehouse	30.00
	b. bottled at a special bonded warehouse	50.00
23CS	3 gallons in 24 bottles (case stamp for 1 pint)	30.00

A stub exists for 23 CS.

With the advent of Prohibition on January 16, 1920, only two bottle sizes were permitted, half pint and pint. The only legal means of obtaining spirits was through a physician's prescription and the maximum amount that could be prescribed for a month's use was one pint.

Beginning with this series and continuing through the Series of 1933, a problem has been noted with bottling dates. One occasionally finds a bottling date that is too early, i.e., preceding the date when the stamps are known to have been introduced. One of the authors has a Series of 1922 half pint bottle stamp with a bottling date of Fall 1919. It is assumed by the authors (even though no specific government regulation has yet been found) that distillers were permitted to rebottle spirits to meet current demand. Certainly in 1922 there were spirits in bonded warehouses that were in quart bottles. But the largest size bottle for which there was a demand was a pint. Rebottling this whiskey into pints or half pints almost certainly became a necessity. However, the bottling date was the key as to how long it could be kept in a bonded warehouse before the taxes had to be paid to the government. Therefore, the original bottling date might have been retained on the rebottled spirits as the key to determining when the taxes were due.



## Series of 1924. Bottle and Case Stamp.

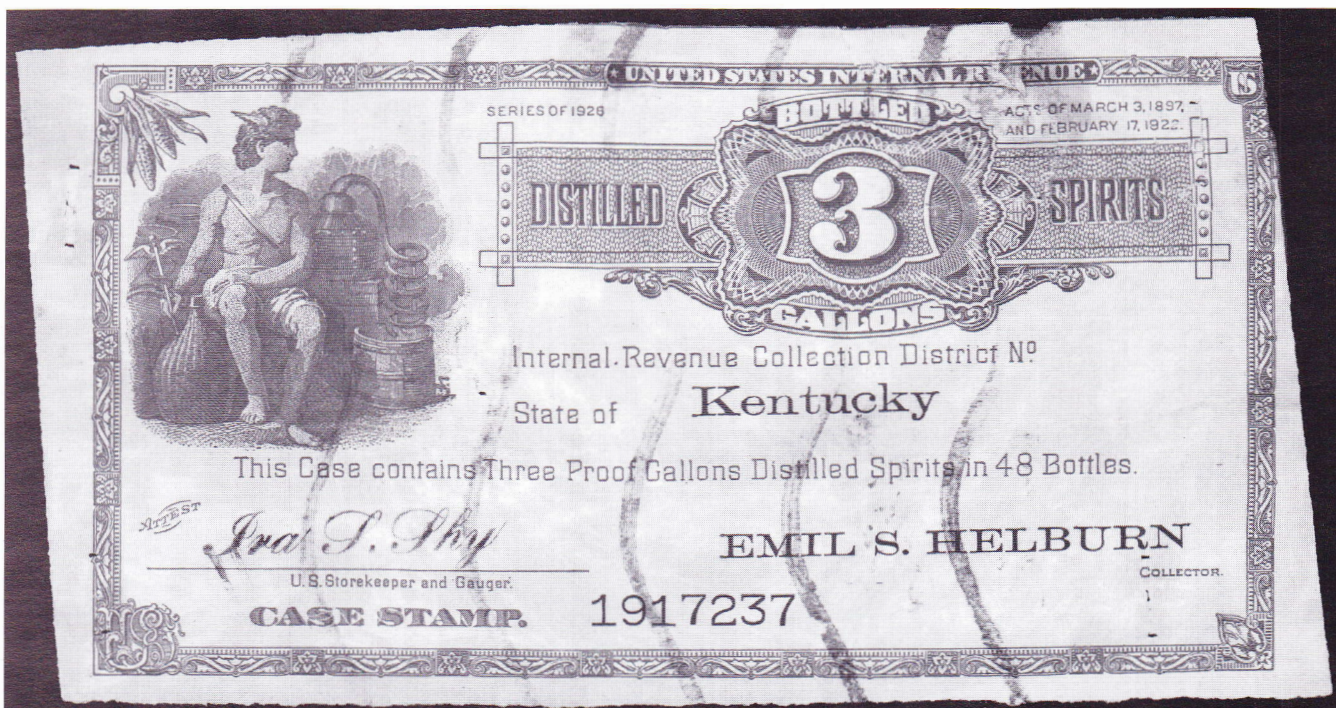
Offset. Printed in green with information overprinted in red. Watermarked USIR. Same as the Series of 1922 bottle stamps. Case stamp is presumed to be the same as the Series of 1922 case stamp, except with "Series of 1924" at top left.

24 ¼ pint \$50.00

24CS 3 gallons in 96 bottles (case stamp for ¼ pint)

The quarter pint size, a convenience for physi-

cians to give to their patients in need of a start of their medicinal liquor until they could get to the pharmacy to get their prescription filled, was first permitted in 1924. One of the authors has the quarter pint bottle stamp with a bottling date of Spring 1923, probably a rebottling of earlier bottled spirits as noted in the explanation of bottling dates for the Series of 1922.



27—Series 1926 (87% actual size); 27CS—case stamp for 1 pint bottles.

## Series of 1926. Bottle Stamps.

Offset. Stamps are printed in green and overprinted in red with distiller name, state and collection district, and season and year that the distilled spirits were made and bottled. Watermarked USIR.

25 ¼ pint 50.00  
a. no serial number

25CS 3 gallons in 96 bottles (case stamp for ¼ pint)  
a. no serial number

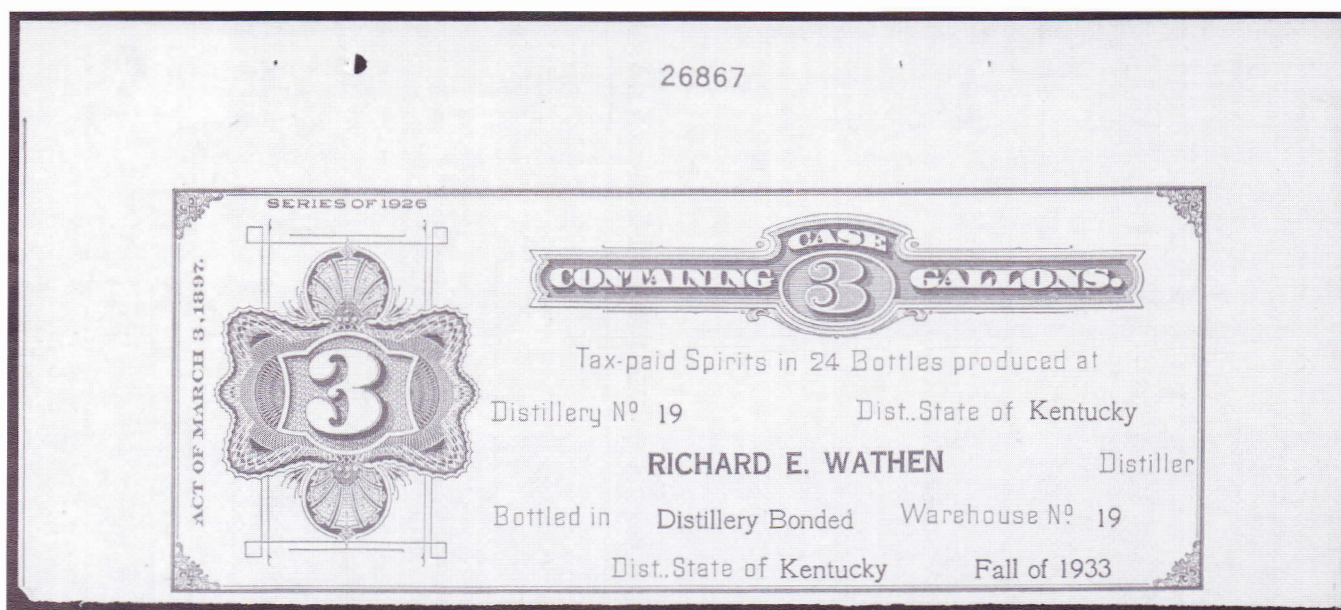
26 ½ pint 50.00  
a. no serial number

26CS 3 gallons in 48 bottles (case stamp for ½ pint)  
a. no serial number

27 1 pint 12.50  
a. no serial number

27CS 3 gallons in 24 bottles (case stamp for 1 pint)  
a. no serial number



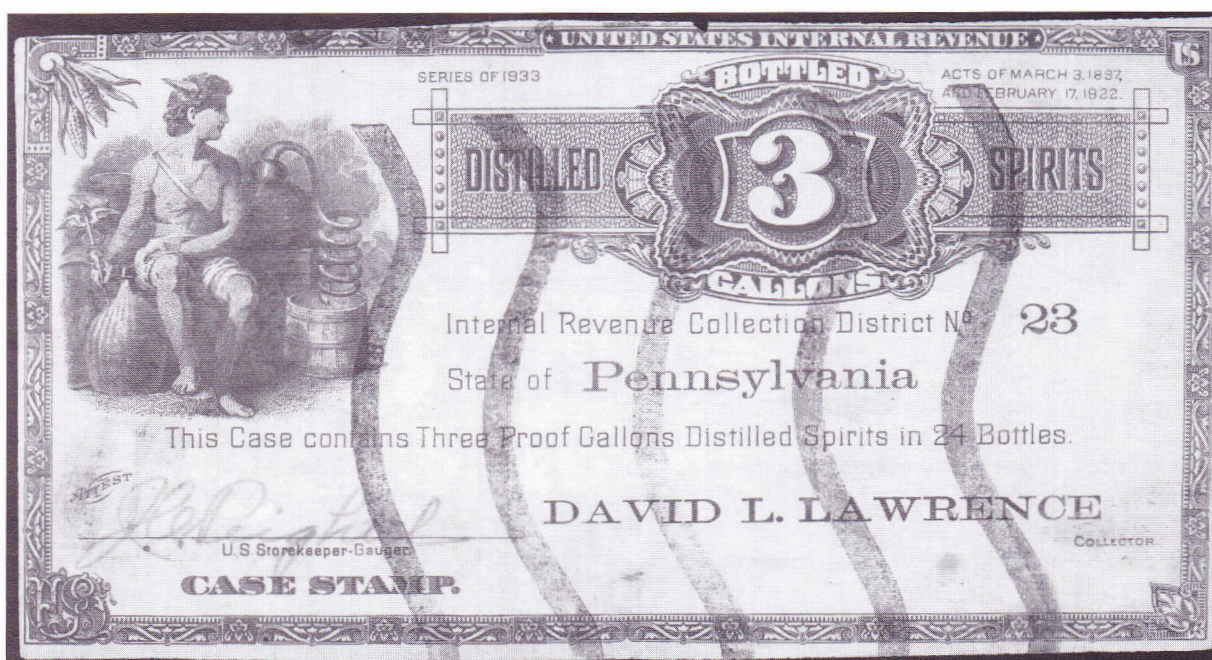


27CS Stub—stub for 24 1-pint bottles (86% actual size).

A stub exists for 27CS.

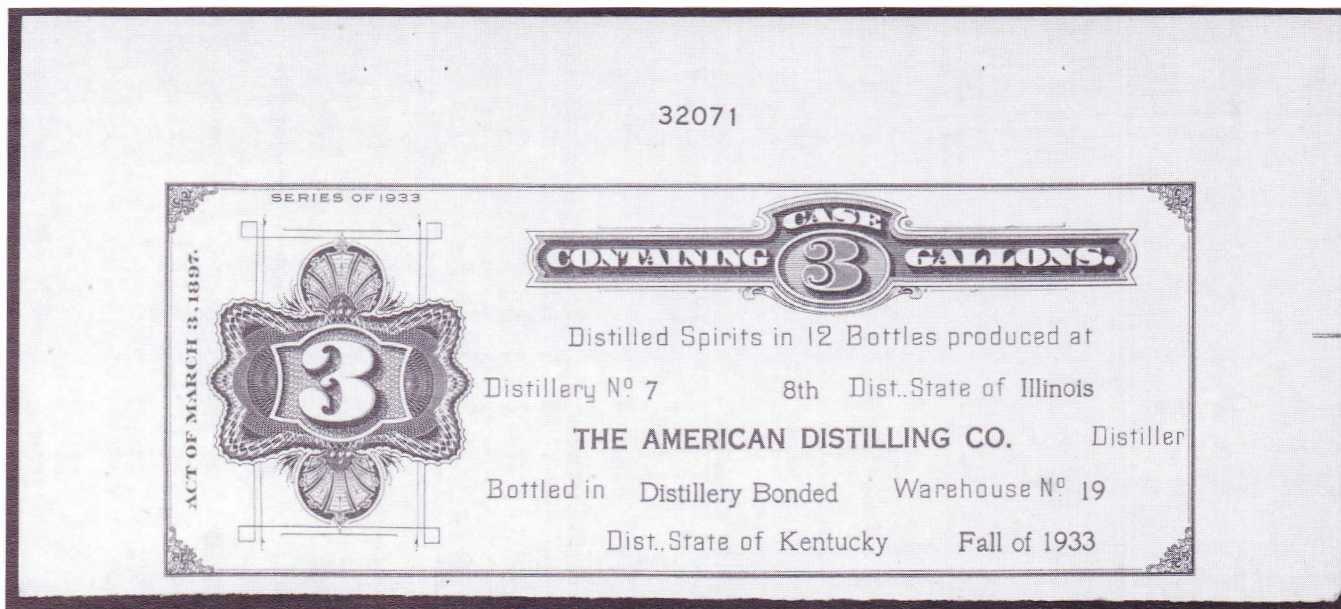
When the supervision of distilled spirits was transferred to the newly created Bureau of Prohibition in 1926, a new series of stamps was created. Serial numbers were reinstituted as part of the increased efforts to thwart the diversion of legal spirits in the bonded warehouses for illegal beverage purposes. The first season of use of this new series was Spring 1927. The serial number consists of two parts, a number assigned seriatum regardless of

bottle size and a second number separated from the first by a dash, which indicates which bottle in the case it was placed on. Thus on the ¼ pint strip stamps the second portion of the serial number would have a range from 1 to 96, whereas on the pint strips they would range from only 1 to 24. The use of serial numbers was discontinued with the Fall 1933 bottling season, just prior to the end of the Noble Experiment on December 5, 1933.



31CS—Series 1933 case stamp for 24 1-pint bottles.





28—Series 1933  $\frac{1}{10}$  pint (top); 31—1 pint; 33CS stub—stub for quart bottles (86% actual size).

### Series of 1933. Bottle and Case Stamps.

Offset. Printed in green with information overprinted in red. Watermarked USIR. This is a return to the 1922 and 1924 designs, except that the stamps measure 170 mm in length on the average. Small variations in size are believed to be a function of producing the offset plates photographically.

28	$\frac{1}{10}$ pint	12.50
28CS	3 gallons in 240 bottles (case stamp for $\frac{1}{10}$ pint)	75.00
29	$\frac{1}{4}$ pint	250.00
29CS	3 gallons in 96 bottles (case stamp for $\frac{1}{4}$ pint)	
30	$\frac{1}{2}$ pint	7.50
30CS	3 gallons in 48 bottles (case stamp for $\frac{1}{2}$ pint)	25.00
31	1 pint	5.00
	a. bottled at a general bonded warehouse	25.00
31CS	3 gallons in 24 bottles (case stamp for 1 pint)	12.50
32	$\frac{1}{5}$ gallon	7.50
	a. bottled at a general bonded warehouse	25.00

32CS	2 $\frac{1}{10}$ gallons in 12 bottles	
	(case stamp for $\frac{1}{5}$ gallon)	15.00
33	1 quart	5.00
33CS	3 gallons in 12 bottles (case stamp for 1 quart)	10.00

As with all series of bottle stamps since the Series of 1922, the spirits could be bottled at a distillery bonded warehouse, a general bonded warehouse or a special bonded warehouse. The special bonded warehouses were essentially created for fruit brandy distillers. Unless otherwise noted it is assumed that the bottle stamps are from a distillery bonded warehouse.

The bottling date problem continues with the Series of 1933 stamps. Pint bottle stamps are known with bottling dates of Spring 1923 and Spring 1927. This is assumed to have been the result of rebottling spirits in bonded warehouses.





38CS—1936 "I.R. Supervisory District."

## 1936. Bottle and Case Stamps.

Offset. Printed in green with information overprinted in red. Watermarked USIR. After July 24, 1936, in a reorganization of the Alcohol Tax Unit of the Bureau of Internal Revenue, the titles Distillery, General, and Special Bonded Warehouse were consolidated and changed to Internal Revenue Bonded Warehouse. At the same time I.R. Collection District was changed to I.R. Supervisory District. Case stamps have information overprinted in red. "Internal Revenue Collection District No." crossed out with two parallel printed red lines. Watermarked USIR.

34	1/10 pint	12.50
34CS	3 gallons in 240 bottles (case stamp for 1/10 pint)	100.00
35	1/2 pint	7.50
35CS	3 gallons in 48 bottles ( case stamp for 1/2 pint)	20.00
36	1 pint	7.50
36CS	3 gallons in 24 bottles (case stamp for 1 pint)	15.00
37	1/5 gallon	12.50
37CS	2 4/10 gallons in 12 bottles (case stamp for 1/5 gallon)	20.00
38	1 quart	10.00
38CS	3 gallons in 12 bottles (case stamp for 1 quart)	15.00

## Series of 1938.

Engraved. Watermarked USIR. Portrait of John Carlisle, a Kentuckian (1834–1910), Secretary of the Treasury (1893–1897). It was in Carlisle's term of office that the Bottled-In-Bond Act was passed. The less than 1/2 pint was issued in sheets of 50 costing 1/4¢ per stamp. The rest (1/2 pint to 1 quart) were in sheets of 50 at a cost of 1¢ each. Case stamps were discontinued. The numbers to the left of the hyphen in the serial number are a code designating the Internal Revenue Collection District that issued the stamp. A listing of the 64 I.R. Collection Districts and the code numbers is included at the end of the listing (Table III). An identical sys-

tem had been in use from November 1934 on the red strip stamps. The serial numbers appear on alternate sides of the stamps as viewed from top to bottom. Only a minority of the districts had bonded bottling warehouses so not all district codes are found on green strip stamps. For the first time the overprint of the producer's name and dates was applied privately rather than by the Bureau of Engraving and Printing. The printings of these stamps up to Fall 1941 were deep grayish green. A change was made in Spring 1942 to dark grayish green (Methuen notation) due to the scarcity of ink coloring materials early in World War II. The back of





39—Series 1938 less than 1/2 pint, no serial number; 41—1 pint with serial number at right.

banknotes was also changed about the same time. Some of these stamps were used in the mid 1950s with distilleries in different locations than indicated by the district code. These appear to have been the use of outdated stamps after the policy of using district codes was discontinued.

39	Less than 1/2 pint, no serial number	5.00
40	1/2 pint, serial number at right	2.00
	a. no hyphen in serial number	—
40A	1/2 pint, serial number at left	2.00
41	1 pint, serial number at right	2.00
41A	1 pint, serial number at left	2.00
42	4/5 quart, serial number at right	2.00
42A	4/5 quart, serial number at left	2.00
43	1 quart, serial number at right	2.00
	a. no hyphen in serial number	—
43A	1 quart, serial number at left	2.00

44	1 quart, 8-digit red serial number at right (first used in 1963?)	10.00
44A	1 quart, 8-digit red serial number at left (first used in 1963?)	10.00

The intaglio printed quart denomination continued to be used after the discontinuation of the district code in the serial number, probably the result of an abundant supply of this relatively infrequently used size in the Bureau vaults.

To accomodate the printing of the name of the producer of the spirits, the strip stamps within the sheet alternate the position of the bottling and production dates between the left and right sides. Serial numbers are on the side opposite the bottling and production dates. The second resulting variety of each stamp is listed with the addition of the A suffixed to the catalog number.

## Series of 1955 (Spring).

Offset printed. As a result of a change in Internal Revenue regulations, two new denominations appear in this series. The serial numbers are now in black ink and the district code still appears.

45	1/2 pint, serial number at right	—
45A	1/2 pint, serial number at left	—
46	1 Pint, serial number at right	—

46A	1 Pint, serial number at left	—
47	4/5 quart, serial number at right	—
47A	4/5 quart, serial number at left	—
48	1/2 gallon, serial number at right	—
48A	1/2 gallon, serial number at left	—
49	1 gallon, serial number at right	—
49A	1 gallon, serial number at left	—



51A—Series of 1955 (Fall) serial number on left.

## Series of 1955 (Fall).

Offset printed. The use of district codes in the serial numbers was discontinued. Eight digit serial numbers printed in black. As a result of an additional

change in Internal Revenue regulations a 1/2 pint denomination was authorized effective September 1, 1962. No separate stamps were issued for these



bottles but producers were authorized to privately overprint 1 pint stamps with the $\frac{1}{2}$ pint imprint.	53	1 pint, serial number at right	5.00
50 Less than $\frac{1}{2}$ pint, no serial number	10.00	53A 1 pint, serial number at left	5.00
51 $\frac{1}{2}$ pint, serial number at right	5.00	54 $\frac{1}{4}$ quart, serial number at right	5.00
51A $\frac{1}{2}$ pint, serial number at left	5.00	54A $\frac{1}{4}$ quart, serial number at left	5.00
52 $\frac{1}{2}$ overprinted privately on 1 pint, serial number at right	50.00	55 $\frac{1}{2}$ gallon, serial number at right	—
52A $\frac{1}{2}$ overprinted privately on 1 pint, serial number at left	50.00	55A $\frac{1}{2}$ gallon, serial number at left	—
		56 1 gallon, serial number at right	—
		56A 1 gallon, serial number at left	—

## 1971.

Offset. 9-digit serial numbers.

57 $\frac{1}{2}$ pint, serial number at right	—	58A 1 pint, serial number at left	—
57A $\frac{1}{2}$ pint, serial number at left	—	59 $\frac{1}{4}$ quart, serial number at right	—
58 1 pint, serial number at right	—	59A $\frac{1}{4}$ quart, serial number at left	—

## Series of 1955 (1972 Revision).

“Made” and “Bottled” moved near the Carlisle portrait, instead of near the ends. Nine digit serial numbers printed in black, alternating left and right as one proceeds from the top to the bottom of the sheet.

63 $\frac{1}{2}$ pint, serial number at right	—	64A $\frac{1}{2}$ overprinted privately on 1 pint, serial number at left	—
63A $\frac{1}{2}$ pint, serial number at left	—	65 1 Pint, serial number at right	—
64 $\frac{1}{2}$ overprinted privately on 1 pint, serial number at right	—	65A 1 Pint, serial number at left	—
		66 $\frac{1}{4}$ quart, serial number at right	—
		66A $\frac{1}{4}$ quart, serial number at left	—
		67 1 quart, serial number at right	—
		67A 1 quart, serial number at left	—



71A—Series 1972 serial number at left.

## Series of 1972.

Offset. Unwatermarked. Bottle size eliminated. Nine-digit serial number in black.

70 No bottle size “small” for less than $\frac{1}{2}$ -pint, no serial	—	71A No bottle size “standard” for half pint and above, serial number at left	5.00
71 No bottle size “standard” for half pint and above, serial number at right	5.00	Authorized by the newly formed “Bureau of Alcohol, Tobacco and Firearms.” Stamps are without denomination and are called “small” for quantities under $\frac{1}{2}$ -pint and “standard” for quantities $\frac{1}{2}$ -pint and above. Their use began December 1, 1972.	

## Series of 1978.

Offset. Unwatermarked. Nine-digit serial number in black. Text in borders simplified to “BOTTLED IN BOND / SUPERVISION OF / UNITED STATES

/ GOVERNMENT.”	
72 “Small”	—





72—Series 1978 proof of small stamp; 73—Series 1978 standard stamp serial number right.

73	"Standard," serial number at right	7.50	An oddity exists with the serial number printed in the panel below the text "PRODUCED BY" instead of in the opposite panel as normal.
73A	"Standard," serial number at left	7.50	



75—Series 1981 blank panels, distiller overprinted produced by, made and bottled information.

## Series of 1981.

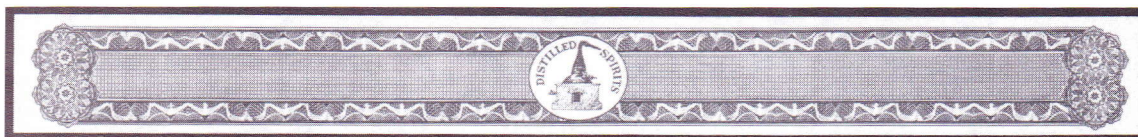
Offset. Unwatermarked. A further simplification by eliminating serial number, the overprint requirement, and the text in the panels "PRODUCED BY" and "MADE / BOTTLED."

74	"Small"	—
75	"Standard"	7.50

Many distillers continued to print their names, the dates of production, and, a few, even serial numbers

in the old manner.

The use of bottle strip stamps, both red and green, ended on July 1, 1985. Many distillers applied a facsimile label in place of the federal stamp. This practice continued for a few years, but was abandoned when suitable tamper-proof closures came into use.



Private stamp used after July 1, 1985.

## Counterfeit bottle strips

During the time of National Prohibition (1920–1933) illegal distilled spirits came from three

sources: 1. Smuggling by road and sea from Canada, Mexico and Great Britain (via the Bahamas or Ca-



nadian ports), 2. Clandestine distilling in the United States and 3. Illegal diversion of stocks held in bonded warehouses. The only legal whiskey was gotten with a doctor's prescription from a druggist. These medicinal spirits were limited to one pint per month. It might be noted that the prescription forms were also counterfeited so extensively that the government had to change their design every couple of years.

The counterfeit bottle strips surviving in collections today were used by the sellers to deceive the purchasers of the spirits as to the true origin of the product. Each of the three issues in this period, the

Series of 1911, 1922 and 1926 were counterfeited and overprinted with the names of existing distillers. Their variety is very great as is the skill used in their production. Many are quite crude, yet some are very well made. But they all share one telltale flaw: they are not watermarked. In this period the government stamps bore a clear multiple USIR watermark.

Smuggled whiskey from Canada is a special case. Genuine distilleries, some quite large in size, could and did produce reliable brands of whiskey for the U.S. market. They stamped their bottles with privately produced "export" labels. Each distiller had

**Table III**

### I.R. District Code Numbers

Prefix District	Collector's Office	Prefix District	Collector's Office
1 Alabama	Birmingham, Ala.	33 Fifth New Jersey	Newark, N. J.
2 Arizona	Phoenix, Ariz.	34 New Mexico	Albuquerque, N. Mex.
3 Arkansas	Little Rock, Ark.	35 First New York	Brooklyn, N. Y.
4 First California	San Francisco, Calif.	36 Second New York	Custom House, N.Y., N.Y.
5 Sixth California	Los Angeles, Calif.	37 Third New York	250 W. 57th. st., N.Y., N.Y.
6 Colorado	Denver, Colo.	38 Fourteenth New York	Albany, N. Y.
7 Connecticut	Hartford, Conn.	39 Twenty-first New York	Syracuse, N. Y.
8 Delaware	Wilmington, Del.	40 Twenty-eighth New York	Buffalo, N. Y.
9 Florida	Jacksonville, Fla.	41 North Carolina	Raleigh, N. C.
10 Georgia	Atlanta, Ga.	42 North Dakota	Fargo, N. Dak.
11 Hawaii	Honolulu, Hawaii	43 First Ohio	Cincinnati, Ohio
12 Idaho	Boise, Idaho	44 Tenth Ohio	Toledo, Ohio
13 First Illinois	Chicago, Ill.	45 Eleventh Ohio	Columbus, Ohio
14 Eighth Illinois	Springfield, Ill.	46 Eighteenth Ohio	Cleveland, Ohio
15 Indiana	Indianapolis, Ind.	47 Oklahoma	Oklahoma City, Okla.
16 Iowa	Dubuque, Iowa	48 Oregon	Portland, Oreg.
17 Kansas	Wichita, Kans.	49 First Pennsylvania	Philadelphia, Pa.
18 Kentucky	Louisville, Ky.	50 Twelfth Pennsylvania	Scranton, Pa.
19 Louisiana	New Orleans, La.	51 Twenty-third Pennsylvania	Pittsburgh, Pa.
20 Maine	Augusta, Me.	52 Rhode Island	Providence, R. I.
21 Maryland (including D.C.)	Baltimore, Md.	53 South Carolina	Columbia, S. C.
22 Massachusetts	Boston, Mass.	54 South Dakota	Aberdeen, S. Dak.
23 Michigan	Detroit, Mich.	55 Tennessee	Nashville, Tenn.
24 Minnesota	St. Paul, Minn.	56 First Texas	Austin, Tex.
25 Mississippi	Jackson, Miss.	57 Second Texas	Dallas, Tex.
26 First Missouri	St. Louis, Mo.	58 Utah	Salt Lake City, Utah
27 Sixth Missouri	Kansas City, Mo.	59 Vermont	Burlington, Vt.
28 Montana	Helena, Mont.	60 Virginia	Richmond, Va.
29 Nebraska	Omaha, Nebr.	61 Washington (incl Alaska)	Tacoma, Wash.
30 Nevada	Reno, Nev.	62 West Virginia	Parkersburg, W. Va.
31 New Hampshire	Portsmouth, N. H.	63 Wisconsin	Milwaukee, Wis.
32 First New Jersey	Camden, N. J.	64 Wyoming	Cheyenne, Wyo.



its own style, but essentially the label stated that the whiskey was bottled in bond under government supervision. Some were the size of the U.S. issue of 1911 or 1922, but many more had dimensions similar to the then current Canadian government liquor strips. From the anecdotal tales of ex-bootleggers of

that era, we learn that these Canadian "imports" had their stamps and labels forged in this country and the bottles passed off as good Canadian whiskey. Because the Canadian bottle seals were so varied yet simple in design and had no security features, it is not an easy task to tell which is which.

### Internal Revenue District Code Numbers (Table III)

The number of internal revenue collection districts was limited to 64 by the Act of July 16, 1915. There had been as many as 225 in June 30, 1879. But as communication (road and railroad) improved and the objects of taxation narrowed, this vast network was no longer needed. The income tax act of 1913 greatly changed the make-up of taxes collected. Excise taxes on tobacco and alcohol became less important than corporate and personal income taxes. In 1919 (August 1) this change, combined with a little local patriotism, resulted in the merging of eleven districts and the creation of a separate district in each state. The total of 64 districts was maintained.

When the red bottle strips began to be serially numbered in November 1934 and the green strips in

1938, it was decided to put a prefix before the serial number. this prefix corresponded to the number of the District when listed in alphabetical order and thus indicated the internal revenue district which had ordered the stamps. A list of the 64 districts with the location of the collector's office is given in Table III as they appeared in the I.R. annual reports from 1934 onward.

For philatelic purposes, it is worth noting that the five separate districts in Kentucky (2nd, 5th, 6th, 7th and 8th) were merged into one on August 1, 1919. Also the district of Maryland included the District of Columbia. Revenue collections for Puerto Rico were processed through a bureau of territorial affairs in D.C. Red bottle strips on Puerto Rican liquor bore the serial number prefix 21.

## Research evolving

by **Kristin Patterson, ARA**

Stamp collectors perform research for many reasons; to increase their personal knowledge, cure a curiosity, write an article or book, or make conclusions for an exhibit. To research revenue stamps many avenues are available.

- Most stamp collectors start with examining their own collection items. Some even go as far to inventory their items with detailed descriptions.
- Researchers contact local friends who also collect similar material. Both their material and their knowledge can be invaluable.
- Local libraries contain extensive information related to stamp collateral like government laws and historical information. Philatelic libraries, if one is located nearby, can be an unlimited source of philatelic literature, journals, newspapers, and newsletters.
- Societies give researchers the opportunity to meet others from around the world that

collect similar material. With email, even society members who live miles apart can communicate indefinitely.

- Dealer stock can reveal secrets unnoticed by the dealer or past pursuers. Even if the material is beyond the researcher's budget, the opportunity to browse is still available.
- An exhibit does not necessary have to be related to the topic that the researcher is looking for since related topics can be found in a variety of exhibits. Remember many hours of research have gone into each page of an exhibit while only 1 page of information is displayed. From past experience, exhibitors are more than willing to answer questions about their material.
- Both past and current public sales can be useful in obtaining factual data especially auction houses that include pictures of their sale items. Some auction houses like Siegel ([www.seigelauctions.com](http://www.seigelauctions.com)) continue to list past auctions including images and prices realized going back as far as 1997. This is the first step to preserving the past



while at the same time being able to access the information from anywhere at any time.

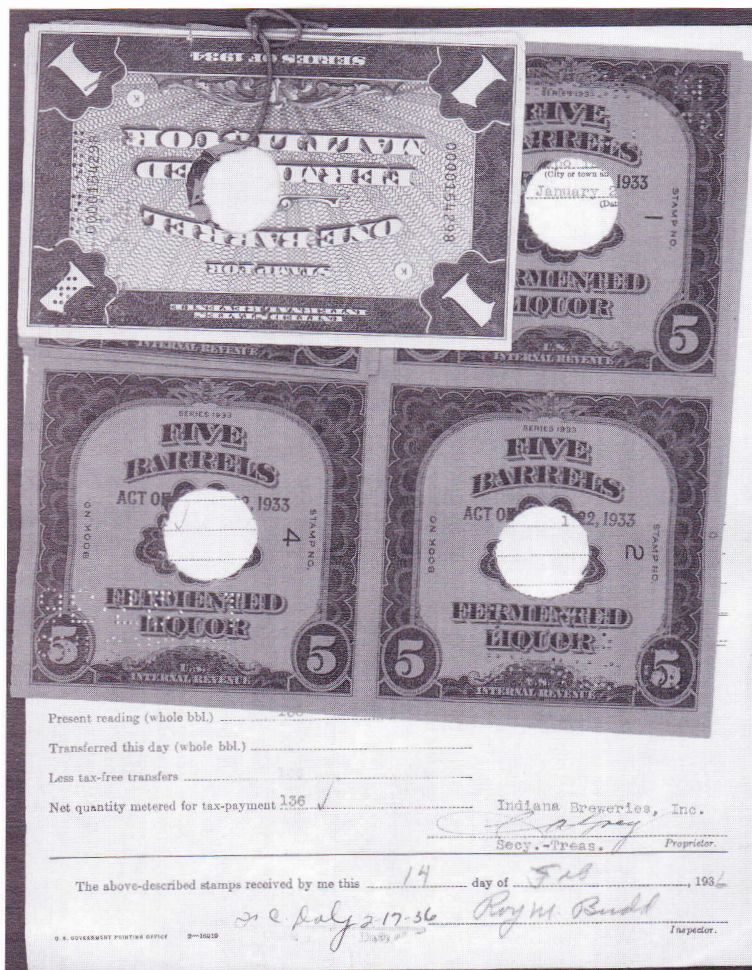
- Known primarily as a selling venue, eBay (www.ebay.com) continues to list 60,000 philatelic items each week. Once again the price of the items is irrelevant to the accessibility of gathering the information. The better sellers include images and details about their items. If the researcher still has questions, eBay supplies an "Ask the Seller" link which 90% of the sellers religiously respond to.

The American Revenue Association (ARA) has opened a new venue for the sharing of information. On the ARA home page, <www.revenuer.org>, a new link called "Research" has been added to the left side list.

This venue is open to all members to publish information about their collection, as esoteric as others may think. It also allows the public to examine other researcher's images while giving feedback or utilizing it for their research.

For starters, I have listed 87 documents that utilized U.S. First Issue Playing Cards stamps. Fifty five documents are shown with images and a brief description. I am looking to expand the total number of items so as to make more conclusive conclusions about the use of these proprietary stamps on documents. Please take a look at this research website to see if you can add to the list. Also, consider sharing your collection with others via the ARA website.

## Unknown beer stamps found



A Treasury Department Form 139, Brewer's Daily Report of Meter Reading, from Indiana Breweries, Inc., has been found with seven heretofore unrecorded beer stamps attached. The stamps are the first Series 1933 Five Barrels stamp with the "ACT OF MARCH 22, 1933" surcharge. The stamp was previously recorded only as a center cut out. The center cut out is listed in Scott as REA169 and in Priester as 197b.

Accompanying the seven Five Barrels stamps are a block of four of the second Series 1933 25 Barrels stamp, Scott REA178b, and a single Series of 1934 One Barrel stamp, Scott REA186a. All of the stamps have the centers punched out. The stamps are attached to the document by staples. Additionally, the stamps are tied together with string through the punch holes.

The stamps are paying the tax on the transfer of 136 barrels of beer from the brewery to the bottling house on January 27, 1936.



# Another Owner of Automobile for Hire stamp found

by George McNamara, ARA, and Kenneth Trettin, ARA

Shortly after the March-April issue of *The American Revenuer* appeared, I was visiting with our former ARA librarian George McNamara. He commented that he had only one Owner of Automobile for Hire stamp, but it was one of the ones listed in the last issue of the *Revenuer* as unknown. He would bring it over some day and I could scan it. (There are not very many ARA members in northern Iowa (two) but at least we only live eight miles apart.)

Well, here it is; unlisted by Hines and unknown at the time Miles and Troutman illustrated what they had: a \$10 1922. That shortens the unknown list down to four: the 1920 and 1926 \$10 stamps and the 1922 and 1925 \$20 stamps. Who has any of these. Come on, you might only have one auto for hire stamp, but then it might be one of these unknown stamps. If you have one, please,

send a photocopy or email a scan to the editor and we will illustrate it in these pages.

OWNER OF AUTO FOR HIRE, JULY, 1921	OWNER OF AUTO FOR HIRE, AUG., 1921
OWNER OF AUTO FOR HIRE, SEPT., 1921	OWNER OF AUTO FOR HIRE, OCT., 1921
OWNER OF AUTO FOR HIRE, NOV., 1921	OWNER OF AUTO FOR HIRE, DEC., 1921
OWNER OF AUTO FOR HIRE, JAN., 1922	OWNER OF AUTO FOR HIRE, FEB., 1922
OWNER OF AUTO FOR HIRE, MAR., 1922	OWNER OF AUTO FOR HIRE, APR., 1922
OWNER OF AUTO FOR HIRE, MAY, 1922	OWNER OF AUTO FOR HIRE, JUNE, 1922

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS.

**\$10**  
UNITED STATES

**SPECIAL TAX**  
**STAMP**

**\$10**  
INTERNAL REVENUE

AMOUNT OF TAX **\$ 10.00**  
 Ford 5-P.  
 #1817211

**34585**

**KEEP THIS STAMP POSTED**

**OWNER OF AUTOMOBILE FOR HIRE**

*Issued by the Collector for the* \_\_\_\_\_ *District of* **WEST VIRGINIA.**  
8-4-1921.

J. E. Johnson,  
 Lesage, West Va.

FISCAL YEAR  
**1922**

## Atalaya—summer 2005

Summer 2005 brings yet another issue of *Atalaya*, finishing out 30 years of publication. This is an English language magazine about worldwide cinderella stamps. Included in the 12 pages are short articles about Montenegro, French Congo, Lundy, Svalbard, ACCR, Enotria, Kemp Land, Colombia (Boyaca, Tolima and San Luis), Almaguer and issues by Bruce Henderson.

Several books are also reviewed.

*Atalaya* is published two times per year by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden). His standing offer is a sample copy of the current issues along with three back issues for a \$5 bill. He cannot accept checks due to high bank charges of about \$12.



# The American Revenue Association

## President's Letter

It is my sad duty to report the passing of two long time friends.

Frank Q. Newton, Jr., ARA 856, passed away at his home in Arcadia, California, last November at age 84. Frank was a long time ARA member and served as Secretary in the 1960s.

I first met Frank about 1970 at the ARA Los Angeles chapter meetings. It was at those meetings that Frank, along with Sherwood Springer, Charles H. Hermann, Ogden Scoville and Abe Hochman fueled my fascination with revenue stamps and put me on the path to where I am today. Each year, I looked forward to attending the Westpex stamp show in San Francisco as Frank would spend the weekend there and we always had a nice chat about those great meetings we had years ago. Unfortunately, that chapter is now closed as Frank was the last surviving "curmudgeon" from those meetings.

Please see the remembrance of Frank by Bob Chandler in this issue.

Gordon McHenry, former ARA 1313, of Sarasota, Florida, died on March 3. He was 80 years old. Gordon was known primarily as

a dealer in postal history and Confederate States. But he kept a small stock of revenue stamps and it was always something special. He was a good friend for many years. We will miss him.

### Revenue Exhibit Awards:

Edmonton, Canada, National Stamp Show, April 1-3, 2005:

Ian McTaggart-Cowan, Gold award, *The Canadian Federal Services Revenue Stamps*.

Bradley Harris, Silver award, *Canada's Bill Stamps: A Documentary History*.

Earle Covert, Silver award, *Tobacco Duty Paid: The Last 30 Years*.

Boxborough, Mass. Philatelic Show 2005, April 29-30, May 1

Terry Hines, Bronze award, *Revenue Stamped Paper of New Hampshire*.

### ARA Foreign Sales Circuits

T.G. Rehkop has resigned his position as manager of the foreign sales circuits. We hope to have the circuits up and running again in the near future.

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.

**BARLOW, ROBERT M 6888.** 9411 Piscataway Ln, Great Falls VA 22066. Proposed by: Martin Richardson 1507. US-Motor Vehicle Use.

**BEER, RAINARD 6884.** 14865 Detroit Ave, Lakewood OH 44107. Proposed by: Eric Jackson 1563. United States, US-Scott Listed

**KAZANJIAN, M S 6886.** 25 King Philip Ave, Barrington RI 02806-3138. Proposed by: Martin Richardson 1507. United States, US-1,2,3 Issues On Documents, US-Embossed Revenue Stamped Paper, US-First Issue On Documents, US-Revenue Stamped Paper.

**SCHAAP, STEVEN R 6887.** 9193 Lady Lauren

Dr NE, Rockford MI 49341. Proposed by: Martin Richardson 1507. US-Scott Listed, US-State, US-Taxpays, US-Telegraphs, US-Wines.

**SCHER, MARK J 6885.** 609 Columbus Ave, New York NY 10024. Proposed by: Richard Friedberg 2501. Asia, Canada-War Savings, Far East, US-Postal Notes, US-Savings.

**SUNDMAN, DONALD 6883.** Mystic Stamp Co, Inc, 9700 Mill St, Camden NY 13316. Proposed by: Martin Richardson 1507.

**ZELBST, CHARLES M 6889.** Proposed by: Eric Jackson 1563. United States, US-1,2,3 Issues, US-1898, US-19th Century, US-First Issue.

### Re-Instated from NPD List

5769 BAILO, RICHARD

5800 BASLAW, LOUIS

4996 BECKER, JOHN R III

5612 BRIERLY, ROBERT S

4577 CARON, WILLIAM J



5417 COUCH, SCOTT A  
 5415 ENGSTROM, WAYNE  
 5770 FARRELL, PATRICK M  
 5400 FISHER, RANDOLPH R  
 5785 GALLAGHER, JEFFREY A  
 5698 GRAFF, MARTY  
 4352 HARMAN, CHRISTOPHER G  
 6845 HARRIS, STANLEY G  
 4397 HEDTKE, JEFFREY  
 5611 HUNT, JAMES H  
 3344 JATHO, DONALD W  
 2417 KAROLAK, MICHAEL  
 5614 KOMIENSKY, MIKE  
 4489 MARTIN, PETER  
 5311 MARUSAK, SCOTT  
 2256 MCCULLEY, JOHN D  
 5324 MOCK, STEVEN G  
 5199 MORISON, MARK E  
 1066 NUSSMANN, DAVID G  
 3017 PURI, V P  
 2072 REUTER, DON G  
 1430 SATTERSTROM, FRED N  
 5624 SAVAGE, PETER V  
 1831 SCHAUSS, ALEXANDER  
 3867 SENGAR, NARENDAS  
 3475 SHAPIRO, HASKELL  
 5095 SPINELLA, CARMELO  
 5235 TALLER, MICHAEL A  
 6835 TIBBITTS, THOMAS T  
 1853 WAXER, STEPHEN J  
 4552 WEINTTRAUB, T I  
 3998 WILCOX, PETER M  
 4717 WYATT, EDDIE D  
 5203 ZHURAVLEV, IGOR  
 4886 ZIPPRIN, LIONEL

### Address changes

**BERNSTEIN, JORDAN 5337.** 16 Birdseye Circle,  
 Wayne NJ 07470  
**CORETS, MYRON L 2536.** 84 Stony Ridge,  
 Asheville NC 28804-1854  
**FARAGO, STEPHEN 6831.** C/O Fina Bank, PO  
 Box 20613, Nairobi 00200, Kenya  
**HAGER, HANS PAUL 4570.** 390 Shippee Rd,  
 East Greenwich RI 02818-1045  
**HUNT, JAMES H 5611.** 723 Atalanta Ave,  
 Webster Groves MO 63119-1905  
**KNAPP, JOHN J 6828.** 223 Summit Circle,  
 Lakeville PA 18438  
**LIBRARY AND ARCHIVES CANADA, 2684.**  
 Staff Resource Center, 344 Wellington St, Rm #  
 132, Ottawa ON K1A 0N4, Canada  
**MILLER, IRVING 5716.** 32 U Pattagannsett Rd,  
 Unit 31, East Lyme CT 06333-1150  
**TRUPIANO, RAYMOND 5647.** Box 668,

Farmington MI 48332-0668

### Deceased

*Note: Some members listed here may have been included in the Non-Payment of Dues list in the March-April report.*

4327 BENEDICT, JAMES S M.D.  
 4706 BOGGIO, BARRY Q  
 4918 HUTCHINSON, CHARLES L  
 5570 MAGILL, DON  
 3341 MATHIOTT, EDWARD R  
 0856 NEWTON, FRANK Q JR  
 4021 WEED, ABNER JR

### Resigned

*Note: Some members listed here may have been included in the Non-Payment of Dues list in the March-April report.*

2048 ANDREW, RICHARD J  
 3561 COUDRIN, MONSIEUR  
 4799 DICKERSON, RICHARD J  
 1061 FELTUS, PETER R  
 1914 FOWLER, CAMPBELL F  
 4373 GORTON, DANIEL L  
 3340 KELLEY, HELEN B  
 6839 KURTZ, JAMES E  
 5582 LODOEN, PETER R  
 5100 MCDERMET, MICHAEL  
 5402 MORRIS, DONALD C  
 5580 NAOUM, WILLIAM  
 5585 TAYLOR, RALPH N  
 4421 WHITE, RUSSELL IV

### Contributing Members for 2005

AINSWORTH, WILLIAM J	5270
ANDREWS, DR EDWIN J	5762
BACHENHEIMER, FRANK	4934
BARBER, WILLIAM A	1140
BICK, MELVIN R	5178
BLECKWENN, BRIAN M	1251
BOARDMAN, LYLE C	4343
BOETTGER, THOMAS	5628
BORN, WILSON E	2958
CAMPBELL, ELMER	5524
CAPRARIO, LOUIS	3993
CARRASQUILLO, PROF JOSE E	4893
CARRICK, WILLIAM E	3712
CHRISTIE, DR VICTOR J W	1181
CIMIANO, ALAN C	4965
CLARK, TOMMY D	4521
CLAVELL, LOUIS F JR	2423
CORNIO, GEORGETTE P	4954
CUESTA, ERNESTO	3809
CURTIS, DANIEL B	5287
DANZER, ROBERT C	6836
DAVENPORT, ROBERT E	2887



DENISON, JOHN C	5132	PIERCE, PETER	1770
DENNO, CHARLES	4973	POORE, REV ELWOOD	0411
DEPRIEST, CHARLES	5699	RICHARDS, GEORGE II	4040
DEWEY, ROBERT A JR	2908	RIESENFELD, SANFORD	1574
DUDEK, GERALD	3117	ROBBINS, GERALD L	5360
FARLEY, JOHN	5757	SCOTT, ERIC J	2896
FAUST, GLENN R	4289	SEIDELMAN, NORMAN	3585
FERRY, ANDREW P	3678	SEIDL, JOHN	5530
FLYNN, GREGORY	3698	SHREVE, CHARLES F	5459
FRIEDBERG, RICHARD	2501	SKEEN, DUANE K	4703
HOHERTZ, ROBERT D	3767	STEGALL, RONALD K	5607
IBSEN, HENRY G	1466	SUHR, ROBERT B	1139
IVESTER, HERMANN	0522	TAYLOR, JOHN A	5032
JACKSON, ERIC	1563	TRETTIN, KENNETH	1510
JUCEAM, ROBERT E	3217	TURNER, SARA M	6841
KARLIN, HOWARD	3235	WARE, ROY C	0873
KOEPPPEL, ADOLPH	0492	WARREN, RICHARD D	1996
KOWALSKI, J G JR	2135	WENZELMAN, DAVID B	4184
KREMPEL, WILLIAM G	2647	WESTHEIMER, DR JEFFREY R	5357
LANDAU, L	3734	WILLIS, MICHAEL	5677
LEIPPE, MICHAEL	5577	WRIGHT, REGINALD R	5030
LESHER, RONALD E	1173	WULLEN, ROGER C	1378
LESLIE, SCOTT W	4548	WYATT, EDDIE D	4717
LIPPERT, ROBERT	2614		
LUKAS, RODNEY	0486		
MASON, WILTON E III	4028		
MATSON, JERRY A	5071		
MCBRIDE, MIKE	5049		
MONGAN, ARTHUR J	0859		
MOSKAL, DAVID A	1215		
NELLES, HOWARD	2375		
OGBURN, JIM	5747		
PHILIP, PETER V N	1857		

### Alert

Some concerns have arisen regarding a former ARA member listed on the Dropped for Non-payment of Dues list in the last issue of *The American Revenuer*. Before any member does business with Nestor Lenox (former member 6810), it is suggested that they contact the president.

## Frank Q. Newton, Jr.

by Robert Chandler

*(This remembrance of Frank was published in Western Express, journal of the Western Cover Society. It captures the essence of Frank and we are pleased to publish it in its entirety.)*

Frank Quitterfield Newton, Junior (August 25, 1921–November 8, 2004), a self-described curmudgeon and the quintessential expert on everything. Best of all, Frank shared that knowledge. Any request on any variety of subjects brought forth a thick packet-plus a 12-page letter.

Being with Frank was memorable. Frank would start talking on one subject, and eventually cover them all. He enjoyed life so much; research so much. His mind never stopped going. Oh, that we could have gotten

him to write down some of it! I was long after him to write up his Wells Fargo covers from the 1894 Pullman Strike; perhaps their new owner after Schuyler Rumsey's WESTPEX sale will favor Western Express with such an article.

Frank also chaired The Most Important Committee. Oh, how he fussed and worried when Schuyler Rumsey auctioned off an Alta Express Company cover attested to by a vague Western Cover Society Expert Committee. The certificate, as I recall, had the signatures of Henry Spelman, Basil Pearce, and Mexico expert Jack Greenberg. Frank chewed over that with the tenacity of a bull dog until our treasurer Oscar Thomas bought the cover and gave Frank the certificate. Perhaps Rumsey will sell the certificate a second



time-this time without the cover.

Frank became an encyclopedia on everything-or, at least, everything of interest: Covers, in particular El Dorado County; expresses, especially Adams & Co.; express labels; revenues; firearms; and Wells Fargo equipment. His favorite, above all else, was Concord Coaches. Company genealogy and order book numbers fascinated him. Hounds, reaches, and sand boxes were not dogs, exercises, or children's play areas.

Many a time I received a lecture that the vast majority of vehicles called "coaches" were not, but mere mud wagons, and should not be dignified with such an elite name. Frank constantly rejoiced after he determined the function and name of the iron struts on coach bodies. His email address "A[bbot]D[owning]bunter" said it all. On my desk sits an enameled red bunter, "Presented

to Robert J. Chandler Dec. 2002 by Frank Q. Newton, Jr. This Bunter Repels Big Wheels." At this moment, I am certain Frank is lecturing J. Stephen Abbot and Lewis Downing on the proper way to build Concord stage-coaches!

Outside of cover-collecting, the gregarious Newton had been a self-taught aircraft electrical engineer, who worked on modifications for the B-29s that carried the World War II Atomic Bombs. Ham radio operator Newton's call number W6SYG had a worldwide presence, even to the far reaches of Pitcairn Island. The Los Angeles Corral of Westerners knew him as "Tired Eyes" Newton, always behind a camera. And who can forget Frank shaking hands with a best friend, an attorney, and then counting his fingers afterwards to make certain all were present.

Frank, we miss you!

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**Rockford, IA 50468-0056**

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## MAIL & INTERNET AUCTION #194

CLOSING DATE: July 13, 2005 at 11:00 pm EDT

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

Bid online on our website [www.ericjackson.com](http://www.ericjackson.com) until 11:00 pm 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 R3c Walker & Taylor ten line printed cancel, F-VF corner creases PHOTO	--
2	R5a on Pennsylvania Company for Insurances on Lives bank check, Philadelphia, 1863, VF	--
3	R5a horizontal pair, VF	17.50
4	R13d F-VF thin spot PHOTO	80.00
5	R15c on sight draft, Trespacios, Texas, 1875, F-VF	--
6	R24b vertical pair, F PHOTO	150.00
7	R25b vertical pair, F	100.00
8	R27a block of four, F PHOTO	110.00
9	R33a VF PHOTO	200.00
10	R36b vertical strip of five, F-VF crease in center stamp	34.00+
11	R40a vertical pair, VF light crease PHOTO	200.00
12	R41a vertical pair, F-VF small scissor cut between stamps PHOTO	250.00
13	R44a horizontal pair, F-VF	50.00
14	R45c block of four, F short perf	92.50
15	R47a horizontal pair, embossed cancel, VF crease	125.00
16	R49a horizontal pair, VF	150.00
17	R50a horizontal pair, F-VF PHOTO	200.00
18	R55b vertical pair, punch cancel, F PHOTO	300.00
19	R57a horizontal pair, F-VF PHOTO	200.00
20	R59a horizontal pair, VF	60.00
21	R62a horizontal pair, VF crease PHOTO	200.00
22	R64a block of four, F small tears PHOTO	750.00
23	R67a horizontal pair, F-VF	125.00
24	R72a horizontal pair, VF light crease in left stamp	120.00
25	R74a horizontal pair, VF light crease PHOTO	225.00
26	R76a horizontal pair, F	225.00
27	R89a horizontal pair, F	180.00
28	R98a VF PHOTO	140.00
29	R102c F-VF light creases, short perf PHOTO	800.00
30	Second Issue Revenue Stamps R128 F-VF PHOTO	200.00
31	Third Issue Revenue Stamps R135b F PHOTO	375.00
32	Documentary R160 mint, F	110.00
33	R194 cut cancel, F-VF PHOTO	250.00
34	R251 bottom plate #22947 block of eight, mint, VF	--
35	R293 mint, VF	80.00
36	R435 used, F-VF	92.50
37	R460 used, VF PHOTO	125.00
38	R510 used, VF	77.50
39	R560 used, VF	77.50
40	R585 used, F	100.00
41	R601 mint, VF PHOTO	160.00
42	R603 used, F-VF	60.00
43	R604 mint, VF PHOTO	160.00
44	R606 used, F-VF	60.00
45	R616 used, VF	30.00
46	R669 mint, VF	110.00
47	R672 used, VF	65.00
48	R683 used, VF	75.00
49	R684 used, VF	62.50
50	R685 used, VF PHOTO	210.00
51	R694 used, VF tiny corner crease	140.00
52	R730 perf, VF	55.00
53	Proprietary RB30p mint, VF	62.50
54	Future Delivery RC3A mint, VF	77.50
55	Stock Transfer RD56 mint, F PHOTO	175.00
56	RD283 used, VF	140.00
57	RD338 cut cancel, VF	97.50
58	Wines And Cordials RE56 used, VF	42.50
59	RE110a mint, VF PHOTO	200.00
60	RE143 used, F-VF	77.50
61	RE152 mint, VF	72.50
62	RE163 used, F-VF	77.50
63	RE195 mint, VF	50.00
64	BEER REA37f (38F) F	45.00
65	REA41f (42F) F	20.00
66	REA42e (43E) VF corner crease	125.00
67	REA121 (144A type 81), F	110.00
68	REA178 (198a) mint, XF tiny inclusion PHOTO	650.00
69	REA198a (224) large punch hole, VF	60.00
70	Silver Tax RG68 mint, F-VF	60.00
71	RG69 mint, VF	100.00
72	RG70 mint, VF	125.00
73	RG80 used, F-VF light creases PHOTO	425.00
74	RG95 mint, VF	125.00
75	RG96 mint, VF	125.00
76	RG97 mint, VF PHOTO	240.00
77	RG119 mint, VF	30.00
78	RG120 mint, VF	60.00
79	RG125 used, F-VF	35.00
80	RG127 used, VF PHOTO	160.00
81	RG129 used, VF PHOTO	525.00
82	RG130 used, VF	35.00
83	Narcotic Tax RJA58b used, VF PHOTO	200.00
84	RJA64b mint, VF	47.50+

85	RJA72c mint, VF	67.50+
86	RJA78b mint, VF PHOTO	125.00+
87	Consular Service Fee RK32 F-VF PHOTO	85.00
88	Customs Fee RL7 used, VF	77.50
89	RL8 used, VF PHOTO	90.00
90	Embossed Revenue Stamped Paper RM560 type S-C, two clear strikes on an unused pair of import certificates for one punchon of rum, VF	70.00+
91	Revenue Stamped Paper RN-B2 New York, N.Y. American Exchange Nat. Bank, American Phototype Co. check, VF	40.00
92	RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit. Stamp is at left, VF	90.00
93	RN-C21b Virginia, Nevada. Agency of the Bank of California, Gould & Curry Silver Mining Co. check, VF	65.00
94	RN-D9 Colorado Springs, Col. Denver & Rio Grande Railway Company draft, VF	75.00
95	RN-H3f Pueblo, Col. Thatcher Brothers, Dealers in General Merchandise receipt, R15c pair over legend, now hinged, F stained & soiled	1,500.00
96	RN-K11 Lock Haven, Pa. Lock Haven National Bank check, VF	175.00
97	RN-L13 Philadelphia, Pa. Farmers and Mechanics National Bank check, VF	300.00
98	RN-M3 New York, N.Y. Bowery National Bank of New York check, Used, VF	475.00
99	RN-N3 Boston, Mass. Freeman's National Bank, G.H. Gorely check, Unused, VF	60.00
100	RN-T4 Providence, R.I. Providence and Worcester Railroad Company stock certificate. Cancelled, VF	75.00
101	RI-RN-V1, PI RN-W2 obliterated. New York, N.Y. Dubuque & Sioux City Railroad Company bond. 1867. Cancelled, VF	175.00
102	Private Die Match Stamps RO51 usual glue stain, F small faults and repairs	200.00
103	RO57c VF	40.00
104	RO61b VF thin spot	80.00
105	RO94b F-VF	90.00
106	RO137e F thin	110.00
107	RO181b block of four, F	180.00+
108	Private Die Medicine Stamps RS14d unused, VF	75.00
109	RS34b F-VF small filled thin, crease PHOTO	125.00
110	RS41b F PHOTO	85.00
111	RS68c F crease, thin spot PHOTO	140.00
112	RS84a VF faint purple stain PHOTO	140.00
113	B.A. Fahnestock's Vermifuge package label, mint, VF	--
114	RS100b F-VF PHOTO	300.00
115	RS112a F filled thins and small faults PHOTO	400.00
116	RS123d F small hole, filled thins and small faults PH	1,200.00
117	RS136b F-VF PHOTO	275.00
118	RS146d VF light crease PHOTO	450.00
119	RS185a F	22.50
120	RS209c F-VF few short perfs	110.00
121	RS210b F small thin, few short perfs PHOTO	450.00
122	RS249b F	35.00
123	RS255d F	80.00
124	RS275b F clipped perfs PHOTO	500.00
125	Private Die Perfume Stamps RT21b F perf repair	140.00
126	Firearms Transfer Tax RY3 mint, VF	85.00
127	RY6 used, VF	110.00
128	RY8 used, F-VF	75.00
129	Cigars Springer TC129 mint, VF	10.00
130	TC164Aa mint, VF	9.50
131	TC659a mint, F-VF PHOTO	10.00
132	Snuff TE504a mint, VF PHOTO	37.50
133	TE515a mint, F-VF PHOTO	35.00
134	Snuff Specimens TES24 VF PHOTO	17.50
135	TES40 VF PHOTO	35.00
136	Tobacco TF415 mint, VF	17.50
137	TF572 F-VF small thin	5.50
138	Export Tobacco Series of 1872, punched remainder, VF	--
139	Tobacco Strips TG208 mint, XF	4.00
140	Paper Tobacco Wrappers Hicks PW7-3 VF small faults	40.00
141	Distilled Spirits Series of 1868, Stamp for Stock On Hand, brushed ink remainder cancel, VF	--
142	Series of 1868, 40 Gallons, white silk paper, punched remainder, VF	--
143	Series of 1871, 30 Gallons, white silk paper, punched remainder, VF	--
144	Series of 1871, 60 Gallons, white silk paper, punched remainder, VF	--
145	Series of 1875, Grant, 40 Gallons, punched remainder, VF	--
146	Series of 1878, 20 Gallons, blue wkmd. paper, punched remainder, VF	--
147	Distilled Spirits For Export Series of 1878, dateline 18__, blue paper, punched remainder, VF	--
148	Wholesale Liquor Dealers Stamp Series of 1868, thick white paper, punched remainder, VF	--
149	Series of 1875, punched remainder, VF	--
150	Series of 1876, forty gallons, punched remainder, VF	--
151	Series of 1878, ten gallons, blue wkmd. paper, punched remainder, VF	--

152	Series of 1878, twenty gallons, green silk paper, punched remainder, VF	--
153	Brewer's Permits Series of 1872, violet silk paper, punched remainder, VF	--
154	Series of 1878, green watermarked paper, mint, VF	--
155	Distillery Warehouse Stamp Series of 1872, red & black, violet silk paper, punched remainder, VF	--
156	Rectified Spirits Series of 1872, green & black, punched remainder, VF	--
157	Series of 1875, 10 Gallons, blue-green & black, punched remainder, VF	--
158	Series of 1875, 30 Gallons, blue-green & black, punched remainder, VF	--
159	Series of 1875, 80 Gallons, blue-green & black, punched remainder, VF	--
160	Series of 1875, 10 Gallons, green & black, punched remainder, VF	--
161	Series of 1875, 30 Gallons, green & black, punched remainder, VF	--
162	Special Bonded Warehouse Stamp For Grape Brandy Series of 1877, punched remainder, VF	--
163	Series of 1878 punched remainder, VF	--
164	Special Bonded Warehouse Stamp For Re-Warehousing Grape Brandy Series of 1877, punched remainder, VF	--
165	Denatured Alcohol Series of 1907, 40 Gallons, varnished, small faults as usual	--
166	Special Tax Stamps Pleasure Boat or Yacht of the Tax Class 16 ft. to 28 ft., 1941-42, unused, VF crease	--
167	Prohibition Prescription Blanks 3 Form No. 1403, Revised Feb. 1922, prefix C, used with corresponding Texas prescription blank, VF creases	--
168	Food Order 2G7 booklet pane of four, mint, F-VF	--
169	Food Order Specimens 2G75 black overprint SPECIMEN (6mm high), vertical coil pair, F-VF PHOTO	--
170	Proprietary Proofs RB12P3 VF	65.00
171	RB16P3 VF crease	65.00
172	Telegraph Stamps 10T1 mint, VF	175.00
173	10T5 mint, VF corner crease	140.00
174	15T02 booklet pane of four, mint, VF	175.00
175	15T018 booklet pane of four, mint, VF	110.00
176	17T1 booklet pane of nine, mint, VF	70.00
177	Post Office Seals OX19 mint, XF PHOTO	300.00
178	Postal Insurance Stamp Booklets Q11 mint, VF	135.00
179	Postal Savings Stamps PS11c electric eye marks, mint, F-VF	115.00
180	PS15 mint, VF	42.50
181	War Savings Stamps WS2 unused, VF	80.00
182	WS7b electric eye marks, mint, VF	55.00
183	WS8b mint, VF	50.00
184	Postal Note Trial Color Proofs PN1TC trial color plate proof, 1c bister, VF	--
185	Christmas Seals WX4S red SPECIMEN overprint, security punch, VF	--
186	PHILIPPINES Documentary PI W775 Philippine National Bank, Manila. Bank check. 1922. Used, VF	--
187	Internal Revenue PI W638, 637, 636 used on restaurant receipt, F-VF	--
188	PI W638b, 637 used on restaurant receipt, F-VF	--
189	PI W639, 638 x 2 used on restaurant receipt, F-VF	--
190	Papel Sellado U.S. Military Government - 1901-1902 - Internal Revenue and Court of First Instance, Province of Rizal black h/s on 1896/97 5c. F stained	--
191	PUERTO RICO Rectified Spirits PR RE36 mint, VF	67.50
192	VIRGIN ISLANDS Tobacco VI RJ36 mint, F-VF	--
193	VI RJ37 used, F-VF PHOTO	--
194	VI RJ49 mint, VF	--
195	VI RJ50 mint, F-VF	--
196	State Revenue Sample Meyercord Co. State Revenue Sample stamp, Chicago, Ill. F-VF PHOTO	--
197	ALASKA Sport Fishing License Wooton AK SF11 mint, VF	110.00
198	Hunting & Sport Fishing License AK HSF1 mint, VF	205.00
199	AK HSF2 mint, VF	205.00
200	ILLINOIS Hunting Scott A18 mint, VF PHOTO	800.00
201	VIRGINIA Bear-Deer Damage 22a \$1.00 black on pink, SEASON inverted, mint, VF	--

### CANADA - Van Dam Catalogue Numbers

202	Bill Stamps FB34 used, F-VF PHOTO	150.00
203	FB40c BRMC block of eight, British American Bank Note Co. imprint, mint VF PHOTO	400.00+
204	FB52a block of four, unused, VF	190.00
205	Gas Inspection FG7 used, F crease	200.00
206	Weights & Measures FWM5 used, F	135.00
207	FWM14 used, F-VF light crease	100.00
208	FWM57 used, F-VF	85.00
209	FWM60-71 set of twelve, mint, F-VF	88.50
210	Supreme Court FSC2 used, F few short perfs	85.00
211	FSC7 punch cancel, F-VF	125.00
212	FSC11 punch cancel, F-VF	110.00
213	FSC12 punch cancel, VF creases PHOTO	475.00
214	FSC16 punch cancel, VF creases PHOTO	225.00
215	FSC23 punch cancel, F-VF light crease PHOTO	450.00
216	War Tax FWT3 used, F-VF	110.00
217	FWT6 mint, VF	150.00
218	Excise Tax FX119b mint, F-VF	100.00
219	FX119f mint, F-VF	100.00
220	War Savings FWS6a booklet pane of eight, mint, VF	275.00
221	Unemployment Insurance FU97 mint, VF	15.00
222	FU98 mint, VF	15.00
223	FU99 mint, F-VF	15.00
224	FU102 mint, VF	20.00
225	FU105 mint, VF PHOTO	175.00
226	Prisoner Of War Franks PWF6a booklet pane of five, mint, VF	125.00
227	Alberta - Law Stamps AL10L used, VF PHOTO	180.00
228	Manitoba - Law Stamps ML39a used, F-VF	115.00
229	Newfoundland - Inland Revenue NFR35 used, VF PH	500.00
230	Newfoundland - Customs Duty NFC1a mint, VF	150.00
231	Nova Scotia - Bill Stamps NSB18a mint, F-VF crease	110.00
232	Ontario - Law Stamps OLSO punch cancel, F	95.00
233	Quebec - Law Stamps QL119 mint, VF	75.00
234	Saskatchewan - Law Stamps SL56 used, VF	65.00
235	SL68-78 mint, VF	92.25
236	Yukon - Dawson Mining Court YL3 mint, F-VF	100.00



## Member's Ads

**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. \*1798\*

**The Revenue Stamps of Iraq**, 3rd Edition. Published July 2002, Tetail \$40 postage paid in the US. Available from author, Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 \*1799\*

**Buy/Sell/Trade:** Any plate #s, pieces, blocks

(mint and used from R103 thru RZs), and strips of 4 (\$30 thru \$10,000 denominations). I look forward to hearing from you! <Swittig@mchsi.com> Stephen Wittig, Box 2742, Springfield MO 65801 \*1800\*

**Automobile windshield stickers** wanted. Inspection or registration stickers, drivers licenses and paper registrations. Have many to trade. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings NY time. \*1801\*

## The Editor notes. . .

. . .that there was room for more Member's Ads in this issue. They are free, up to 50 words plus your address. Mail your ad on a post card to the Editor or email it. Addresses on page 47.

. . .that we do publish letters in *The Ameri-*

*can Revenuer*. Can't find any? Well, space is available for your letter.

. . .that the carpenters are finally gone from the *Revenuer's* home office. The phone has been reconnected and hopefully we can get a bigger issue out next time.

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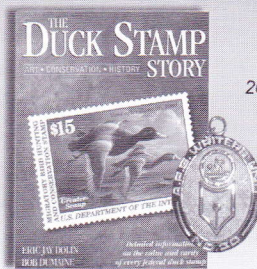
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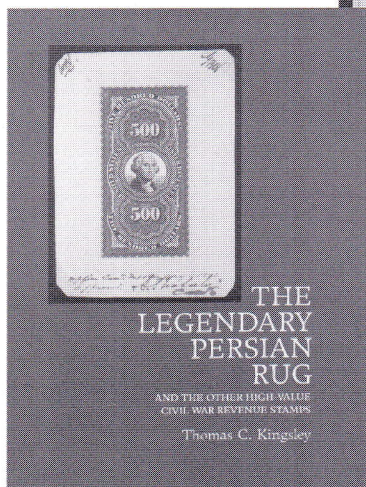


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