

The American Revenuer

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A Warehouse Receipt stamp
is part of the "Blaze of Glory" of part perforate 25¢ usage.
More, inside, page 6.



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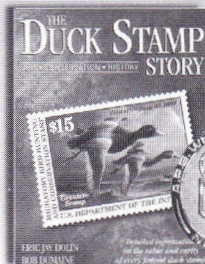
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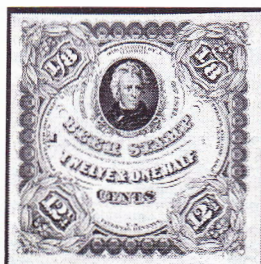
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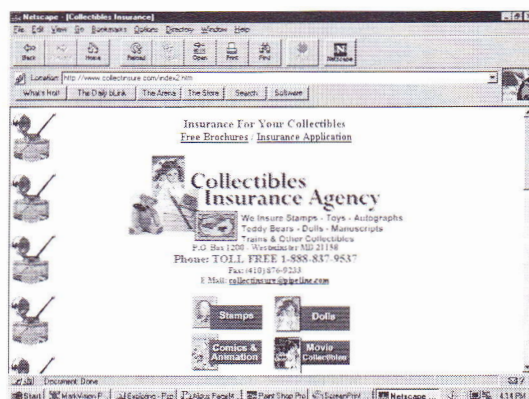
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New York ARA Chapter meeting November 3

The New York metro area chapter of the ARA met on November 3 and some truly spectacular items were shown. Joe Antizzo led off with a 1799 Great Britain hair powder annual duty tax form with "STAMP OFFICE CERTIFICATE" at the top. These were supposed to be carried on one's person to prove that one had paid the tax should one be found wandering about in London with a wig.

Turning to US material, Joe also showed an 1898-1899 special tax stamp for a broker with a tax of \$25, being the rate for half a year. What made this special tax stamp special was that it was made out to Sal Star of Deadwood, South Dakota.

But the highlight of the evening was another from Joe's wonderful collection of embossed revenues. Specifically, a \$4 second federal issue (RM269) on a "Letters Patent" form signed by both Thomas Jefferson as President and James Madison as Secretary of State. The form was dated June 9, 1801. It was stirring to view this piece of American history.

Andrew Abdul brought a fiscal year 1918

special tax stamp for Proprietor of Bowling Alley or Billiard Room. This was issued by the Internal Revenue Collector at Portsmouth, New Hampshire, but the business taxed was in Richford, Vermont. Bowling or billiard related special tax stamps are rare, even more so from small northern New England states.

Brian Bleckwenn brought several impressive first issue revenue items from his collection. Included were a 2 cent Bank Check with a major double transfer and a 25 cent Insurance R46c with a double transfer. Brian also showed a copy of the 5 cent Inland Exchange (R27) with a double impression. Finally, he showed a block of 4 of the 25 cent Insurance (R46), imperf. horizontally.

The New York Chapter of the American Revenue Association meets on the first Thursday of the month at the Collectors' Club in New York City, 22 East 35th Street at 7:30 p.m. We welcome all. For further information contact Terence Hines at <terencehines@aol.com> or at 845-228-5495.

Terence Hines

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"Democratic Standard Print" a Nevada Territorial stock certificate



by Michael Mahler, ARA

Fueled by the famously rich discoveries of silver and gold on the Comstock Lode beginning in 1859, the years 1863–4 saw a veritable explosion in the number of Western mining stocks offered to an eager public. The lion's share were from companies with works in the newly organized Nevada Territory, carved out of western Utah in 1861 in response to a sustained mining rush to the Comstock and environs. So many of these Nevada Territorial stock certificates were sold that even with a minuscule survival rate—probably one in many hundreds—enough have survived to make their pursuit and study a popular and rewarding collecting field. It is also a compelling philatelic byway; these certificates were subject to a federal Civil War stamp tax of 25¢, and as detailed in the accompanying article, bear an impressive variety of stamps, including many imperforates and part perforates (Mahler, 2006).

Most of these survivors were issued by companies headquartered in San Francisco, with stamps affixed there. For a fiscal historian, this makes them California documents, not Nevada. The mining works may have

been in the Territory, but the certificates themselves generally never left San Francisco, the main population center and site of the principal mining stock exchange. This distinction is inconsequential to most collectors, and many of the most prized "Territorials" have San Francisco datelines. I have always been partial, though, to those issued and stamped within the Territory, as evidenced by a Nevada dateline; and better yet, those actually printed there. For me, "the closer to the action, the better"; certificates that were physically part of the rough-and-tumble Territorial environment have a special appeal. While examining a certificate's company name, vignettes, location of works, capitalization, signatures of President and Secretary, and so on, my eyes go quickly to its dateline, then to "the fine print": the printer's imprint tucked inconspicuously in a corner.

This certificate of the Monterey Gold and Silver Mining Company, dateline Austin, September 29, 1863, carries an imprint—"Democratic Standard Print."—whose significance I was well aware of when this piece appeared a few years ago at auction. James Reynolds' groundbreaking 1981 compilation

Photo Copies of Territorial Nevada 1861-1864 Stock Certificates had included a certificate of the Alexander and Catharine Consolidated Mining Company, dateline Virginia [City], October 21, 1863, with the same imprint. Alas, no stamp was present. The imprint is that of the job printing office of the Virginia City *Democratic Standard*, a newspaper so obscure it has vanished almost without a trace. According to *The Newspapers of Nevada* (Lingenfelter and Gash, 1983), no copies have survived. Moreover, its authors could cite only two references to the *Democratic Standard* in print: one in the Unionville *Humboldt Register* of October 24, 1863, evidently a reference to the *Standard's* demise; and a passage from Thompson and West's monumental 1881 *History of Nevada*, which they paraphrase. The original follows:

Daily Democratic Standard

The name indicates its politics. It was started with money (\$3,000) raised by subscription from Democrats, the publishers being [O. E. F. Hastings], and J. F. Linthicum, the latter of whom was its editor, and an able writer. Formerly he had occupied that position upon the *Marysville Express*, in California. The *Standard* was an evening edition, its first number appearing on the tenth of August, 1863. There were three daily Republican papers published in Virginia at the time, that included the most brilliant editorial and reportorial staff that has ever graced the profession in the State. There was consequently but a poor show for prosperity for this new enterprise, except that it came from party support. This proved insufficient, and with the close of that year's campaign it suspended, the last issue bearing date October 17th.

Lingenfelter and Gash are a bit less polite, calling the *Standard* "a Copperhead venture" in a predominantly pro-Union town.

In the absence of surviving copies of the paper, the only extant pieces from the presses of the *Democratic Standard* are a handful printed by its job printing office. *Nevada Printing History* (Armstrong, 1981)

lists two: an 1863 Nevada Territory Supreme Court brief with imprint "Democratic Standard Book and Job Printing Office," in the State Archives; and the Constitution and By-Laws of the Washoe Typographical Union, 1863, imprint "Standard Book and Job Printing Office," at Yale University. This last is an important item of Nevada printing history, reproduced in its entirety by Armstrong as an Appendix.

It should be cautioned that Armstrong was rather selective in his choice of materials surveyed, including "books, pamphlets, broadsides, and folders," but not "letterheads, billheads, tickets of admission, invitations to private occasions such as weddings, menus, music, maps, lithographs, slip decisions of the Supreme Court, newspaper supplements, and periodicals"—and evidently, not stock certificates. His sources were institutions, libraries, historical societies, museums, and archives, but not, as a practical matter, private collections. More items bearing imprints of the Virginia City *Democratic Standard* undoubtedly exist, but there cannot be many; it was, after all, in operation only nine weeks! In any case, its imprint is unquestionably the rarest and most desirable to be found on Nevada Territory stock certificates.

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The 25¢ "Blaze of Glory" in the West



Figure 1. Certificate of deposit, Wells, Fargo & Co., Gold Hill, N.T. (Nevada Territory), March 16, 1863, stamped with 2¢ Bank Check blue imperforate. U.S. revenue stamps had arrived in San Francisco just five days earlier. The accompanying certificate dated March 24 bears a matching 5¢ Certificate part perforate.

by Michael Mahler, ARA

The preceding article profiles a stock certificate of the Monterey Gold and Silver Mining Company datelined Austin, Nevada, September 29, 1863, bearing the rare imprint of the *Virginia City Democratic Standard*, a newspaper published for just nine weeks (Mahler, 2006). Affixed to the certificate is a 25¢ Protest imperforate (Scott R49a), and therein hangs another tale. How was it that a stamp designed to be used exclusively on protests, rushed to the government “unfinished” without perforation to facilitate such usage, found its way instead to Nevada Territory, to a stock certificate printed during the eyeblink-brief existence of an obscure and ill-fated newspaper?

The Act of July 1, 1862, which established the Civil War documentary stamp taxes, had also specified that they could legally be paid only with stamps bearing the name of the document on which they were used, i.e. Agreement stamps were required for agreements, Bank Check stamps for checks, and so on (Mahler, 1988). It follows that the 25¢ Protest was designed for use on protests—but what, you may ask, was a protest? Actually there were (and still are) several types, two of which were subject to the stamp tax. The first is a formal statement by a notary that a check, draft, note, bill of exchange, etc., is due but unpaid. The second, a marine protest, is a written statement by the master of a vessel, attested by a proper judicial of-

Table I**Early usages of revenue stamps in the West**

Date	Location	Document Type	Company	Stamp(s)
3/14/1863	Virginia City, N.T.	stock certificate	Atwill G&SMCo	R44b
3/16/1863	Gold Hill, N.T.	certificate of deposit	Wells, Fargo & Co.	R5a (Figure 1)
3/17/1863	Weaverville, CA	bill of exchange	Wells, Fargo & Co.	R27a, CA 8c Second
3/21/1863	San Francisco	stock certificate	Buenaventura G&SMCo	R48a
3/24/1863	Gold Hill, N.T.	certificate of deposit	Wells, Fargo & Co.	R24b (Figure 1)
3/25/1863	Gold Hill, N.T.	stock certificate	Yellow Jacket G&SMCo	R48a
3/25/1863	Gold Hill, N.T.	stock certificate	Wide Awake G&SMCo	R49a
3/25/1863	Virginia City, N.T.	stock certificate	Metropolitan G&SMCo	R49a

ficer or a notary, that damage suffered by the ship or its cargo was caused by storms or other perils of the sea, without negligence or misconduct on the part of the master.¹

This requirement for “matching usage” of stamps, borrowed from the British, was an ambitious scheme that would have yielded exceedingly useful sales data. Alas, it quickly became apparent that in practice it was unworkable. By the time the taxes took effect on October 1, 1862, only the 2¢ Bank Check stamp had been delivered by the printers. Others followed in fairly rapid order during October, November, and December, but the nearly one hundred different stamps could not be printed, perforated, and circulated quickly enough for the requirement of matching usage to be generally met. As a stopgap measure the Acting Commissioner of Internal Revenue had telegraphed the printers on November 7, 1862, to “Fill all orders for stamps with utmost despatch without perforating” (Toppan et al, 1899, p. 12); this was the origin of the imperforate and part perforate varieties. Even this was not sufficient, and the requirement for matching usage was rescinded December 25, 1862, less than three months after taking effect. Thereafter stamps of any title (except Proprietary and Playing Cards) could be used to pay any documentary tax (Mahler, 1988).

¹ These are exceedingly rare; only one example, executed in 1870 in New Orleans, has been recorded. Some stamped examples are known of a third type of protest, originating in San Francisco, which were in fact never subject to stamp tax. (Mahler, 1999, pp. 216–23).

Revenue Stamps for the West

All this serves as preamble to discussion of the initial shipment of revenue stamps to the West. We know that in mid-March 1863 federal revenue stamps began to appear on western documents. Table I lists the earliest usages I have recorded.

Allowing some time for circulation to the public, these usages suggest that the first shipment of revenue stamps probably reached San Francisco in late February or early March. The transit time from New York to San Francisco was presumably about three weeks.² In these early days stamp shipments were all made by the government stamp agent in Philadelphia, William H. Kemble, who maintained an office near the establishment of stamp printers Butler and Carpenter of that city (Mahler, 1993). We can thus guesstimate that the stamps left Kemble’s hands in late January or early February 1863.

Official records reveal only one bit of relevant data: a payment from the Treasury Department Contingent Fund on March 31, 1863, of \$18.50 for “Freight and expenses on 2 cases stamps to Cal’a.” (Mahler, 1993). Scrutinization of these payments reveals a few cases for which the dates they were requested can be estimated; these show that payments were typically made some months later. The very first payment, to Butler and Carpenter for some 26 million stamps, was

² By 1865 it would be standardized by the Pacific Mail Steamship Co. at 21 to 21 ½ days (Kemble, 1990).

REVENUE STAMPS.

OFFICE OF THE ASSISTANT TREASURER, U. S.,
San Francisco, Cal., March 13, 1863.

PURSUANT TO INSTRUCTIONS FROM
the Hon. Secretary of the Treasury, U. S., of
date January 21, 1863, transmitting to me Revenue
Stamps, with regulations for sale of same, the pub-
lic are respectfully informed that all orders for
Revenue Stamps should be sent direct to this
office, where they will be filled promptly, in accord-
ance with regulations.

The following commissions, payable in stamps
will be allowed:

On purchases of \$50 or more, 2 per centum.

On purchases of \$100 or more, 3 per centum.

On purchases of \$500 or more, 4 per centum.

On purchases of \$1,000 or more, 5 per centum.

By Act of December 25th, 1862, a legal stamp or
stamps of the amount required by law, (except pro-
prietary stamps,) may be used on any instrument.

If not otherwise ordered, stamps will be trans-
mitted by mail.

mhl5-7

D. W. CHEESMAN,
Assistant Treasurer, U. S.

Figure 2. Advertisement in San Francisco *Alta California*,
March 15, 1863, announcing that revenue stamps are now
available for sale at the Treasury.

made December 23, 1862, nearly three
months after stamp deliveries began on Sep-
tember 27, 1862. The first rent payment for
agent Kemble's office, covering the period
from late September 1862 until the end of
that year, was not made until January 17,
1863; that for the first quarter of 1863 was
paid only on April 30. Thus the payment date
of March 31, 1863, for shipment of stamps to
San Francisco is certainly consistent with a
shipping date in January or February 1863.

A Precise Dating

A notice in the San Francisco *Alta California*
of March 15, 1863, confirms this guess-
work (Figure 2). U.S. Assistant Treasurer D.
W. Cheesman, writing two days earlier, an-
nounces that revenue stamps are now avail-
able for sale. These must have arrived via
Pacific Mail Steamship Co.; indeed, the *Alta*
of March 12 had noted the arrival of the

Figure 3. Stock certificate of Emma Gold and Silver
Mining Co., Dayton, N.T., April 6, 1863, stamped
with 25¢ Bond part perforate (R43b). Named for his
daughter by Adolph Sutro, later to build the famed
Sutro Tunnel, who signs here as President. "EN-
TERPRISE PRINT" imprint of Virginia City Terri-
torial Enterprise.

Incorporated under the Laws of Nevada Territory.	No. 40	Incorporated February 5th, 1863.	21 Shares
CAPITAL STOCK, \$600,000.	Emma Gold and Silver Mining Co.		
	CONSOLIDATION OF THE San Francisco Company..... { Feet each. } Neighbor Ledge. Great Western Company..... { Great Western Ledge. Murphy Company..... { Ball Ledge. Kinkead Company..... { Snow Ledge.		
	Dayton, N. T. April 6 th 1863		
	This Certifies, That <i>Mr. Miller</i> is entitled to <i>Twenty</i> Share in the Capital Stock of the EMMA GOLD AND SILVER MINING COMPANY, transferable on the books of the Company by indorsement hereon and surrender of this Certificate.		
	600 SHARES OF \$1,000 EACH <small>ENTERPRISE PRINT</small>	<i>Wm. G. Borneman</i> Secretary. <i>Adolph Sutro</i> President.	

steamer *Sonora*, Captain William F. Lapidge, on March 11 at 6 p.m., 16 days out of Panama, which it had left February 23 at 6:15 p.m.³ Crossing the isthmus via the Panama Rail Road took only about three hours, so the steamer of Vanderbilt's Atlantic and Pacific Mail Steamship Co. from New York to Aspinwall connecting with the *Sonora* had probably arrived early on the 23rd, and left New York February 15 or thereabouts (Kemble, 1990). Cheesman cites a cover letter from the Secretary of the Treasury accompanying delivery of the stamps, dated January 21, 1863.

Imperforate Bonanza

The date those first "2 cases stamps to Cal'a." were shipped is of special interest because of what they included: imperforate and part perforate stamps in a dazzling variety and quantity, a veritable philatelic treasure trove. Elsewhere in the country, the stock of

imperforates and part perforates appears to have been virtually exhausted by mid-1863. In the West, though, their use continued for years; if not always the rule, it was certainly not the exception. In a census of Idaho Territory stamped documents roughly a third dated before 1866 bore imperforates or part perforates, and roughly half the stamps of 50¢ and above were "unfinished" (Mahler, 2001). This last pattern is a general one; stocks of higher-denomination imperforates and part perforates lasted longer. It is not uncommon to see dollar-value imperforates on Western deeds well into the mid-1860s. The pattern admits exceptions: the 2¢ Bank Check blue imperforate appears on bills of exchange of Tallant & Co. of San Francisco from late 1863 right through 1868.

The case of the 25¢ stamps, though, is a special one. For a single usage, the 25¢ tax on stock certificates, a huge array of imperforates and part perforates was consumed in a figurative blaze of glory that was over by late 1863. Nearly all of the many hundreds of surviving Western stock certificates from that period bear an imperforate or part perforate 25¢. With a survival rate probably on the or-

³ I thank Dr. Robert Chandler of the Wells Fargo Bank History Department, San Francisco, for these two items from the *Alta*.

Figure 4. Stock certificate of Fly By Night Gold and Silver Mining Co., Carson City, N.T., May 12, 1863, stamped with 25¢ Certificate part perforate (R44b). Its brutally honest name makes this the quintessential Nevada Territory certificate.

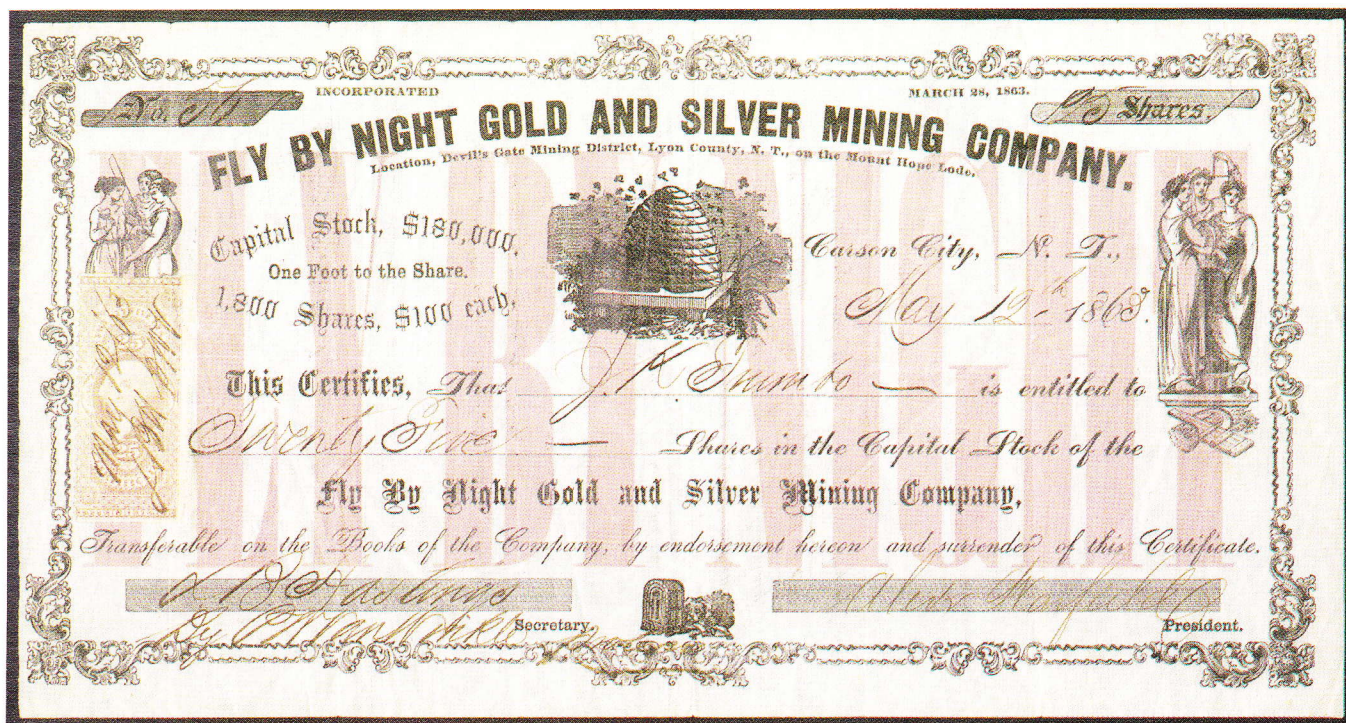
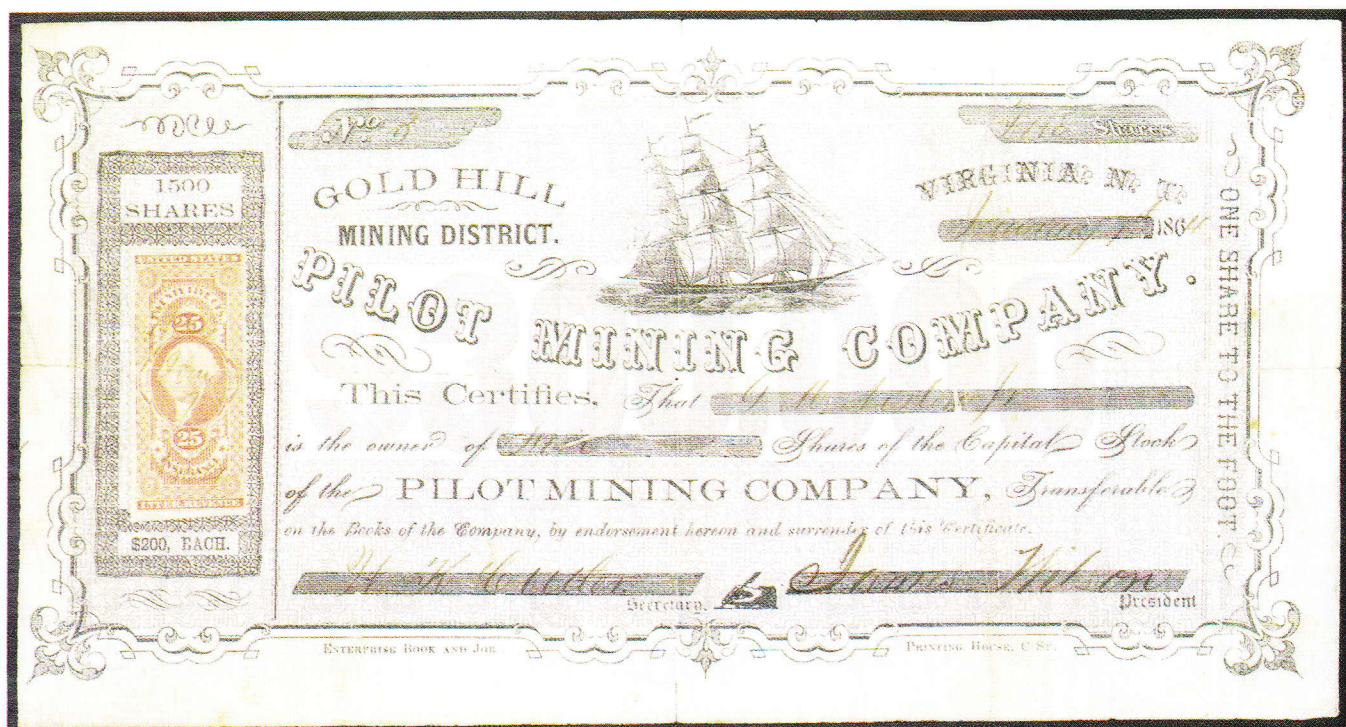




Figure 5. Stock certificate of Sunbeam Gold and Silver Mining Co., Aurora, Mono County, California, April 20, 1863, stamped with 25¢ Entry of Goods imperforate (R45a). A boundary survey subsequently showed Aurora was actually in Nevada.

Figure 6. Stock certificate of Pilot Mining Co., Virginia (City), N.T., January 7, 1864, stamped with 25¢ Insurance part perforate (R46b). Imprint “ENTERPRISE BOOK AND JOB PRINTING OFFICE, C ST.” of the Territorial Enterprise.



der of one in several hundred,⁴ a huge number must have been used. Even more impressive than the size of this array, though, is its variety. Every one of the eight 25¢ titles is represented: Bond, Certificate, Entry of Goods, Insurance, Life Insurance, Power of Attorney, Protest, and Warehouse Receipt! Several can be found both imperforate and part perforate. By contrast, Eastern certificates of the same period show nothing remotely approaching this variety of stamps.

Given the contents of the early stamp

shipment(s) to the far West, the date of the initial shipment is of special interest. If prior to December 25, 1862, when the requirement for matching usage was rescinded, the reasonable conclusion would have been that the government sent this array of stamps to enable matching usage on a wide scale. But Cheesman's ad establishes that the shipment was not initiated until January 21, 1863, and even mentions that by the Act of December 25, 1862, stamps (except for proprietary stamps) could be used indiscriminately to

⁴ For individual companies the rate is probably as high as one in 50 or so. Most surviving certificates have serial number 200 or lower—often much lower. For 39 certificates on hand here with Nevada Territory datelines, serial numbers ranged from #1 to #270, averaging 81. Western mining companies, especially circa 1863, were often highly speculative ventures that found few buyers for their stock. Numbers chosen at random from a consecutive run of one to some maximum will average half that maximum. It follows that the average quantity issued for these 39 stocks, presumably reasonably representative of the entire population, was roughly 160. In nearly every case very small quantities are known for any given certificate, the vast majority being one of a kind; they appear to have survived in the personal effects of scattered individuals, not in company archives. If only one certificate survived for each company, given the small quantities issued one

could safely estimate the overall survival rate to be about one in 160. But certificates of a few companies have survived in some quantity—the Yellow Jacket Silver Mining Co. of Gold Hill, Nevada Territory comes to mind—which raises considerably the average number of surviving certificates per company. It is probably more accurate to estimate this at two per company than one. This puts the average survival rate at about one in 80. This analysis applies, however, only to those companies for which at least one certificate is known. But such companies are in the distinct minority. *Mines of the West, 1863* (McDonald and McDonald, 1996) lists some 2500 Western mining companies mentioned in contemporary sources, chiefly the *Mining & Scientific Press*. Certificates are known to have survived from only about 10% of them. This drops the estimated overall survival rate to about one in 800.

Figure 7. Stock certificate number 1 of Petit Gold and Silver Mining Co., Dayton, N.T., October 17, 1863, stamped with 25¢ Life Insurance imperforate (R47a). Its capitalization of just \$60,000 is the smallest recorded.





Figure 8. Stock certificate of Yellow Jacket Silver Mining Co., Gold Hill, N.T., August 13, 1863, stamped with 25¢ Power of Attorney imperforate (R48a). Relatively few western mining certificates were lithographed rather than typeset.

pay documentary taxes.⁵ It follows that in shipping West so many “unfinished” stamps in such a variety of titles, the government was simply unloading the detritus of a failed experiment.

⁵ The wording here is a bit oblique. The Act itself was more specific: “Sec. 3. And be it further enacted. That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: Provided, That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles.” The provision it rescinded, mandating matching usage, was Sec. 96. of the Act of July 1, 1862: “And be it further enacted, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.”

The 25¢ “Blaze of Glory” Delineated

Table II shows the month-by-month usage of stamps on 249 stock certificates that, like the Monterey Gold and Silver Mining Co. certificate illustrated in the accompanying article, were stamped within Nevada Territory, from the earliest usages in March 1863 until the end of the territorial period on October 31, 1864. Two striking and radically different patterns are evident. Until the latter part of 1863, virtually every 25¢ stamp utilized was imperforate or part perforate. Even the exceptions, two 25¢ Insurance used in August 1863, are not inconsistent with the exclusive use of “early” stamps. The perforated Insurance was the first 25¢ stamp delivered by the printers, on October 21, 1862, in fact the only one delivered before November 7, when the instruction came to fill all orders with unfinished stamps (Toppan et al, p. 23); it is thus entirely plausible that this perforated stamp would be included among the imperforates and part perforates initially shipped West. Figures 3–9, together with that accompanying the preceding article, illustrate the use of all eight 25¢ titles in Nevada during 1863.

Table II

Stamp usage on stock certificates in Nevada Territory March 1863–October 1864

	1863										1864										Total
	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
R43b	1	2					1	2													6
R44a					1	3															4
R44b	1		7	6	11	6	6	2	2	4											45
R45a		4		1		2	1	1													9
R46b		3	1					1	1	1	1										8
R46c						2															2
R47a				3				1													4
R48a	2	2			7	2	2	1		1											17
R48b					1																1
R49a	2		1	1	1	3	4		1												13
R50a		2	1	8	4		1			1											17
R48c								1	3	4	14	26	14	8	3	9	4	3	2	1	92
R42b ⁶				1				3	5	1	1		3	8	2	1					25
R36c ⁷			1			1		1	1				2								6
Total	6	13	11	20	25	19	15	13	13	12	16	26	19	16	5	10	4	3	2	1	249

⁶ R42b plus 5c stamp [R23c (x12), 24b (x2), 25c (x3), 27b (x3), 27c (x5)]

⁷ R36c (x2) plus 5c stamp [R23c (x2), 27b, 27c, unidentified (x2)]

The 25¢ Power of Attorney Becomes Ubiquitous

By 1864 though, a pattern had emerged

that could scarcely have been more different—or less interesting philatelically. Of the 85 recorded certificates with 1864 dates and

Figure 9. Stock certificate of Maumee Gold and Silver Mining Co., Unionville, N.T., July 28, 1863, stamped with 25¢ Warehouse Receipt imperforate (R50a).



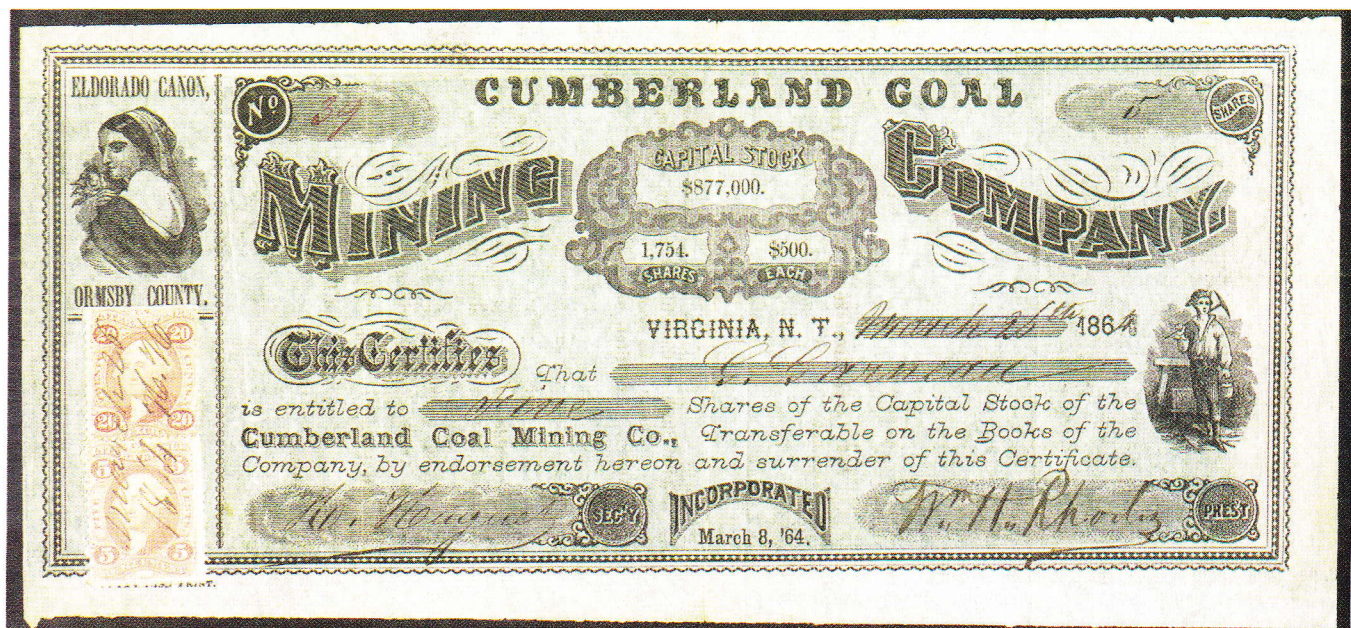


Figure 10. Stock certificate of Eastern Oregon Gold and Silver Mining Co., Austin, N.T., February 29, 1864, stamped with 25¢ Power of Attorney (R48c). Printed in red, blue, and black, with Nevada Territorial seal as vignette.

a 25¢ stamp affixed, every one—with a single exception stamped early in January—bears a perforated Power of Attorney! (Figure 10). A transition between these two patterns occu-

pied the last months of 1863: the first perforated Power of Attorney appears October 21, and the last imperforate or part perforate, on January 7 (Figure 6).

Figure 11. Stock certificate of Cumberland Coal Mining Co., Virginia, N.T., March 26, 1864, stamped with 20¢ Inland Exchange part perforate plus 5¢ Agreement (R42b, 23c). "ENTERPRISE PRINT." The only recorded Nevada Territory coal mining certificate.



The Treasury Department Contingent Fund provides some evidence regarding the second shipment of stamps to the West. On November 7, 1863, payment of \$156.25 was made for transportation of \$50,000 in stamps from New York to San Francisco, in charge of Mr. P. D. Moore, at $\frac{5}{16}$ of one per cent (Mahler, 1993). This is a little over seven months after the corresponding payment of March 31, 1863, covering the first shipment, which as discussed above had left New York about February 15, and arrived in San Francisco March 11. Assuming that the dates of shipment, arrival, and payment stood in the same relation to each other for the second shipment as they had for the first, the second shipment would have reached San Francisco October 18, 1863. This estimate is reassuringly consistent with the observation that the first recorded usage of the 25¢ perforated Power of Attorney in Nevada is October 21, 1863, in Virginia City, by then only a day removed from San Francisco by steamer and stage. It is impossible to escape the conclusion that the second shipment of stamps to the West in the fall of 1863 contained a large stock of the 25¢ perforated Power of Attorney, and no other 25¢ stamps.

In a little over 10% of cases the 25¢ tax

was paid with combinations of smaller-denomination stamps, usually involving the 20¢ Inland Exchange part perforate (Figure 11). Most likely these signify temporary shortages of 25¢ stamps. It seems significant that with a few exceptions, these combinations begin to appear only in late 1863, with a cluster of usages in October and November, coincident with the first usages of the perforated Power of Attorney. Taken together, these observations suggest that stocks of 25¢ stamps from the first shipment began to be depleted about this time, and that the arrival of the second shipment kept these shortages to a minimum. In analyzing the data of Table II, it is instructive to keep in mind that each certificate to survive represents another 500 or so that did not.⁴

While it has not to my knowledge been meticulously tracked, the time course of stamp usage on certificates elsewhere in the West, and notably in San Francisco, where the lion's share of certificates were stamped and sold, appears to mirror that delineated here for Nevada. One finds again all eight 25¢ titles used during 1863, and virtually exclusive use of the 25¢ perforated Power of Attorney during 1864. If anything the 25¢ "blaze" burned even brighter in California: the only

Table III

**25¢ Protest and Warehouse Receipt part perforates
on San Francisco stock certificates**

Stamp	Company	Date	Location of Works	Comments
R49b	Mosquito Quartz MCo	7/16/1863	Calaveras County	#76
R49b	Noonday Copper, G&SMCo	7/18/1863	Clayton MD, Contra Costa Cty.	
R49b	Commerce SMCo	7/24/1863	Reese River MD, N.T.	#34
R49b	Adona G&SMCo	8/3/1863	Great Western Ledge,	#108, to T. S. Benoist Lander Cty., N.T.
R49b	Manalana G&SMCo	8/3/1863	Great Eastern Ledge,	#112, to T. S. Benoist Lander Cty., N.T.
R49b	Carolita G&SMCo	8/3/1863	Leviathan Ledge,	#75, same party? Lander Cty., N.T.
R49b	Boden & Larkin G&SMCo	8/4/1863	Devils Gate MD, N.T.	#73
R49b	Fusi Yama G&SMCo	8/4/1863	Devils Gate MD, N.T.	#30
R49b	Figaro G&SMCo	8/8/1863	Alpine MD, Amador County	#49
R49b	Rich G&SMCo	8/10/1863	Virginia Hill, N.T.	#40
R50b	Lake MCo	6/8/1863	Lake County	#4; signed Horatio Livermore
R50b		???		Transfer power on back bears R49b!
				Others exist.
R50b	Jefferson G&SMCo	6/9/1863	Slate Range MD	#27, to Wm. Fischl
R50b		6/9/1863		#33, same party; six or so reported to exist

recorded examples on document of the rare 25¢ Protest part perforate, and all but two of the 25¢ Warehouse Receipt part perforate (Scott R49b and R50b, cataloged at \$500 and \$400, respectively) are on western mining stock certificates stamped in San Francisco in mid-1863 (Figures 12, 13). Table III lists no fewer than ten different certificates bearing the Protest part perforate, and more certainly exist.

I cannot resist a final aside regarding the hypothetical need for matching Protest stamps in the West. I have seen very few such documents from any part of the West, let alone Nevada Territory in 1863, where the stock certificate of the Monterey Gold and Silver Mining Co. was stamped with a 25¢ Protest imperforate. In other parts of the country stamped protests are seen with some regularity. Why not in the West? One is put in mind of Brewster C. Kenyon's assessment of the rarity of California's blue Insurance stamps of 1857: "at that early date ... fire insurance [was] little thought of, while every Californian carried his life insurance policy in his belt, in the form of his ever-ready revolver." If the same remedy was used in case

of unpaid checks, notes, bills of exchange and such, there would have been no need for notaries and their protests! An over-romanticization to be sure, but *aficionados* of the Old West are entitled to a few.

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Figure 12. Stock certificate of Fusi Yama Gold and Silver Mining Co., San Francisco, August 4, 1863, stamped with 25¢ Protest part perforate (R49b).





Figure 13. Stock certificate of Jefferson Gold and Silver Mining Co., San Francisco, June 9, 1863, stamped with 25c Warehouse Receipt part perforate (R50b). Works in the Slate Range District in eastern Tulare County, later to become Inyo County.

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by Terence Hines, ARA

On a recent trip to London I found a new (to me) saving stamp being sold by Royal Mail. The multicolored stamp has a face value of 5 pounds. It is perforated 14.5 by 14 with one elliptical perforation on each side and an elliptical hole in the upper left.

British post office savings stamp



The rouletted revenue stamps

by Jussi Tuori

[Translated by Carita Parker, edited by Sheldon Tobin and Kauko Aro. This article originally appeared in Tabellarius 5, 2003, in Finnish. This English translation appeared in the November 2005 issue of The Finnish Philatelist and is reprinted here because of the very limited availability of that publication. This is reprinted by permission of the author.]

In the world of collecting there often appears to be an unexplainable trend, which is also seen in collecting revenue stamps. Revenue stamp collecting has apparently gone on for as long as stamp collecting. By the end of the 1800s and early 1900s, studying and collecting revenue stamps became popular, although not in the same manner as that of postage stamps. The earliest famous collector of Finnish revenue stamps was Agathon Fabergé whose great interest apparently was triggered by the close relation of revenue stamps to postage stamps. The technique that was used in the rouletting of revenue stamps was the same as that of postage stamps. Markings by Fabergé are found on numerous stamps and especially on rare strips such as a certain large block that he had reconstructed. To my knowledge Fabergé did not collect documents nor display the revenue stamps in any shows.

The golden age of Finnish revenue stamp collecting was in the 1940s and early 1950s. At that time many a well-known and savvy philatelists such as E.A. Hellman, Th. Grönblom, Jarl Pettersson, Harald Olander, G. v. Möller, Sulo Kinnunen, Jaakko Kemppainen and a younger, but no less important Björn-Eric Saarinen were enthusiastic about revenue stamps. The revenue stamp collectors founded their own club, E.A. Hellman served as its first chairman.

There were three good rev-

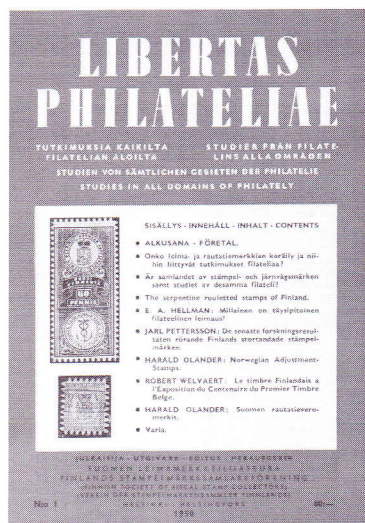
enue collections in the Helsinki Stamp Exhibition of 1948, which also included significant amounts of new research. Nevertheless, the revenue collections fared very poorly in the judging. This offended the revenue stamp collectors who reasoned that the Finnish judges wanted to give the death knell to revenue stamp collecting. The newly founded Philatelic Federation of Finland (Federation) had from certain quarters received a notice questioning whether revenue stamp research should be included in the philatelic arena. At a Federation meeting in the spring of 1949 an overwhelming majority voted unfavorably concerning revenue stamp collecting and also that revenue collections in Finland would no longer be accepted in the Federation sponsored shows, not even outside of the competition.

However, this situation had a positive effect, too, because it spurred revenue stamp collectors into action by founding their own publication aptly named *Libertas Philateliae*. The magazine was of surprising quality with an attractive appearance. The publication would not have been possible without the financial support of the generous and distinguished American collector, formerly of Sweden, Colonel Hans Lagerlöf. The first chief editor was E.A. Hellman, soon followed by Björn-Eric Saarinen. After a year, however, the form and appearance of the magazine had changed to a more modest multi-copied version, and from the beginning of 1954 to the A5-format. The final issue appeared at the end of 1956. The magazine dealt widely with the so-called fringes areas of philately.

The following is what the first magazine editorial had to say about the Federation decision:

"Does the newly founded Philatelic Federation not favor real research work? The instigators of this refusal did, at least, know how close Finland's revenue stamp research is to that of postage stamp research of the corresponding time period. It seems that purely self-interests and selfish authoritative issues were the deciding factors in everything that now has transpired. However,

The first issue
of *Libertas
Philateliae*,
January 1950.



in the future, most certainly, the greatest emphasis will be on various kinds of philatelic research and on its different areas rather than the influence of the size of the checkbook or other distractions. This will surely be witnessed already in the near future."

Interest in revenue stamps died down almost completely in the 1950s due to the steady passing of old collectors from this earthly life and the nearly total absence of the younger generation. To get acquainted with revenue stamps apparently was considerably more difficult than with postage stamps, and made even more so by the scant availability of literature. Actually the only reading was Hellman's rather brief catalog. And the only person really actively involved was Björn-Eric Saarinen.

But time did work its magic on Finnish revenue stamp collecting while elsewhere in the world the interest had continued unabated. Especially in the Anglo-Saxon countries where the collecting of revenue stamps has been popular throughout history of stamp collecting. Pressure to bring the status of revenue stamps up to par with postage stamps grew, and in 1991 FIP decided to establish a revenue stamp class and a commission to oversee this re-emerging branch of philately. Thus, the revenue stamps were allowed as equals to postage stamps even in Finnish exhibitions without the Federation having to change its original decision.

The interest in revenue stamps has re-emerged in Finland thanks to Björn-Eric Saarinen's very good catalog. In the 2002 national show at Jyväskylä there were four revenue stamp exhibits of which two reached gold. The research, too, has resumed and some old persistent myths overturned. The revenue stamps are included in the LAPE 2004 catalog.

However, the nature of the collections has changed as has that of postage stamps. Fifty years ago very little attention was paid to revenue stamp use on various documents, and their relevance was still minor. This can be clearly observed in the E. A. Hellman collection at the Postal Museum. Today one can say that such different usages are decisive. Comparing a revenue collection to a postage stamp collection, one can argue that the documents in a revenue collection are much more diversified and interesting than covers



The scarcest values of the 1865 issues are the Fmk 60 and 80 stamps and of the 1866 issues are the Fmk 150 and 500 stamps. There are five examples of the Fmk 150 stamp known and only three examples of the others.

in a stamp collection. The letter post merely tells the story about mail delivery, but the documents reveal the entire culture of the country and the versatile development of the society.

The primary problem in the collecting of Finnish big-toothed (serpentine) revenue stamps is the scarcity of material because very little is available at auctions or even existing. But there are still opportunities to feel the joy of discovery at flea markets and antique stores. A second problem is the rarity of the high value main types. Both the 1865 Fmk 60 and 80 stamps and the 1866 Fmk 150 and 500 stamps are so uncommon that only three to five copies of each are known. No comparable degree of rarity is known among postage stamps. Even of the Zeppelin error, nearly all of the 500 copies apparently exist. On the postage stamp side the only equally rare item is the 1850 black 20 kopek postal stationary.

Stamp taxes as revenue source

Governments have for centuries financed their activities, in addition to collecting the usual taxes and customs duties by charging



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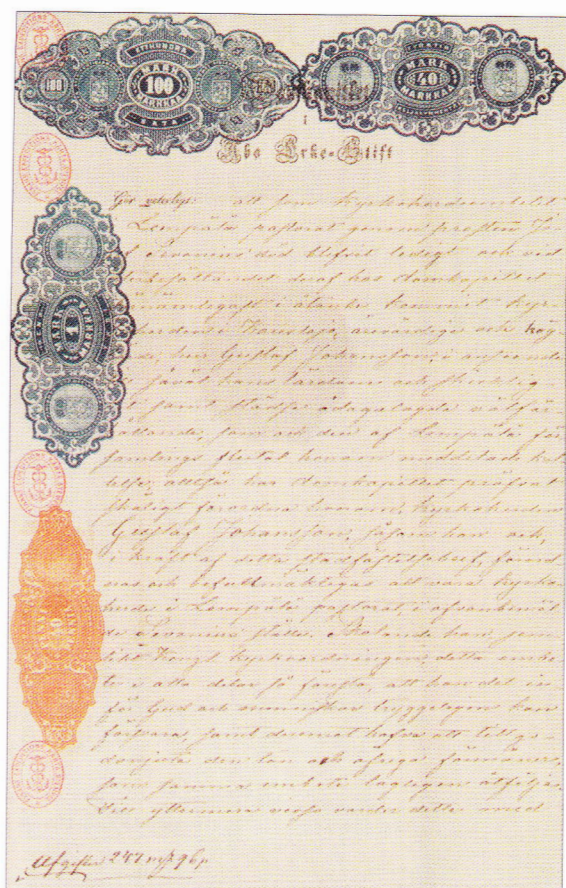


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The appointment paper by which the longtime archbishop and politician Gustaf Johansson was named to his first pastoral post in Lempäälä on December 23, 1868, at the age of 24.



for services or an adding an excise tax on financial transactions such as real estate sales or the purchase of luxury items. The more widespread use of actual revenue taxes occurred in the 1600s.

The income structure of the state differed considerably in the 1800s from that of the present day. The main sources of income were the customs duties, taxes on land and manufacturing, stamp duties and taxable income from personal wealth. It is interesting to note here when dealing with this subject matter that 3% of the Grand Duchy of Finland's income from taxes and 6.5% from indirect taxation in the 1860s originated from stamp duty.

When it comes to imposing taxes, the imagination of government officials has always been very keen. Thus in those days, stamp duty was collected on all kinds of items. Evidently, the largest number of different types of surviving documents originated in matters handled at courts of justice. All documents presented at the courts had to be stamped whether it was a question of pieces of evidence, powers of attorney, peti-

tions or title registrations. Likewise, petitions to the governor, emperor or any other governing authority had to be stamped, as did all legal financial matters as well as deeds of purchase concerning real estate that often involved a court announcement, promissory notes, last wills and testaments, bankruptcy auctions, stock dividends, and so forth. Upon obtaining his position, an office holder had to pay considerable stamp duty, and regardless whether his career had been successful or not, also, upon retirement. In order to enter into matrimony a stamp duty had to be paid on the banns. Also for a ship to enter or depart port a so-called permission for passage had to be obtained for which a stamp duty was charged. Gambling has always had a sinful connotation, and so a tax was levied on playing cards beginning in the 1700s, and in Finland in 1842. The list goes on and on. The reason for the revenue stamps and the stamped papers was to indicate that the required payments had been fulfilled.

Origins of stamped papers and revenue stamps

Just as with stamps where postage stamps are differentiated from postal stationery, actual revenue stamps are differentiated from stamped paper. The stamped papers are official papers that have been furnished with a stamp imprint of specific values. They could have imprints of special types.

The governing body of the Venice waterways issued the world's first stamped papers in 1608. In 1604 a special tax had been enacted for each letter addressed to a government official. However, in order to reinforce this law, letters had to be written on paper with the amount already printed in advance or for the letter to be sent inside such a paper cover. The world's first entires, the so-called Mulready stationeries in England, were not issued until 232 years later.

In Sweden stamped papers were first used in 1660 and in Finland a year later. Finland naturally used papers like those in Sweden. The oldest known stamped paper used in Finland originates from 1664 and concerns a real estate border dispute in Espoo, near Helsinki. Some stamped papers from the period of Sweden's rule over Finland are encountered, and not very uncommon especially from the latter half of this era. When Finland was annexed to Russia in 1809, the move to Russian currency was

swift. As early as 1810, in order to speed up things, the old Swedish era marked papers were changed into kopek values by drawing lines over the 'skilling' currency and then replacing them with an embossed kopek denomination. That same year, the first real issue appeared and then various issues followed as needed until 1860, when Finland placed into circulation its own currency. Although it took as much as five years until the new currency—the Fmk (Finnish Markka)—was adopted for stamps due to governmental difficulties and fluctuations in the price of silver.

The first issues of the Fmk stamped papers from 1865 and 1866 are the most splendid pieces of artwork that I have seen in philately. But from a collecting and exhibit standpoint the large size of some stamped papers is challenging because it becomes necessary to use a page with the height of two regular pages.

The Charta Sigillata Office was in charge of collecting the stamp duty beginning in 1810, but in 1894 the name was changed to Finland's Stamp Office (Leimakonttori). It also was in charge of both stamped papers and from 1865, the manufacture of revenue stamps. Although the stamped papers were issued in 30 different denominations and if need be could be ordered in various combinations the sole use of these proved tedious and difficult.

In 1856 the first Finnish postage stamps had been issued, but the first Russian imperial postage stamps were not issued until a year later. Based on the positive experiences with the postage stamps, it was decided to issue at the same time the Fmk value stamped papers and the first Finnish revenue stamps. The first postage stamps with in the Finnish currency appeared in 1866, but the revenue stamps were issued a year earlier in March 1865.

Before continuing with a more detailed description of the first two Finnish revenue stamp issues, it is worth mentioning an interesting point concerning the politics of language. The first issue of 1865 was entirely in one language, Finnish. Finland has neither before nor since had



The latest known 1865 use August 26, 1895.

any other single language stamp issue, not even among the postage or revenue stamps. How this happened is unknown. In any case, the imperial response was swift; a little more than a month after issuance on April 18, 1865, His Imperial Majesty graciously decreed 'that we have seen it appropriate to decree that the printed 'Stempel' stamps should, besides the number and the Finnish words, include also words in Swedish. However, the presently existing charta papers and charta stamps that according to aforementioned paragraph have only the Finnish words "may be accepted, and should be sold."

The latest known 1866 usage, October 4, 1895.





The Agathon Fabergé reconstruction of a 2 Fmk block consisting of a strip of 5 stamps and a strip of 6 stamps.

So they were careful with extra expenses. The person behind the language politics apparently was J.W. Snellman because due to Snellman's efforts the coins were also only in Finnish. A new revenue stamp issue appeared at the beginning of 1866. The decree makes a reference to validity and it may be said that the revenue stamps were valid practically forever because they were akin to money and may have been saved for a long time. Consequently, the latest use of the 1865 issue is dated August 26, 1895, 30 years later. The latest known use of the 1866 issue is also from the above same year, dated October 4, 1895. Their long usage is indicative of the low rate of inflation. But the stamps did lose their validity with Finland's independence, and thereafter most likely found only in the possession of collectors.

The printing of the revenue stamps

The initial revenue stamps were ordered from Suomalaisen Kirjallisuuden Seuran Kirjapaino (the printing office of the Finnish [language] Literature Society) and with a related lithographer, F. Polen & Co., founded

in 1858. It printed and gummed the stamps during 1865–67. The printing office went bankrupt in 1867 after which the technical director Ferdinand Tilgmann, bought the printing office and machinery, started his own firm and continued the printing of revenue stamps. The gummed sheets were delivered to the Charta Sigillata Office which then did the perforating and control marking.

The printed sheet size and the other printing arrangements have up to now been left to speculation, but only in 2002 did Jukka Mäkinen from Oulu present a sensible theory. One of the basic problems has been that no vertical pair among the revenue stamps has been found. The largest continuous multiple is a strip of seven and a combined strip of eight that consists of a strip of six joined with a pair.

The greatest and apparently erroneous understanding came about at a Finnish revenue stamp collectors' club meeting on April 4, 1948, where the printing arrangements were discussed. Messrs. Grönblom and Hellman presented two 5 Fmk stamps that



Examples of color variations.

had an extremely rare irregular rouletting of I x I x IV x I. (See the following section "The rouletting.") When these were fitted together the lower sides joined perfectly; and as the idea of a tête-bêche position had been suggested earlier, this supposedly provided the needed proof. The sheet size was most likely thought to be 10 x 2, which seemed to support the notion that the control marking would have been easier to perform. But not even one inverted control mark has either been encountered. But the aforementioned understanding about the printing has been very persistent showing up in Saarinen's catalog of 1998.

The new study starts with the premise that in printing the revenue stamps the same type of postal stamp paper was used, which was suitable for security printing of both revenue as well as postage stamps. It was available in so-called median-sheets size 440 x 560 mm and it was obvious, also, that the paper was used as effectively as possible. Furthermore, since rows of more than eight have not been seen, the most logical arrangement is that two printing sheets—each having $8 \times 6 = 48$ stamps—were printed on the median sheet. This theory is supported by a document from 1865 signed by Tilgmann in which he states that each sheet had 48 revenue stamps. Also, the known printing quantities further supports this particular sheet size. One additional proof is that I found a stamp with step rouletting and the adjoining stamp is without any doubt in the same upright position.

Obviously, Agathon Fabergé did not believe in the tête-bêche theory. Pictured is a configuration from 1865 that Faberge put together of the 2 Fmk stamps. Fabergé had un-

used rows of 5 and 6 that he made into a block of 11. In knowing Fabergé's expertise, this reconstruction has to be correct.

The absence of vertical pairs is due to the manner of rouletting which will be described later. The old notion that the 1860 postage stamp issue last 10 kopek emission was printed in the FLS printing office is also overturned. And since the printing consisted of 4,800 copies, they were revenue stamps and not postage stamps as Harry Walli had indicated in 1952.

The actual printing was by lithography. Many printing details are still unknown. Whether the original master die was drafted in stone or on paper is not known. It is not either known how many printing stones or clichés were made. But the variance in the picture image size (that is, in the height as much as 60–65 mm even in the same value) is indicative of several printing stones. Likewise is the cliché breakage in the penni denominational stamps proof of the same.

The thickness of the paper used varies greatly, too, from very thin to nearly cardboard quality. The general impression has been that thin paper was used in the early years and the thicker paper later on. The long period of use is naturally an impediment in determining the timing. Also, the paper



Irregular rouletting: II x IV x I x IV, I x Hn x I x I, III x I x II x I and IV x IV x III x IV.

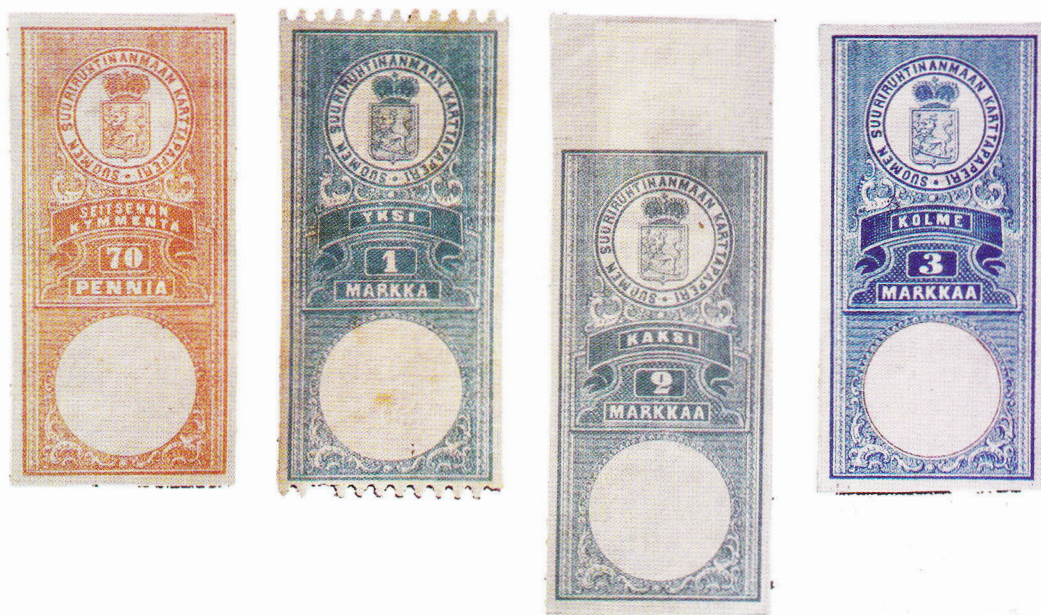


Tiered and curved perforations and a pre-print paper fold.

color varies to some extent. Usually it is white, but yellowish or grayish paper is also seen. Furthermore, the effect of the gum and light hampers color determination.

There are great variances in the revenue stamp colors. The penni values were brown and the Fmk denominations blue. In the penni denominations the more uncommon color is the salmon pink and in the Fmk values the violet-blue. Only a few of these are known among some of the values. In general the colors vary in the penni denominations from a near yellow to a dark chocolate and in the Fmk values from a bright blue to a grayish-blue thru green and ultramarine. A big research job lies ahead with the sorting out and with the time period clarification. There

Proofs of the 1865 issue.



are many other aspects that need further studies.

The rouletting

It was natural, that the method of separation used with postage stamps was chosen for the revenue stamps. The tools used were perforating disks, partly similar to those used for postage stamps. One new disk (disk IV or D) was manufactured for revenue stamps, which created perforations in the shape of a spade. The dense disk V made for private stamps has never been seen to be used on the revenue stamps, but the disk IV was sometimes loaned to the postage stamp department and thus the sought after rarities of the postage stamps were created.

The most uncommon disk used was disk III, which is especially rare on the type 1865. On stamps this was not used until 1867. There are only three stamps known from the 10 Fmk values that have the III x I perforation. The existence of these indicates that the disk III was ready as early as 1865; or a type 1865 sheet or sheets left at the bottom of the stack had not been perforated until 1867.

Apparently the perforation was done initially horizontally with the aid of a ruler, which made the horizontal perforation nearly always straight. The strips were rouletted probably all at one time and separated for the control marking. After that the stamps were vertically perforated and delivered for sale apparently in rows.

Due to this procedure the stamps with mixed perforation are very common, even more so than those rouletted with only one disk. And there is also so-called irregular rouletting, that is stamps that have a different perforation on only one side or the stamp has three different perforations. All of these are uncommon. Of the type 1865 only one irregular rouletting is known,

and in the type 1866 less than 40. These are in various denominations and nearly all different.

When the rouletting was done vertically, apparently without a ruler and the row beneath moved effortlessly, many variations occurred. A sloping perforation is sometimes distinct and step perforations exist, too. All this provides variety for a collection. Much work has been done in the research of the various perforation differences, but much still remains. The problem is partly that some of the material has been scattered among different collections but regardless, a relatively good end result may still be obtainable. After the publication of the Saarinen catalog, new variations have been found and surely more will follow.

The control insignia imprints

The revenue stamp received its final validation only after a hand-stamped red control mark, the so-called KS mark. A total of four different types existed of which the first two were used in the stamp types dealt with here. The differences are quite easily apparent. It seems that the KS1 was somewhat more common than the KS2 and in some values, the KS2 is entirely absent.

There are some extremely rare proofs of the 1865 issue totally lacking the control mark. The 70 penni, and the Fmk 1, 2, 3, 4 and 25 values have been seen. All of the others are imperforate except for two of the 1 Fmk stamps that have the horizontal rouletting II. Only a few copies are known of some and only one of the most. The control mark quality is generally very good, being straight, distinct, and located nearly in the center of the stamp.

In the Hellman collection at the Post Museum there is only one fully rouletted 40 penni stamp without the control mark, whereas, in other collections such have not been encountered. Control



Left, the earliest known handstamp; center, the uncommon "KASSERAD" handstamp; right, the unique "Annulleras" handstamp.

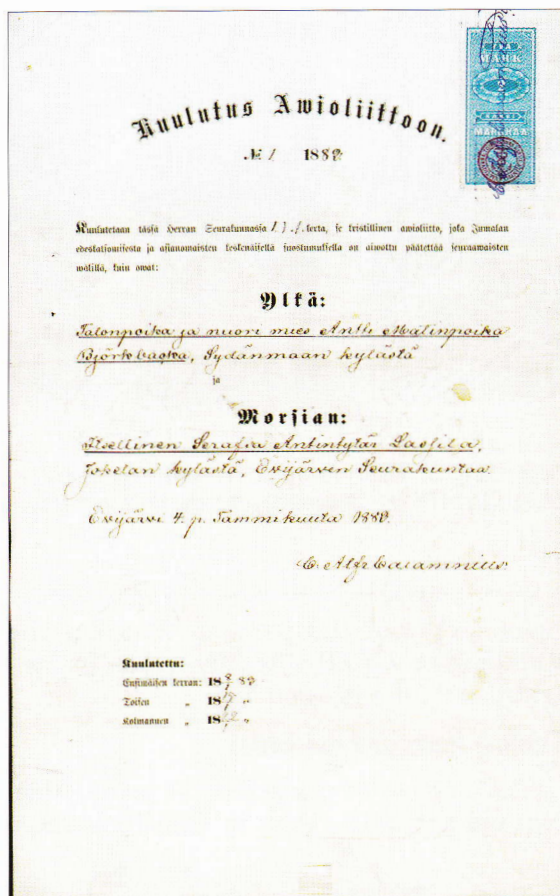
mark varieties may be found in most collections, but still the persons that did the stamping at the KS office deserve to be congratulated for a job well done.

Printing flaws and specialties

The long period of use and the many printings did naturally result in numerous print-

See the section "The cancellations" for an explanation of these markings.





A marriage announcement dated January 4, 1882, in Eräjärvi.

ing flaws and variations. The printing errors may be permanent or temporary, e.g., caused by some particle on the printing stone. The many varieties are evidence of several printing stones. Extremely few of these exceptions are seen in the first issue. Due to the small number of printings, the printing stones did not become damaged nor were many stones required. Several very well known varieties are seen almost without exception in the penni denominations in the second issue because the printing quantities were much larger than in the Fmk values.

One of the most famous varieties is the so-called broken cliché. It consists of an extra line askew above both the Swedish, and Finnish texts. It appears in all penni values except the 80 penni denomination. They all originate near the end of the period of use so it seems obvious that this characteristic was on the last printing stones.

Fat and regular thin numbers appear on the 20, 40 and 50 penni stamps. Fat num-

bers, especially on the 40 penni, are uncommon. The 20 penni open number "2" is another well known variety. A scratch in the shape of a half circle has also been seen on this particular stamp denomination. The clichés may have become quite worn, thus the upper roundel on the letter "Å" on the 80 penni stamp was already worn off early on. The question could be asked whether here, too, different printing stones were used, although the 80 penni was a value somewhat less used.

The cancellations

When the use of the big-toothed revenue stamps came into use in 1865, it was decreed that the revenue stamps had to be canceled in ink referring to the document to which they belonged. The stamps were large and thus could accommodate a good deal of writing. But this procedure was extremely work intensive and so in 1874 the oval-shaped bilingual Swedish/Finnish "MAK-ULERADT / MITÄTÖN" cancellation marks appeared. Some of these cancels showed the complete date, others only the year. The locality is absent on the marks except in the very rare Swedish/Finnish "MAKULERADT / OULUSSA/MITÄTÖN" stamp used in Oulu and Kuopio, of which only three of each are known.

Due to the late implementation of the cancellation handstamps, they are rare on the first issue. The latest use of this issue is dated August 1895, 30 years after the date of issue. Furthermore, the single row (both in Swedish) "KASSERADT" (Rejected) and "Annuleras" (Annulled) marks are quite rare. Of the latter only one copy is known.

On the 1866 stamps there are several different types of cancellation stamps such as small, large and double ring ovals. Some of them are late usages from the 1890s.

Various authorities used their own marks such as the Helsinki municipal finance department very low oval (in Swedish) "MAKULERADT/HELSINGFORS DRÄTSELKAMMARE." The Turku prison authorities used two different bilingual marks in Finnish and Swedish respectively, "RANGAISTUSVANKILA TURUSSA/STRAFFÄNGELSET I ÅBO" (Penal institution in Turku/Åbo) and "KURITUSHUONE TURUSSA/TUKTHUSET I ÅBO" (The Penitentiary in Turku/Åbo).

Still more private in nature and extremely rare are the sailors' home marks, at least, those used in Mariehamn (Åland) and Rauma as well as one mark of unknown origin depicting a bear head. Furthermore, pastors and priests might have rationalized their work as seen in the pictured C. Alfr. Calamnius mark on an announcement notice, and at the present, the only known copy.

As I have stated previously about the many aspects of the revenue stamps, there is likewise much research still to be done with the cancellations. Unused stamps exist, too, but they are rare. These are more easily found among the penni values but unfortunately for someone even a 100 Fmk stamp has also been found unused. Some of the seemingly unused stamps could be washed-off marked stamps from documents. Further examination of these stamps is required. However, the Fabergé large block indicates

that even rows of unused stamps have survived. In addition to that I have a 30 penni strip of five. The unused Fmk denominations are, according to Saarinen, generally very rare.

The multiples

Only strips of the big-toothed revenue stamps are known and all longer than a pair are rare. This, of course, is due to the method of rouletting and also because usually the revenue stamps were fastened vertically to the left side of the document. For most of the denominations not even a pair is to be found. There are some strips of three, but beginning with strips of four all are very rare. The longest unbroken group is a strip of seven.

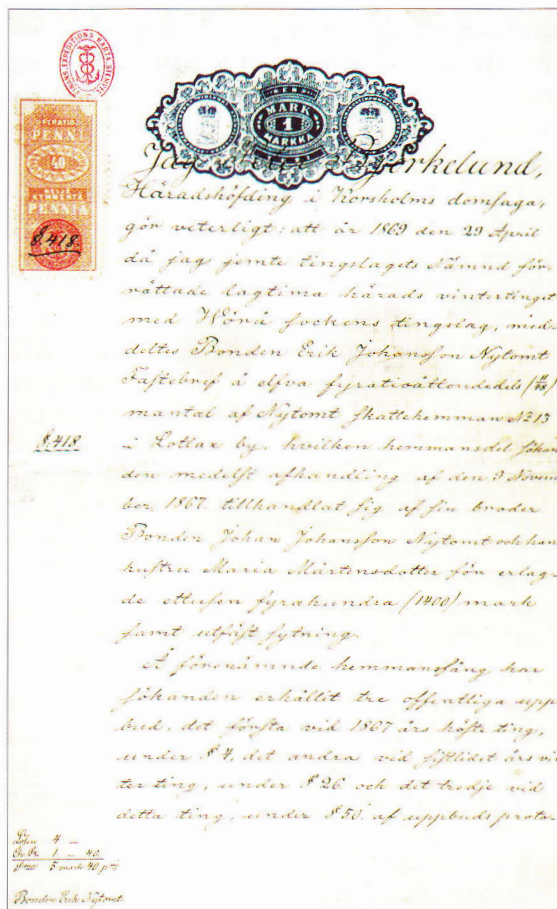
Documents—the essence of a collection

Various documents are an essential part of a revenue stamp collection, the same as cov-

The appointment paper for platoon junior officer post on April 16, 1882.



A proof of purchase certificate (title document) from the Korsholm judicial district dated April 29, 1869.





A letter from Bordeau dated January 1, 1875, that was used as evidence in court on June 2, 1875.

ers are in a postage stamp collection. A document helps to reveal the many-faceted bygone cultural periods. Through documents one gets a wider perspective of life 140 years ago than one does from postal items in a postage stamp collection. The revenue stamp documents were generally always kept by the payer of the stamp duty, which means that not many are found in archives. A number of various kinds of letters have in the past been seized from the archives and church registry offices. This is not the case with documents, which often are found in the bottom of a desk drawer. An estate inventory of a deceased, a legal confirmation of possession and a deed of purchase have always been important documents of any family and therefore carefully kept. These are also the most common of documents that can be found to this day as are those issued in connection with court of justice proceedings such as power of attorney, reports and other paper evidence.

In conclusion and in order to present some idea of the variety, I have introduced five different documents here. The first are the banns from Evijärvi on January 4, 1882, in which Antti Matinpöika Björkbacka has been registered to join in Christian matrimony to Serafia Antintytär Lassila. When studying the revenue stamp decree of May 20, 1878, and paragraph 5 thereof it becomes evident that the banns were priced entirely according



An 1867 stock certificate.

to the groom's social standing. The pricing alone of these statements took up more than two pages of the ordinance. The most expensive charge for the banns—200 Fmk—had to be paid by a second class civil servant, and the lowest on the list—10 Fmk—by a fourteenth class civil servant. An announcement made by an archbishop cost 120 Fmk and the same by a sexton only 5 Fmk, which sum was also charged to an elementary school teacher. Society in those days classified all of its citizens and each person apparently knew his/her status on the social ladder. Thus, Antti Matinpoika as the son of a peasant farmer paid 2 Fmk when as a tenant farmer he would have paid only 1 Fmk. The aforementioned document is made interesting, too, by the unique cancellation used, mentioned earlier.

The second document is an appointment paper in which the junior commissioned officer Kaarlo Ekberg had on April 16, 1882, been named to the Kuopio sharpshooter bat-

talion platoon officer post. Ekberg had, according to the appointment paper come to the attention of battalion commander, Colonel Gahmberg, because of Ekberg's diligence, skill, and good behavior. According to the revenue stamp ordinance, 4% of an annual salary had to be paid in stamp duty when appointed to an office. However, the tax paid while holding the previous position was subtracted when determining the tax for the new post. Thus, junior officer Ekberg paid 9,60 Fmk in stamp duty, which amounts to an annual salary increase of as much as 240 Fmk. An interesting philatelic feature is the rare rouletting III x I on the 5 Fmk stamp of which less than three are known.

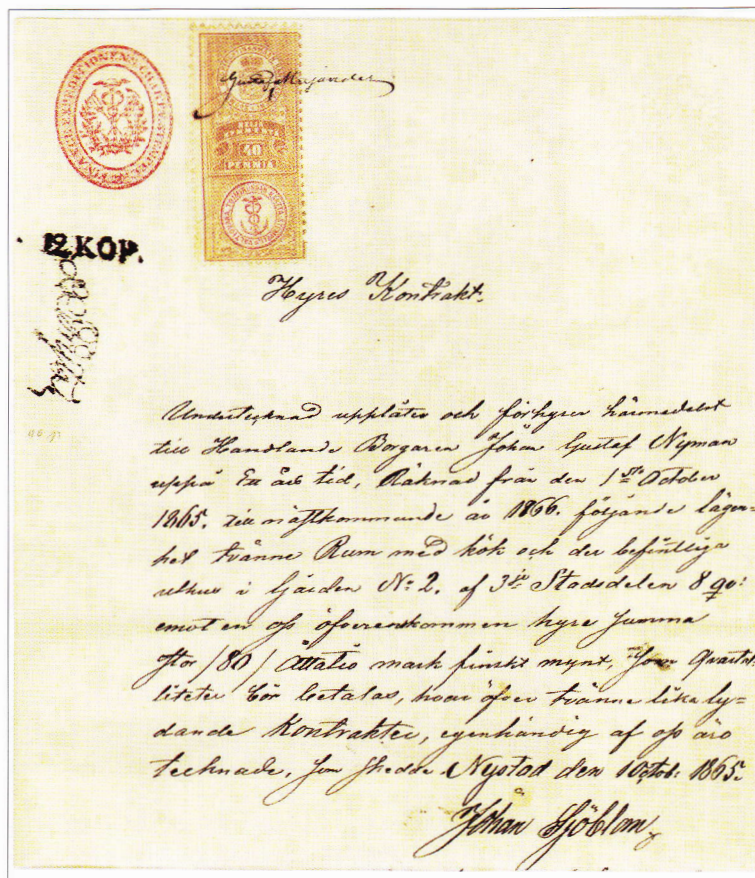
The third document is an April 29, 1869, legalization of purchase from the Korsholm judicial district. The peasant farmer Erik Johansson had purchased from his brother Johan Johansson a lot the size of 11/48 manttaalia (which is equal to a tax assessment unit for land), and paid 1,400 Fmk for it. The stamp duty for the transaction was 1.40 Fmk and with that Erik Johansson was the new legal owner of the property. An interesting detail is that the certificate was written on 1 Fmk stamped paper to which a 40 penni revenue stamp was attached. The stamp also has rouletting II x I, and a very rare fold for a revenue stamp.

In the fourth document I have combined postage and fiscal philately. The French wine merchant Ed. Hall & Co sent a letter on January 13, 1875, to the Helsinki merchant Arvid Brofeldt rejecting Brofeldt's return of liqueurs the Frenchman had sold to him. These had been in Brofeldt's possession for a long time, and the quality was fine. The letter had been franked with a pair of French blue 25 c., the standard foreign rate. Evidently Brofeldt did not believe Hall's argument and the letter was used as evidence in court on June 2, 1875, where it was franked with a 30 penni revenue stamp. How the story ended is, at least to me, regrettably unclear.

The last of the documents is as beautiful as can be. It is a 1867 Torneå Ångsågs Aktie-Bolag (the Torneå steam saw mill) stock certificate. The shareholder was the well-known Oulu businessman J.W. Snellman.

Newly found documents

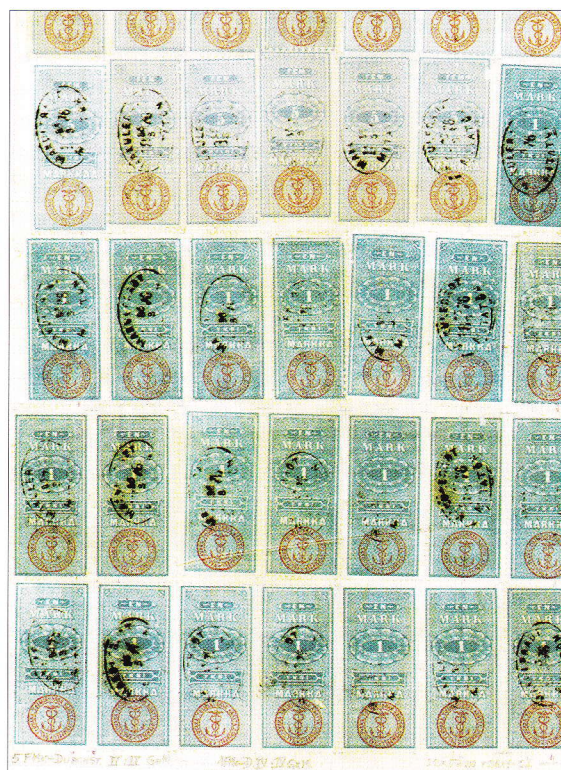
After writing this article I have found sev-



An 1865 lease document with kopek and penni mixed franking.

eral highly interesting documents. I would like to present two of them here. The first one is a mixed franking of an 1845 12 kopek stamped paper and aa 1865 40 penni revenue stamp. The document is a lease contract for an amount of 80 Fmk a year. The correct tax was 80 penni. The rate of kopek was close to 0.35 penni, so the contract is about two penni overrated. The interesting point is that Saarinen says in his catalog that the inspection reports indicate the existence of 1845 stamped paper also in 1865. However, no examples have been recorded. I found a decree dated November 11, 1864, which states that these stamped papers were valid up to the end of year 1865. The document is dated October 1, 1865. So this is the only known usage of 1845 stamped paper in 1865 and also the only known mixed franking.

The other one is a page from the accounting book of a sawmill in January–May 1875 (illustrated in two segments). The sawmill obviously went bankrupt. This page was franked on the back of the page with 22 cop-



A page (shown in two segments) from the accounting book of a bankrupt sawmill. The tax of 136 Fmk was paid with 22 5 Fmk stamps and 26 1 Fmk stamps.

ies of 5 mk stamps and 26 copies of 1 Fmk stamps in six rows of eight stamps. The amount is 136 Fmk. There is one strip of seven of the 1 Fmk stamp, which is the largest known strip of this issue. Also there are two strips of four. This is the largest known franking in numbers of the stamps. The document previously belonged to Agathon Fabergé.

Additional readings

E.A. Hellman. *Finland's Revenue Stamps*. The 1944 special printing that appeared in the SP magazine.
Th. Grönblom and Jarl Pettersson. (In Ger-

man) *Durchstich-Tabellen für die Finnischen Stempelmarken*. Helsinki 1950, the Tilgmann printing office.

Jarl Pettersson. *Finland's Revenue Stamps, The 1866 Emission*. Bound duplicate (20 specimens), 1948.

B-E Saarinen. *Finland's and Åland's Revenue Stamps and Revenue Papers*. Special catalog 1998. Jay Smith & Associates, ISBN 0-9656592-08.

Jukka Mäkinen. Articles in the *Filatelisti*. Issues 7/02, 8/02, 9/02 and 3/03.

Libertas Philateliae. A magazine issued 1950–1956.

Norwegian revenue catalog to be published

A completely revised and greatly expanded reference work for Norwegian revenue stamps is currently being written, and is tentatively scheduled for release in late 2006. Currently the sections on Fee Stamps (Sportel), Adjustment Fee Stamps (Juster), and Documentary Stamps (Stempel) are all

nearing completion. These sections alone will cover over 350 pages of material. It is expected that the total catalog will exceed 650 pages covering a wide variety of revenue issues.

Plans include publishing the new book in both a hard copy format (color and black and

white versions) as well as making the book available in CD format. This will allow readers to search for specific stamps from their own computer. The catalog will be richly illustrated with high quality color scans of nearly every issue. Also included are many color variations, error stamps, and additional illustrations of some of the very rare items.

Kristian Wang is writing this work. This project began in June 2004 and has already uncovered a number of previously unrecorded revenue issues. Assistance is re-

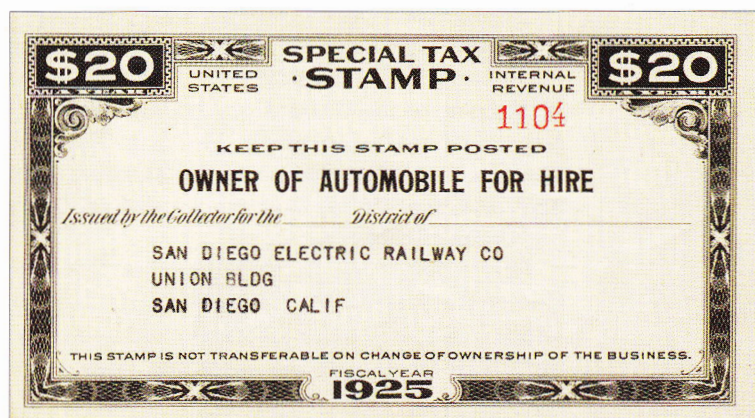
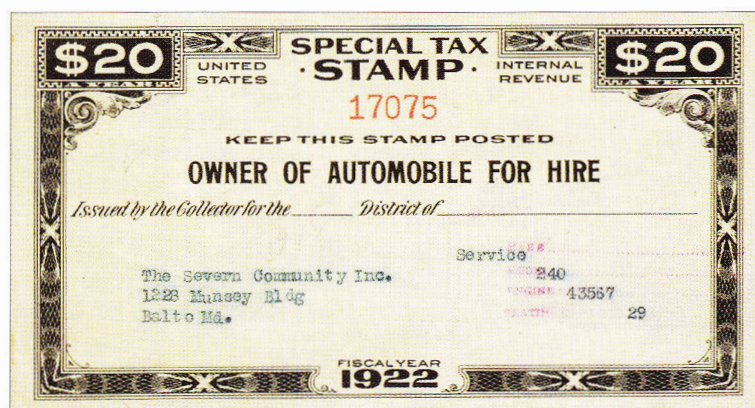
quested from collectors to help provide illustrations of Turnover Tax Stamps, Almanac Stamps, and Radio Parts and Equipment Stamps and others. There are several hundred different issues in each category and many are very unusual to find. Submissions can be made to Mr. Wang at <bjornwang@msn.com> or can be mailed to Kristian Wang, CompHealth, GSD, 4021 S 700E, Suite 300, Salt Lake city, UT 84107, USA. Information can be accepted in Norwegian or English.

Two more Owner of Automobile for Hire STSs

by Alan Hicks, ARA

Here is my contribution to the search for Owner of Automobile for Hire special tax stamps. In their article "Owner of Automobile for Hire" (*The American Revenuer* March-April 2005:32-34) Edward Miles and Scott Troutman stated that they had not seen the \$10 stamps for 1920, 1922 and 1926 and the \$20 stamps for 1922 and 1925. In the next issue (page 65) George McNamara showed a copy of a \$10 1922 stamp.

The two illustrated here are the 1922 and 1925 \$20 stamps. That gets the list down to the \$10 stamps for 1920 and 1926; does any have either or both of these to illustrate.



Five arrested for counterfeiting tax stamps

The *American Chronicle* has reported on their website that on October 19, 2005, Los Angeles County Sheriffs deputies arrested three Los Angeles County residents and two Orange County residents for selling counterfeit cigarette stamps and counterfeit cigarettes.

According to the story, on October 24 John

Chiang, Chair of the California State Board of Equalization (BOE), announced the arrests. Officers are reported to have seized approximately 18,000 cartons of gray market and counterfeit cigarettes containing about 3.6 million cigarettes. Along with the cigarettes they seized 103,000 counterfeit California cigarette stamps and over 200,000

counterfeit cigarette stamps of the states of Arizona, Nevada and Texas.

The California cigarette tax stamps alone represent over \$89,000 in excise tax revenue that would have been lost. Following a redesign of the tax stamp in early 2005, BOE agents were able to use high-tech devices to scan the stamps and determine they were counterfeit. While the stamp's image was

copied, embedded security features were not compromised.

The Los Angeles County Sheriffs Department, Arizona Department of Revenue, Phoenix Police Department, and California BOE conducted a joint investigation of the trafficking ring that led them to search six locations throughout Los Angeles and Orange Counties.

Slovenia cigarette stamp



by Scott Troutman, ARA

I am always amazed at the odd places I find revenue stamps—in this case picking up a discarded cigarette box along the highway here in central Pennsylvania. The cigarettes were “Petra” brand, apparently made for the Slovenia market by Phillip Morris. On it was the damaged gray lilac and gray stamp for 54,00 Sk. The stamp is imperforate and about 20 x 43mm. It has the words “SLOVENSIA / REPUBLIC” running down the two sides and an imprint of “KARISCO, a.s.” at the

bottom.

While the cigarette box has a recycle symbol and put in trash can indicia on it, there is no Surgeon General's warning. Only a panel giving the amount of nicotine per cigarette.

I think the bigger question is how this got to Altoona, Pennsylvania, and is someone smuggling these into the country, avoiding the U.S. and \$1.50 Pennsylvania taxes?

I have not heard of any people in the neighborhood vacationing there, and I have not seen any Slovenian tourists going by here.

Canadian Revenue Newsletter—December 2005

Editor Christopher Ryan continues his outpouring of information in the December 2005 issue of the *Canadian Revenue Newsletter*. In “Newfoundland's Missing Tobacco Stamps” he asks where are the stamps, both pre- and post-1904, that were used on large packages of tobacco.

His other work in this issue is “Licence Codes for Canadian Cigar Manufacturers: 1883–1962.” These codes were used by manufacturers to cancel tax stamps. They were

compiled from several official sources depending on the period of usage.

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).

State Revenue News—4th quarter 2005

The fourth quarter 2005 issue of *State Revenue News* focuses on the issues of California. Scott Troutman looks at “California Documentary Laws: 1861–1866” and illustrates some of the stamps including one used on document. Several other short articles look at California's new cigarette stamp, liquor stamps and commercial fishing stamps.

A wide variety of short articles fill the balance of this issue's 30 pages covering a wide

variety of stamp types from many different states.

The *State Revenue News* is published quarterly by the State Revenue Society for its members. A subscription is included with membership. For information about the society and membership contact the SRS secretary Kent Gray at PSC 94 Box 2529, APO AE 09824 or Scott Troutman at Box 421, Duncansville, PA 16635-0421.

Two cases of mistaken identity?

By John Semeniuk, ARA

The two Cinderella labels discussed below appear to be victims of mistaken identity. Either that or they hold dual citizenship.

The first label pictured is vertical in format. It measures 58 x 41 mm in size and is imperforate. The basic colors are red, white (paper) and blue—good old American colors—with a touch of gray (printed somewhat off-register in the example pictured).

When I purchased this item many years ago it was marketed as an American issue from WW I promoting the sale of War Savings Stamps (“W.S.S.”). I accepted this attribution without question. There was, after all, nothing about the label per se to cause any doubt. True, the touch of gray did strike me at the time as being somewhat incongruous with the other colors, but it was really nothing to lose any sleep over.

As recently as a few years ago one dealer included this label in a photo montage of American cinderellas being offered for sale. My acceptance of the American pedigree of the label was further reinforced by its inclusion in Mark Warda’s *Political Campaign Stamps*, where it is listed and illustrated on page 155 as number WW-8 under the rubric of “War Bonds and Loans.”

Taking all of the above into consideration, it came as quite a surprise to me to find the very same label illustrated in Volume 3 of Edward Zaluski’s *Canadian Revenues* as a Canadian issue from WW I promoting the sale of Canadian War Savings Stamps.

A similar situation holds true for the second item pictured here. This label measures 26 x 31 mm in size and is perforated 12½. It was acquired as an American anti-Hitler issue. It is listed as an American issue (WW-1101) in *Political Campaign Stamps* (Warda, 1998:171).

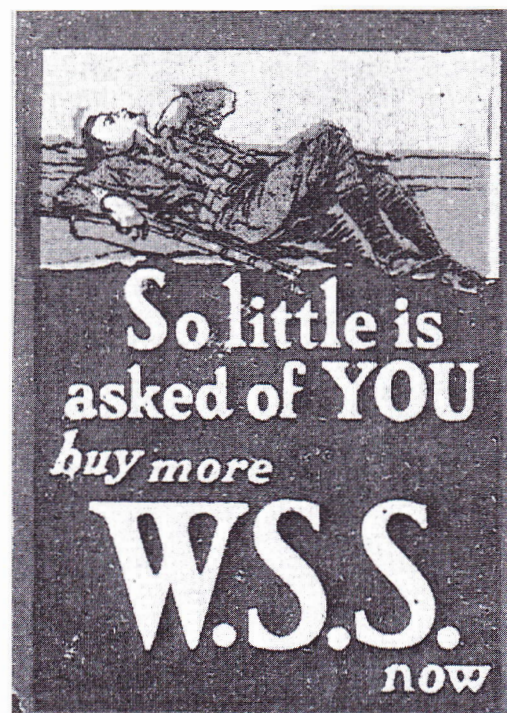
The only trouble is that it too was apparently issued by our neighbor to the north. In fact, it is featured as a Canadian patriotic label on page 20 of Bill Hornadge’s No. 8 (1994) “Cinderella Stamps” pricelist, where it is described as an issue of the “War Servicemen’s Kinsmen Club” of Canada.

Notwithstanding the erroneous reference in the pricelist to “War Servicemen’s (the actual designation on the label reads “War Services . . .”), the attribution provided seems to be based on certain unspecified though apparently credible information.

All things considered, unless there is definite evidence to the contrary, it appears that both of the above labels do in fact belong properly to Canadian provenance.

References

- Warda, Mark. 1998. *Political Campaign Stamps*. Iola, WI: Krause Publications.
- Zaluski, Edward. 1990. *Canadian Revenue. Volume Three: Federal War & Excise, Customs, Consular Fee, Postal Currency, And War Savings Stamps*. Ontario, Canada: Right Road Printing Limited.



The American Revenue Association

President's Letter

Our 2006 ARA Convention is just around the corner. It will be held in conjunction with the ASDA Postage Stamp Mega Event in New York City on March 16, 17, 18 and 19. Location is the Madison Square Garden Expo Center.

We need volunteers to help man the ARA booth at the show. If you are willing and able, please let me know ASAP.

The ARA general membership meeting will be held on Saturday at 10:00 a.m. If you have any comments or ideas on how the ARA is being run or what it should be doing, this is the time and place to let them be heard. I look forward to seeing you there.

We have two presentations scheduled. Alan Hicks will be speaking about United States Civil War Licenses at 12:00 noon on Saturday. He recently wrote a wonderful

book on the subject. Ron Leshner has been doing research and writing on Distilled Spirits Bottle Stamps and will speak on this subject at 2:00 p.m. on Saturday. Both will be interesting and you should plan to attend.

The ARA dinner is Friday evening, March 17, at Marchi's Restaurant, 251 East 31st St. (At Second Ave.). Time is 7:00 p.m. There is a cash bar. Marchi's is a family restaurant founded more than 75 years ago. There is no menu and they do not have a sign on the door. Dinner details were noted in the last issue of TAR. Cost is \$55 per person. Spouses and guests are welcome. Advance reservations are necessary, please send your check to Eric Jackson, P.O. Box 728, Leesport, PA 19533.

I look forward to seeing you there.

Eric Jackson

U. S. Sales Circuit Notes

The sales circuit is an excellent venue for disposing of your unwanted material. If you haven't used the circuits, you're missing out. Why not join others who have successfully used the circuits to sell their duplicate revenues? I will see to it that your material circulates amongst thirty or so fellow members who expressly desire to see it.

I have sent a complimentary sales book to each member. The number of sales books currently on hand is relatively small, so now is a great time to finally get around to doing what you have long resolved to do: sit down and mount your excess revenues in your sales book. Need more books? Additional books are only fifty cents each. Specify which format you prefer: 1, 4, 6, 9 or 12 spaces per page. An 8 1/2 x 11 inch book for oversized material is also available at the same price.

Over 300 ARA members receive circuits. Are you on this list? If not, fill out and send in the request form on the inside mailer cover. I will make sure that you get on the next circuit formed.

If you have already requested circuits, but haven't received one in a while, this may be due to one of three things. Firstly, there may

be insufficient material in your collecting interest category to form a circuit. (Solution: send me more material!) Secondly, you asked me to hold off sending you circuits for one of various reasons, and you forgot to let me know that you want to receive them again. Or thirdly, you may have been suspended for a rules violation.

Let me explain this third reason. There have been a few members who habitually retained circuits longer than the seven days allotted, and who failed to pay the requisite late fees. I have had to suspend them from the circuits, in fairness to the large majority who keep the circuits moving. If in doubt as to your status, drop me a line (my mailing and e-mail addresses are listed on the masthead page) and I will be happy to verify your standing. While you are at it, let me know if your collecting interests have changed since you first requested circuits, so I can update your category want list accordingly.

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

Here are a few more pointers. Some members individually list the stamps purchased from each sales book. This is more than I need. The report sheet calls only for the total number selected from each book. Mail in your report sheet with the circuit books if you are the last on the circuit; there is no need to mail it separately. Always check your addition. You might be surprised at the number of times I have to either refund an overpayment or request additional funds due to ar-

ithmetical errors.

Remember that postage and insurance fees went up in January. The insurance fee for \$100 of insurance, the amount required on our circuits, went up ten cents, and is now \$2.30. (Your fellow collectors would appreciate commemorative postage on all mailings).

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

Paul Weidhaas

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

DUNKEN, TERRY 6907. Box 18798, Sugar Land TX 77496-8798. Caribbean-US/Danish, US-Embossed Revenue Stamped Paper.

FRITZ, RUSSEL ALAN 6911. 8707-236th St SW, Edmonds WA 98026-8921.

KIDDLE, FRANCIS 6908. Punch Tree House, Reading Rd North, Fleet, Hants GU51 4HS United Kingdom. Proposed by: DavidWenzelman 4184. Africa-British, Australia-State British Commonwealth, Peru, US-Cinderellas.

PETERS, CLIFTON 6910. 504 Middle Fork Rd, Onalaska WA 98570. Proposed by: Martin Richardson 1507. US-1,2,3 Issues, US-Beer, US-Documentary, US-Future Delivery, US-Playing Cards, US-Proprietary, US-Savings, US-Telegraphs, US-Wines.

SCOTT, HARRY J 6909. 2500 Palo Duro Blvd, Ft Myers FL 33917. Proposed by: Eric Jackson 1563.

Application for reinstatement

MARGARET A HOWARD 951. 1500 HELD DR, # 30, MODESTO CA 95355.

Deceased

4724 DIXON, WARDE H

Reisigned

5409 ANDERSON, DAVID

4777 FOWBLE, DON E

1218 GAUDIO, JOHN J

5665 GLOVER, DR SAMUEL I

5007 JACQUES, BERNERD

6851 JAMES, JOSEPH E

1247 KIENER, BERT

5014 KLEKOTTA, JOSEPH

2012 LEE, ROBERT A

2007 MALINOW, ERNEST

3716 PETERSON, EDWARD A (AL)

3735 SCHUKRAFT, BARNEY

4325 ZELLERS, BILL

Address changes

BAILEY, HAROLD 6820. 1541 Grant St, North Bend OR 97459-1917.

BROWN, CHRISTOPHER J 6843. 90 Sea St Apt 216, Weymouth MA 02191-1451.

BUCKMAN, JAMES F 5681. 29605 Double Eagle Cr, Fair Oaks Ranch TX 78015.

DUMAS, DR ELEE C 1783. 31917 Turkey Hill Dr, Wesley Chapel FL 33543.

DUNN, VON 5053. 306 W Spring St, Weatherford TX 76086.

EPTER, JACK 6882. 352 Beach 45 St, Far Rockaway NY 11691.

GARSICK, JOSEPH 2479. 27 Meadowbrook Ln, Freehold NJ 07728.

HANSEN, RICH 1939. 1608 Plowman Dr, Monument CO 80132.

HOWARD, MARGARET A 951. 1500 Held Dr, # 30, Modesto CA 95355.

KNAPP, JOHN J 6828. 1362 Deverly Dr, Lakeland FL 33801.

LURIE, JEROME 3346. 141 Algiers Way, Pacueco CA 94553.

MCMMASTER, LEN 3916. HC-71, Box 86A, Capon Bridge WV 26711.

MOMBERGER, PHILIP 5518. The Touraine, Apt 506, 1520 Spruce St, Philadelphia PA 19102.

NGUYEN, QUOC H 5497. PO Box 6508, Gardnerville NV 89460-460.

BOLSON, GEORGE T JR, 4620. 2317 Avonlea Way, Gainesville GA 30504.

Secretary's Report/5

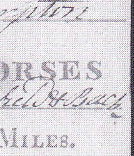
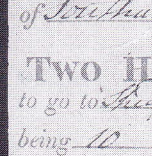
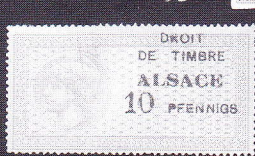
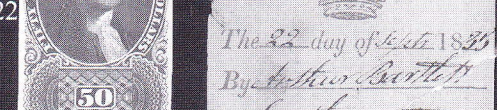
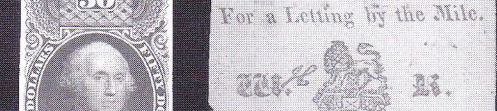
FRONTIER TAX RECEIPT.

No. *807* \$ *90*

Received of *J. M. Patton* April *15* 1871.

94/100 Dollars in full for Frontier Tax for the year 1870.

J. M. McKee
Sheriff of Fannin County, Tanza.



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

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

All stamps are in used condition unless noted as mint.

1	Frontier Tax Receipt, Fannin County, Texas. 1871. VF	68	R118a booklet pane of twelve, mint, F-VF	21.00	146	R141P4 VF	18.00
2	Revenue Act of 1932. Gov't Tax Charge notice for tax on 106 checks at 2 cents each. 1932. VF	69	Narcotic Tax RJA48a F-VF creases and thins PH	750.00	147	R143P4 VF	38.00
3	First Issue Revenue R15c T15 double transfer, F-VF short perf, mounted on mat illustrating the doubling	70	RJA72c partial black SPECIMEN overprint, mint, VF	--	148	R144P4 VF	38.00
4	R19a VF APS certificate PHOTO	71	Consular Service Fee RK11 F-VF PHOTO	110.00	149	R146P4 VF	40.00
5	R22c F. B. CLOCK, DRUGGIST and CHEMIST, Boston black h/s, F pulled perf PHOTO	72	RK25 F-VF PHOTO	95.00	150	R147P4 VF	70.00
6	R24c tied by blue h/s to a certificate of deposit. San Antonio National Bank, Texas. 1837. VF	73	RK32 F PHOTO	95.00	151	R148P4 VF	55.00
7	R27c ten stamps mounted on mats illustrating various double transfers, F-VF few small faults	74	Embossed Revenue Stamped Paper RM215 clear strike on an 1800 promissory note, F-VF	200.00	152	R149P4 VF	55.00
8	R32a black oval h/s, VF PHOTO	75	Revenue Stamped Paper RN-B10 New York, N.Y. Central National Bank, Porter & Higby check. Used, 1866. VF	22.50	153	R150P4 VF	150.00
9	R33a VF crease PHOTO	76	RN-C19a New York, N.Y. William Topping & Co. receipt. 1870. VF	35.00	154	Proprietary Stamps Proofs RB1P4 VF	12.00
10	R41a horizontal pair, F-VF PHOTO	77	RN-C21b Virginia, Nevada. Agency of the Bank of California, Gould & Curry Silver Mining Co., check. 1872. VF	65.00	155	RB1P5 VF	12.00
11	R49b F short perf PHOTO	78	RN-P5 Buffalo, N.Y. Western Insurance Co. certificate of insurance. 1868. F corner faults	40.00	156	RB2P4 VF	12.00
12	R54b vertical pair, F-VF irregular bottom margin PH	79	Private Die Match RO10a ms. cancel, F-VF PH	100.00	157	RB3P4 VF	12.00
13	R61b F-VF thin spot PHOTO	80	RO66u F PHOTO	300.00	158	RB4P4 VF	12.00
14	R67c block of four, F	81	RO154a F small thin	125.00	159	RB5P4 VF	12.00
15	R85a SON Lockwood & Co. red h/s, three huge margins, just clear at top, F-VF small thin PHOTO	82	Private Die Medicine Stamps RS48d F thin PH	100.00	160	RB6P4 VF	12.00
16	R88a partial imprint at bottom, F light crease PH	83	RS57d F-VF crease	85.00	161	RB7P4 VF	12.00
17	R98a horizontal pair, VF PHOTO	84	RS73d F small faults PHOTO	150.00	162	First Issue Revenue Stamps Trial Color Proofs R3TC black, india on card, VF plate on india	125.00
18	R100c VF PHOTO	85	B. A. Fahnestock's Vermifuge package label, mint, VF	--	163	R3TC5 blue on bond, perforated & gummed, VF disturbed gum	125.00
19	R101a VF faint crease at top PHOTO	86	RS112a F large thins PHOTO	400.00	164	R7TC4 ultramarine, VF	65.00
20	Second Issue Revenue Stamps R113 F-VF PHOTO	87	RS128d F light stain PHOTO	200.00	165	R24TC3 carmine, VF	110.00
21	R119 light embossed and blue h/s cancels, F-VF PH	88	RS129c VF tiny stain and hole PHOTO	140.00	166	R51TC3 black, VF	155.00
22	R122 blue h/s and minor cut cancels, F PHOTO	89	RS142d F short perf	50.00	167	R70TC3 carmine, VF	130.00
23	Third Issue Revenue Stamps R150a cut cancel, F-VF PHOTO	90	RS148c double transfer, F-VF thin & crease PH	110.00	168	R74TC3 carmine, F	120.00
24	Documentary Stamps R177 cut cancel, F-VF	91	RS159b F crease and thin PHOTO	275.00	169	R82TC4 carmine, F-VF	85.00
25	R181 used, VF crease PHOTO	92	RS174b F-VF toning at right side	110.00	170	R88TC3 carmine, F-VF small thin	85.00
26	R192a mint, F-VF APS certificate	93	RS191a F repaired at right end PHOTO	500.00	171	Second Issue Revenue Stamps Trial Color Proofs R104TC5 pale blue & black, VF	60.00
27	R244 perfin cancel, used on Scandinavian-American Line Embarkation Coupon. New York. 1924. Small tears at bottom, F-VF	94	Snuff TE42 VF thin	25.00	172	Proprietary Stamps Trial Color Proofs RB1TC5 orange & ultramarine on granite bond, VF light crease	60.00
28	R410 perfin, F-VF	95	TE212a mint, VF	12.50	173	RB3TC5 blue & black on white wove, gummed, block of four, VF	240.00
29	R510 used, F-VF	96	TE213C mint, VF crease	16.00	174	Telegraph Stamps 9T1 unused, VF short perf	40.00
30	R647 used, VF tiny internal tear PHOTO	97	Hydromet Labels 1913 prefix A, mint, VF crease	--	175	10T1 mint, VF PHOTO	200.00
31	R723 staple holes, perfin and cut cancels, F-VF PH	98	1929 prefix C, mint, VF	--	176	10T5 mint, F-VF corner crease PHOTO	150.00
32	Proprietary Stamps RB1da blue H.T. h/s, F thin, soiled at right PHOTO	99	Customs Cigarettes TAC4a F-VF crease PHOTO	17.50	177	15T35 mint, VF	27.50
33	RB16b used, VF rough perfs	100	Food Order Z66 mint, F-VF	4.50	178	15T50 unused, VF	30.00
34	RB16c used, F PHOTO	101	Revenue Stamped Paper Essays 232 blue on card, VF	--	179	15T02 mint, VF	40.00
35	RB17c used, F-VF PHOTO	102	First Issue Revenue Stamps Proofs R1P4 VF	65.00	180	15T02 booklet pane of four, mint, F-VF	175.00
36	RB19b used, F thin PHOTO	103	R5P4 VF	33.00	181	15T023 mint, VF	30.00
37	RB21 on Bronx Chemical Co. Broncho Homeopathic Remedies box containing full bottle, VF	104	R8P3 india on card, VF	82.00	182	15T027 unused, VF PHOTO	275.00
38	RB23 on Shenyao-Caffein Co. Phenyl O-Caffein box with pills, VF	105	R9P4 VF	28.00	183	Newspaper Stamp Forgeries PR2 10c green, bottom left corner margins, F-VF	--
39	RB45 double impression, mint, nat s/e, F APS cert	106	R13P4 VF	28.00	184	PR2 10c green on toned paper, VF short perf	--
40	Wines And Cordials RE19 used, M D C (Mission Dry Corp.) precancel, F	107	R16P4 VF	38.00	185	PR2 10c olive green, F small faults	--
41	RE142 mint, F-VF APS certificate PHOTO	108	R17P4 VF PHOTO	100.00	186	PR2 10c blue, black cancel, VF	--
42	RE162 used, VF crease PHOTO	109	R18P3 F-VF	60.00	187	PR3 25c orange red on thin, hard paper, VF	--
43	Beer Tax REA3 (3B) VF small faults PHOTO	110	R23P4 VF	33.00	188	PR3 25c orange red on wove paper, top left corner margins, VF	--
44	REA5 (5D) cut to shape, F small faults	111	R27P4 VF	28.00	189	PR5 5c blue, VF	--
45	REA15 (15B) F creases, small faults and repair PH	112	R30P4 VF	33.00	190	PR5 5c blue, red FACSIMILE overprint, F small thin	--
46	REA22b (23C) F-VF creases	113	R39P4 F-VF PHOTO	325.00	191	PR6 10c olive green, red FACSIMILE overprint, F-VF small thin	--
47	REA31 (32) F thin and crease	114	R41P4 VF PHOTO	100.00	192	PR10/23 12 different values, each with blue or black FACSIMILE overprint, F-VF thins	--
48	REA32 (33) VF small sealed tear	115	R42P4 VF	33.00	193	PR16/32 14 different values, each with black FACSIMILE overprint, F-VF thins	--
49	REA37f (38F) F creases	116	R60P4 F-VF	38.00	194	PR11/23 6 different values, each with black or red FACSIMILE overprint, VF one with thins	--
50	REA38b (39A) F sealed tear, light crease	117	R77P4 F-VF	100.00	195	Test Booklets TDB32 dummy booklet with one pane of blank stamps, mint, VF	--
51	REA38d (39D) F crease	118	R79P4 VF PHOTO	100.00	196	GREAT BRITAIN Mayor's Court green trial color proof, block of four, mounted on page from a presentation book, VF	--
52	REA39b (40A) F-VF light crease, small stains PH	119	R85P4 VF	65.00	197	Medicine Duty four different, VF small faults	--
53	REA39c (40ac) plate #, F creases, small stain	120	R86P4 F-VF	65.00	198	Horse Duty unlisted type, For a Letting by the Mile, Two Horses, 1835, used, F small faults PHOTO	--
54	REA41 (42B) F small faults	121	R94P4 VF	55.00	199	Impressed Duty 7182 on Letters of Administration with seal at bottom. Ponnypool, Monmouth Co. 1879. VF	--
55	REA43e (44E) F sm thin & creases, stains on back	122	R97P4 F-VF PHOTO	180.00	200	Impressed Duty-State Lottery 10834 on Lottery ticket. 1804. F	--
56	REA46 (52A) F creases	123	R98P4 VF	100.00	201	BASUTOLAND Revenue 76 used, VF	£10.00
57	REA106 (123) F tears in perfin cancel	124	R100P4 F-VF	160.00	202	BERMUDA Customs Inspected American Bank Note Co. perfin specimen, green, booklet pane of five, VF	--
58	REA154 (192A) Penn. 1/4 bbl. stamp VF light toning	125	R101P4 VF PHOTO	230.00	203	American Bank Note Co. perfin specimen, blue, booklet pane of five, VF	--
59	REA162 (190B) Penn. 1/8 bbl. stamp, F-VF creases	126	Second Issue Revenue Stamps Proofs R105P4 VF	15.00	204	CAPE OF GOOD HOPE Revenue 13 mint, VF	£20.00
60	REA182 (208a) VF small faults	127	R109P4 VF	15.00	205	KENYA Airport Departure Tax 2a used, VF	£3.50
61	Playing Cards Stamps RF14 magenta surcharge, VF APS certificate PHOTO	128	R111P3 VF	15.00	206	ALSACE-LORRAINE Droit De Timbre 172 unused, F-VF small faults PHOTO	40.00
62	RF18 carmine surcharge, F-VF crease	129	R111P4 VF	15.00	207	CHAD Timbre Fiscal 6 Specimen overprint, mint, VF	--
63	Silver Tax Stamps ms. provisional on R260, cut cancel, F PHOTO	130	R112P4 VF	15.00	208	7 Specimen overprint, mint, VF	--
64	RG49 mint, F-VF PHOTO	131	R115P4 VF	15.00	209	Fort Lamy 115 Specimen overprint, mint, VF	--
65	RG121 tied on a Memorandum of Transfer of an Interest in Silver Bullion. 1957. VF	132	R120P4 VF	22.00	210	COLOMBIA Avisos 1 sheet of eight includes two tete-beche pairs, mint, VF	--
66	RG128 reinforced cut cancel, VF crease PHOTO	133	R121P4 VF	60.00	211	CONGO Timbre Fiscal 14 used, VF	2.50
67	Tax Exempt Potatoes RI14a booklet pane of twelve, mint, F-VF	134	R122P4 VF	38.00	212	Quittances 1 used, VF	2.50
		135	R126P4 VF	100.00	213	2 used, VF	2.50
		136	R130P3 F-VF	150.00	214	3 used, VF	2.50
		137	R130P4 F-VF	110.00	215	5 used, VF	4.00
		138	R131P4 VF	140.00	216	Brazzaville Municipal 8 used, VF staple holes PH	10.00
		139	Third Issue Revenue Stamps Proofs R134P4 VF	15.00	217	CZECHOSLOVAKIA Sparkling Wine Tax 1 unused, VF torn & rejoined, small thin	£25.00
		140	R135P4 VF	15.00	218	FRANCE Revenue Air Union flight ticket, Paris to London. 1929. Picture of plane on back. F-VF stamps are faulty	--
		141	R136P3 VF	20.00	219	FRENCH WEST AFRICA Timbre Fiscal 137 used, F-VF perf faults	2.00
		142	R136P4 VF	15.00	220	145 used, VF	7.50
		143	R137P4 VF	15.00	221	149 used, VF PHOTO	12.50
		144	R138P4 VF	15.00	222	156 used, VF PHOTO	7.50
		145	R139P4 VF	15.00	223	170 used, VF	3.00
					224	171 used, VF corner stain	3.00
					225	GUINEA Taxe Fixe 1 used, F	2.00
					226	JAPAN Prefecture Revenues 15 different, mint, VF	--
					227	NETHERLANDS INDIES Revenue Documentary and Wage Tax stamps on front & back of document, F one stamp faulty	--
					228	URUGUAY accumulation of about 110 revenues, little duplication, used, F-VF few small faults	--
					229	VATICAN CITY Marca Administrativa 100 Lire red, used, F-VF PHOTO	--

Member's Ads

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omnitelcom.com>.

Send me 50 Japanese Occupation revenues, any territory, and receive 250 Indonesian revenues in exchange by Registered mail. Duplicates up to 10 x each welcome. A. Soesantio, ARA 4219, Box 15, Lasem 59271, Central-Java, Indonesia. PS: what else have you in excess, offer me. *1826*

Wanted: Washington, D.C. liquor, alcohol, wine or champagne, and tax exempt stamps. Will trade my U.S. taxpaid for your D.C. material. Call 925-682-3-2- or write Jerry Lurie, 141 Algiers Way, Pacuenco, CA 94553. *1827*

Gabonese Revenue Issues—I would greatly appreciate hearing from anyone who has information on the revenue issues of Gabon, beyond what is listed in the Duston catalog. Modern issues (post-1980) are of particular interest. Also seeking mint/used copies of earlier issues - what do you have available? E-mail: <moodymd@state.gov> Post: Mark Moody, 2270 Libreville Pl, Dulles, VA 20189-2270. *1828*

Wanted: better fish & game stamps mint/on-license. Send scans/price or email <Cotton@Novia.net> for wantlist. Ira Cotton, 9939 Broadmoor Road, Omaha, NE 68114. *1829*

M&M Multiples Wanted. Match, medicine, per-

fumery and playing card pairs, strips or blocks needed for study, any condition. Prompt payment for any I need. Please send a photocopy or scan with your price, or request my offer. Paul Weidhaas, 12101 Alembic Road, Leonardville KS 66449. Email: <paulweidhaas@kansas.net>. *1830*

Wanted: US Custom Baggage Inspection Stamps all types. Send details to: David Semsrott, 2615 Briar Valley Ct., Saint Louis, MO 63122. E-Mail: <STLcollector@sbcglobal.net> *1831*

Free copy of *Private Die Proprietary Medicine Stamps* (78 pages, 1991) describing the history of the drug products and firms using these U.S. revenues (Scott RS1-RS277). Send \$2.50 to cover the cost of envelope and postage to the author George Griffenhagen, 2501 Drexel Street, Vienna, VA 22180. *1832*

It's A Wrap! U.S. Revenue Stamps Used on Playing Cards, 1862-1883. \$40 postage paid for a color book in the U.S. For more information or shipping prices to other countries visit, <<http://swanassoc.com/itsawrap>>. Available from the author, Kristin Patterson, 851 Ironwood Dr., San Jose, CA 95125-2815 USA. *1833*

Canadian Revenue Newsletter—September 2005

The September 2005 issue of the *Canadian Revenue Newsletter* is numbered 50. This numbering was restarted by Fritz Angst in 1993 when he became editor succeeding Bill Rockett and revived the publication. Current editor Chris Ryan took over publication with issue number 8 in September 1995. So, congratulations to the Canadian Revenue Study Group of BNAPS for 50 issues and to editor Chris Ryan for ten years as editor.

This is a well edited, well illustrated newsletter covering a wide variety of Canadian revenue stamps and stamped documents. Again Chris Ryan carries the entire load of articles. The major article, and occupying the majority of the issue, is Part 6 of "Canada's Stamp Taxation of Tobacco Products: 1864-1974." Other articles from Chris's pen include "The Return of Tobacco Excise Stamps," "Embossed Excise Stamp Facsimile

Error," "Airport Departure Fee Tickets Discontinued" and "Identification Numbers for Foreign Tobacco Manufacturers."

Regarding the return of Tobacco Excise stamps, Canada will reintroduce excise stamps with a target date of November 2006. These stamps will replace duty-paid labels provided by tobacco manufacturers since anyone can produce a label that satisfies the present regulations. You can read more at <www.cra-arc.gc.ca/E/pub/em/edn7/edn7-e.html>.

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).

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WORLD-WIDE REVENUES

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APS

Show off your society affiliation with an

ARA Lapel Pin



First available at PACIFIC '97 these 3/4 inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

The American Revenue Association

Rockford, Iowa 50468-0056 USA

Booth 1925.

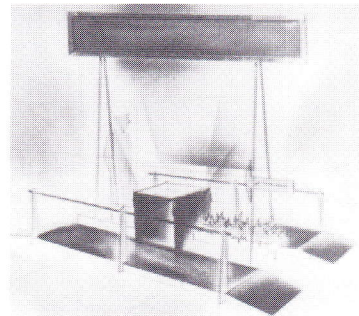
That's our location at the jumbo WASHINGTON 2006 this spring. You've never seen a show like it!



America's 10th decennial international philatelic exhibition will take place on May 27-June 3, 2006, at the Washington, D.C. Convention Center. For more information, visit www.washington-2006.org

Vignettes from America's ten decades of international stamp shows

At right: the artist's design for the fancy pavilion where the Rarest Stamp in the World was shown at CIPEX in 1947. (The 1-cent 1856 magenta from British Guiana.)



America's gigantic international stamp exhibitions are virtually too spectacular to describe. More than 150,000 people attend them when they're held once every ten years. The first one was in 1913 in New York, the last one (Pacific '97) was held in 1997 in San Francisco. No serious collector can afford to miss one of these. They're utterly wonderful!

At the show you'll see our spectacular stock of U.S. and Canada revenue stamps. See us there or visit our colorful Internet website to view our huge stock...any item of which can be purchased while you're online. Our stock includes:

Scott listed revenues, embossed & stamped paper, beer stamps, taxpaid revenues, possessions revenues, proofs & essays, and philatelic literature and much more. E-mail, write, call or visit our site to get our latest jumbo price list or, better yet, send your want list for custom approvals tailored to your needs.

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