

# The American Revenuer

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This check bears a copy of R153 and a copy of R154.  
See where R153 was used.  
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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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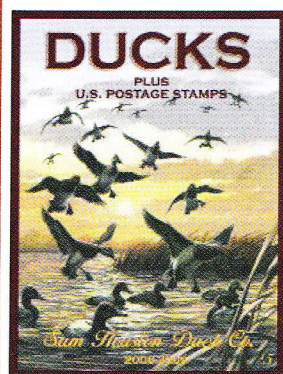


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## The Check Collector—July-September 2008

It would appear that almost every article in the July-September 2008 issue of *The Check Collector* features stamped checks. The first installment of the exhibit *Nevada Revenue-Stamped Checks, Drafts and Certificates of Deposit—1862 to 1902* by David McHugh makes its debut. Part five of Charles Kemp's "FAC Primer" shows several more facsimile stamp imprints on checks.

Other articles look at instruments from the Bishop Hill (Illinois) Colony, a faked RN-C5, the Eagle and Phenix Manufacturing Company, the Quincy Min-

ing Company and part six of a listing of Pennsylvania banks.

*The Check Collector* is published quarterly by the American Society of Check Collectors, Inc. For information about the society and membership, contact the Secretary, Lyman Hensley, 473 East Elm, Sycamore IL 60178-1934 or by email at [slrno2@netzero.com](mailto:slrno2@netzero.com). Information can also be obtained from the society's web page <http://asccinfo.com>.

## Duck Tracks—Fall 2008

The Fall 2008 (October on the page headers) includes a "My favorite state duck of 2007" ballot with all of the stamps illustrated in color on a two-page spread. In fact, quite a bit of color is used in this issue showing off these attractive and colorful revenue stamps.

National Duck Stamp collectors Society president Ira Cotton tells about and illustrates a number of unlisted state waterfowl stamps, most of which he has found on eBay. Most of them are from the 1990s, so modern finds can still be made.

Jim O'Donnell provided a photo essay of the Federal Duck stamp first day ceremonies held at the Bass Pro Shop in Hanover, Maryland, in June. There is an extensive article telling of the next federal contest set to

take place on October 17 and 18 in Bloomington, Minnesota, where the artwork for the 2009-2010 stamp will be chosen.

Other articles in this issue are news items, often illustrated with various state waterfowl stamps in color.

It should be noted that this is issue number fifty of *Duck Tracks*. Congratulations is due to the editor, authors and members of the NDSCS.

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

## Literature in review

*Document Trivia of Great Britain and Ireland—Official and Unofficial Designations on paper and parchment: Costmarks* by William A. Barber and A. Frank Brown. 72 pages 8½ x 11 inches, perfect bound, card cover with plastic outer cover. Available for \$20 (\$2 for postage appreciated) from the authors William Barber (POB 15009, Chesapeake, VA USA 23328) and A. Frank Brown (7 Newland Rd, Droitwich, (Worcs) UK WR9 7AF).

This is the second book in this series (the first covering Circular Date Marks). The costmarks are a stamped mark in the margin of a sheet of parchment or paper to indicate the price of the blank paper or preprinted document without the cost of the embossed tax stamp.

These marks were first used shortly after the embossed stamps came into use in 1694 and continued in use until the early 1900s. Some were applied by the stamp office or its official distributors of stamps to towns while others were of private origin.

This is basically an illustrated listing of these marks arranged in groupings based on the specific kinds of

parchment and paper for which they were used.

These listings are the result of examination of over 3,000 documents. The work was basically done over thirty years ago by the late Josef Schonfeld who had shared the information with a few other collectors but never published the work. Brock Covington supplied photocopies of all the marks from the archives of the late Samuel B. Frank.

Each section of the listings begins with a few paragraphs to a page of background information. The illustrations are numbered following Schonfeld's listings with new listings included in the list. Along with the illustration of the mark is a notation of the earliest and latest observed date for documents bearing that marking.

The book concludes with seven fold-out charts summarizing the various marks grouped by type and size of parchment or paper.

The authors hope that the publication of this work will alert collectors to the scope of this area and its interesting possibilities.

Kenneth Trettin



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# American Consular Fee stamps

## Passport Service usage rates 1906–1955

by Edwin J. Andrews, ARA

### Introduction

Consular fee stamps were introduced in 1906 to reflect the payment of various tariffs on documents executed by American diplomats at posts throughout the world. Tariffs on various types of transactions had been in place many years before the issuance of the stamps, and one category of transactions were those associated with passport services; applications/oaths, the issuance of passports and visaing passports. Varying arrangements had been made with foreign governments regarding the fee rates for passport services but these have never been fully described. This paper provides a comprehensive listing of known negotiated tariff rates with foreign countries. To provide the necessary background to the usage rates there is first a discussion of the stamps themselves, then the use of passports, and finally, a brief overview of associated visaing and immigration information as appropriate to the paper's intent is.

### The stamps

The American Consular Service stamps, later renamed American Foreign Service stamps, were enacted to mitigate potential overcharging of consular fees and/or fraud by consular employees stationed around the world. The stamps were never used in the United States, only at foreign diplomatic posts. There were three issues of the stamps, all printed by the Bureau of Engraving and Printing. The first issue, introduced in 1906 (Section 10, Act of April 25, 1906. 34 Statute 102), were in use to 1924. Initially the stamps were produced with perforation 12 (25¢, 50¢, \$1, \$2, \$2.50, \$5 and \$10 denominations, Scott RK1–7) and later all but the \$10 denomination were available in perforation 10 (Scott RK8–13). A perforation 11 of the first issue was also introduced. This perforation included all denominations including the \$10 and added a new \$9 denomination necessitated by changes in consular fee tariffs (Scott RK14–21).

The name change from American Consular Service to American Foreign Service occurred in 1924 creating the second issue which consisted of perforation 10 stamps of dollar denominations (\$1, \$2, \$2.50, \$5 and \$9, Scott 22–26). The design of second issue stamps was changed in 1925 creating the third and last issue. The initial third issue stamps were also provided in perforation 10 (Scott 27–31). A later printing of all denominations in the

third issue design were provided in perforation 11. In 1952 a \$20 denomination was added to the third issue, also in perforation 11 (Scott RK40).

In addition to never being used in the United States these stamps were only used at the time a fee was paid. Accordingly mint copies are rarely found. The stamps were generally cancelled with bold violet hand stamps of either dates or the city name of the consular post. Embossed cancels are also quite common. Another feature of these stamps is the common occurrence of natural straight edges. Owing to the configuration of the printing and binding of sheets into booklets many stamps have one or even two straight edges.

The Department of State issued new regulations on September 7, 1955, discontinuing the use of the fee stamps effective at the close of business on September 30, 1955 (Silverman 1992). Remaining stocks were destroyed except for archival copies kept in Washington, D.C.

### The documents—passports and visas.

The Old Testament gives perhaps the earliest reference to a passport when in circa 450 B.C. Nehemiah was given by King Artaxerxes of Persia, a letter requesting his safe passage to Judea (Nehemiah 1993) "Moreover I said unto the king, if it please the king, let letters be given me to the governors beyond the river, that may convey me over till I come to Judah[sic]". "Safe Conducts" or passports were referred to in an Act of the British Parliament in 1414 during the reign of Henry V (Home Office 2007). By the mid-1600s the use of passports in Britain were so common that the King no longer signed the documents, that task being relegated to the Secretary of State. By the 1800s passports became documents of national identity and outside of one's country they represented a testament of aid and protection to the bearer. The term passport originates from the medieval gate or "porte" of city walls and not as commonly thought, to seaports.

Visas are notations in, or attached to, a passport and they verify that officials of a foreign country have examined the passport and found it genuine. Additionally, visas provide limitations on the duration of a visit to a country, often identify the nature of the visit, and, may limit the activities of the bearer, such as employment restrictions. Visa designations reflect the immigration status of a visitor as well as the purpose of the visit. B-1 visas designate a "visitor for business"; B-2 visas, a



“visitor for pleasure,” and H1B or work visas will allow a business visitor the privilege of paid employment (B1 and B2 2007). These visa types are generally further designated with the notation of “non-immigrant” or “temporary visitor.” There are other visa types but these were the most commonly encountered during the usage of consular fee stamps.

## Immigration laws

The Naturalization Act of 1790 provided that “any alien being a free white person” could become a citizen of the United States (Immigration 2007). In 1882 The Chinese Exclusion Act attempted to stem the tide of Asian immigration that occurred from laborers entering the country. Other alien contract labor laws were enacted in 1884 and 1887, further limiting certain classes of laborers from immigrating. In 1907 the Mexican Border District was established to limit Mexican immigration. On February 5, 1917, the first quota system for immigrants was created. This Act expanded the various countries of excluded aliens and banned all Asians except Japanese from immigration. In 1924 the Act reduced the number of immigration visas and allotted them on the basis on national origin. In 1952 the presently used immigration system was established, again creating a quota system which imposed limits by national origin.

## Consular fees for passport services and visaing

### Standard fees per Congressional Acts

#### Act of 1896

From as early as the Act of August 18, 1856, consular fees were imposed on the issuance of passports at U. S. consular posts in foreign countries (Waggoner 2001). On June 1, 1906, when the Consular Service fee stamps were introduced, the tariff for passport services in effect dated to the 1896 consular regulations which designated \$1 for the issuance of a passport and \$1 for visaing a passport (Figure 1). It should be noted that these rates were temporarily waived by Executive Order 2022, August 14, 1914, owing to the declaration of World War I (Wilson 1914).

Figure 1 shows an Italian passport page with handwritten text and a red circular stamp. The stamp contains the text "AMERICAN CONSUL SERVICE" and "\$2". The handwritten text includes "No. 597", "P.C. No. 11780", "August 30", "Sept. 30th 1919", "American Vice Consul", "Rome, Italy", "August 11th 1919", "Fee No. 32968 3297", "Visa App. Stamp", "\$2.00 = Lire 18.00", and "HOME, ITALY".

**Figure 1.** An Italian passport page with an application and visa designation dated August 11, 1919, issued at Rome, Italy. The \$1 + \$1 fees were satisfied with a \$2 First Issue stamp (RK17) per the Act of 1896 still in effect at the time of introduction of the consular stamps in 1906.

#### Act of 1920

On July 1, 1920, a new fee schedule was enacted as follows:

- execution of a passport application or prepayment of a visa and oath \$1 (Figures 2, 3 and 4)

Figure 2 shows a Consular Form No. 746 with handwritten text and a red circular stamp. The stamp contains the text "AMERICAN CONSUL SERVICE" and "\$1". The handwritten text includes "(See General Instruction No. 746.)", "Form established September, 1920.", "AMERICAN CONSULAR SERVICE", "COLON, PANAMA", "Sept 18, 1921", "RECEIVED OF", "Arigio Righi", "the sum of ONE DOLLAR for preparing Alien's Declaration and administering oath thereto, as prescribed by regulations of the Department of State.", "Fee No. 1008", "Olin G. Lazenby", "American Consul.", and "1-493".

**Figure 2.** A Consular Form No. 746 (Form Established September, 1920) for an Alien's Declaration and administration of oath. Paid with a \$1 First Issue perforated 11 (RK16) per the Act of 1920.



**AMERICAN CONSULATE,  
BELFAST, IRELAND.**

Received of Emily M Boyd  
the sum of £ 5:10, equal to one Dollar  
(Fee No. 51) oath and certificate to application for visa.



**\$ 9453**  
**George H. Darringer**  
**American Vice Consul**

issuance of a passport \$9

- visaing a passport for an alien \$9 (Figures 5, 6 and 7)
- visaing a Chinese passport or certificate \$9 (Figure 8)

The \$9 Gray stamp in perforation 11 of the first issue was introduced specifically to accommodate these changes in fees (Figure 9). Note that specific visaing was required for Chinese immigrants since the Act of 1917 banned all Asians with the exception of Japanese.

Act of 1924

The immigration act of 1924 reduced the fee for issuing a U.S. passport to \$5 and established \$2 for renewal of a U.S. passport (Figure 10). All other fees as above remained in effect (Figures 11 and 12).

**Figure 3.** Oath and certificate of application issued at Belfast Ireland, August 26, 1921 paid with \$1 First Issue (RK16) per the Act of 1920.

**Figure 4.** Another form of declaration (Consular Form 228 revised) executed by the police in Leipzig Germany, May 18, 1920. Since the form was not executed at the American Consul it did not require the \$1 fee per the Act of 1902. The visa applied to the form was issued in Berlin December 15, 1920, and the \$9 visaing fee paid with First Issue stamps, respectively a \$5 perf. 12 (RK6) and a pair of \$2 perf. 11 stamps (RK17).

Number of Visa \_\_\_\_\_ FORM 228 (revised) P.H. No. 7306  
Date of Visa \_\_\_\_\_ AUTHORIZED.

**DECLARATION OF ALIEN  
ABOUT TO DEPART FOR THE UNITED STATES.**  
Erklärung des Fremden, welcher nach den Vereinigten Staaten zu reisen beabsichtigt.

**AMERICAN COMMISSION, BERLIN, GERMANY.** Date December 15, 1920  
Datum

I ARNOLD, Emma Auguste Mrs. a citizen — subject of \_\_\_\_\_  
Ich (Name of Declarant — Name des Erklärenden) ein Staatsbürger von \_\_\_\_\_  
Germany bearer of Passport No. 42  
(Name of country — Name des Landes) Inhaber des Passes No. \_\_\_\_\_

dated May 18, 1920 issued by Police Leipzig  
datiert ausgestellt von \_\_\_\_\_

am about to go to the United States of America accompanied by \_\_\_\_\_  
beabsichtige nach Amerika zu reisen, begleitet von \_\_\_\_\_ (Name of persons included in declarant's \_\_\_\_\_)

passport and photographs of whom are attached thereto. — Namen der Personen, die in den Pass des Antragstellers einbegriffen und deren Bilder darin enthalten sind.) I was born on February 14 1861  
Ich bin geboren am (Date — Datum)

at Niederplanitz my occupation is widow  
zu (Place — Ort) mein Beruf ist \_\_\_\_\_

I last resided at Engelsdorf bei Leipzig, Lindenstrasse 4. for \_\_\_\_\_ months 37 years,  
Ich wohnte zuletzt (Place — Ort) Monate — Jahre, \_\_\_\_\_

and intend to go to 2123 Chippura Street. St. Louis. Mo.

**AMERICAN COMMISSION  
BERLIN, GERMANY** No. 7306  
SEEN  
For the journey to the United States  
Via Bremen  
Newton Adams  
Consul of the United States of America  
Date December 15, 1920  
(The validity of this visa expires in sixty days from this date and it is good for only one visit to the United States.)

Fee No 7306  
\$9 = Marks 792  
Dec 15 1920



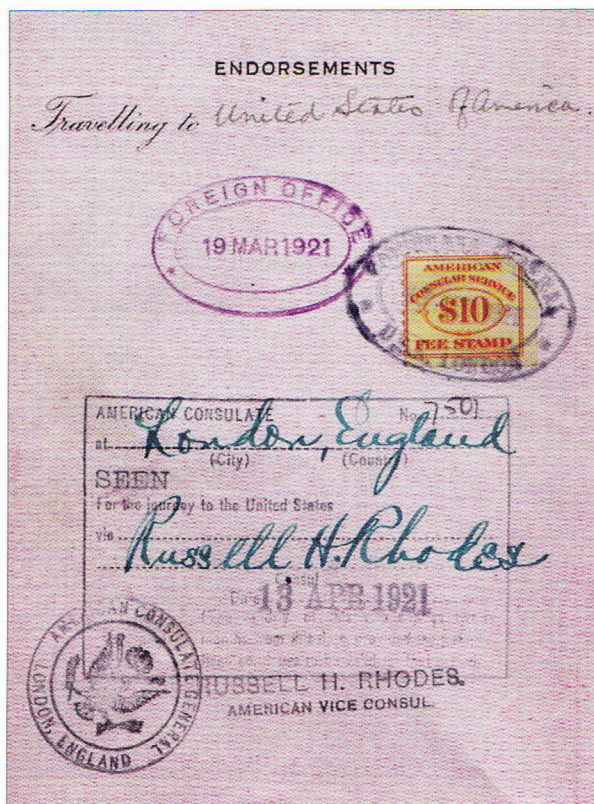


Figure 5. British passport page with a visa issued at London, England, April 13, 1921. The \$10 fee for application and visaing per the Act of 1920 was satisfied with a \$10 perf. 11 stamp (RK21).



Figure 7. Visa page from a Polish passport. Visa issued at Nancy France, July 29, 1920. Both the application (and oath) and visaing fees for the Act of 1920 totaled \$10 and were paid with First Issue stamps, respectively \$1 perf. 12 (RK3), \$5 perf. 10 (RK13) and two perf. 11 \$2 stamps (RK17). The \$5 perf. 10 (RK13) is an elusive stamp much less on a passport.



Figure 6. Visa page from a British Passport issued at Belfast, Ireland, August 26, 1921, and the \$9 fee paid with a pair of \$2 and a single \$5 perf. 11 First Issue stamps (RK17 and RK19) per the Act of 1920.

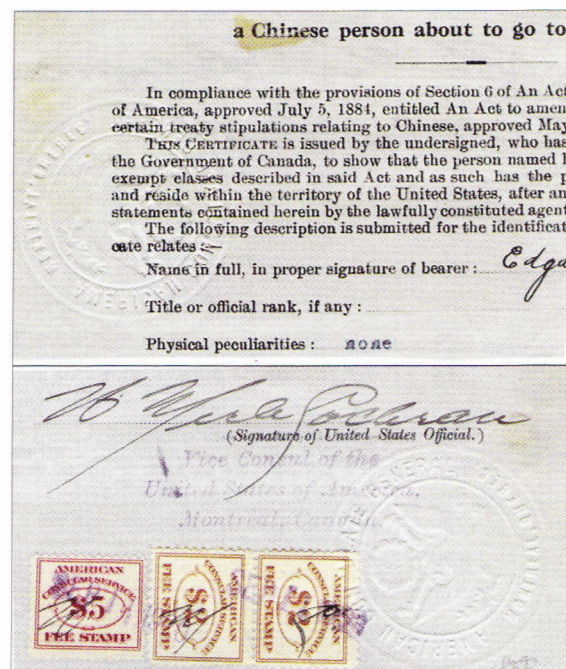


Figure 8. Two sides of a piece from a Chinese certificate authorizing issuance of a visa. Issued at Montréal, Canada, and satisfying the Act of 1920 visaing fee with First Issue perf. 11 stamps, respectively, a pair of \$2 (RK17) and a \$5 (RK19) stamp. Note reference in the upper piece to the Act of 1884 previously noted as one of several alien contract labor laws which limited Chinese laborers from immigrating.



Figure 9. Page from an Italian passport with a visa issued at Colon, Panama, September 18, 1921 bearing as the fee paid, a \$9 perf. 11 First Issue stamp (RK20). The manuscript notation by the American Consul reads, "The holder, who is a student at Columbia University, is returning to New York to resume his studies".

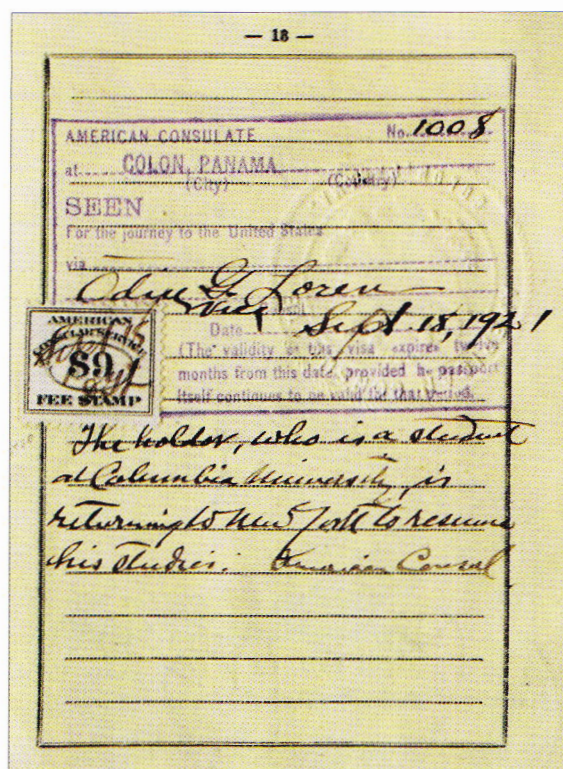


Figure 10. A pair of perf. 11 First Issue stamps (RK18) on an American passport issued at Geneva Switzerland (January 20, 1931). The \$5 fee satisfied the reduced rate for issuance of an American passport per the Act of 1924. The wedge cut defacement was done when the passport was canceled.

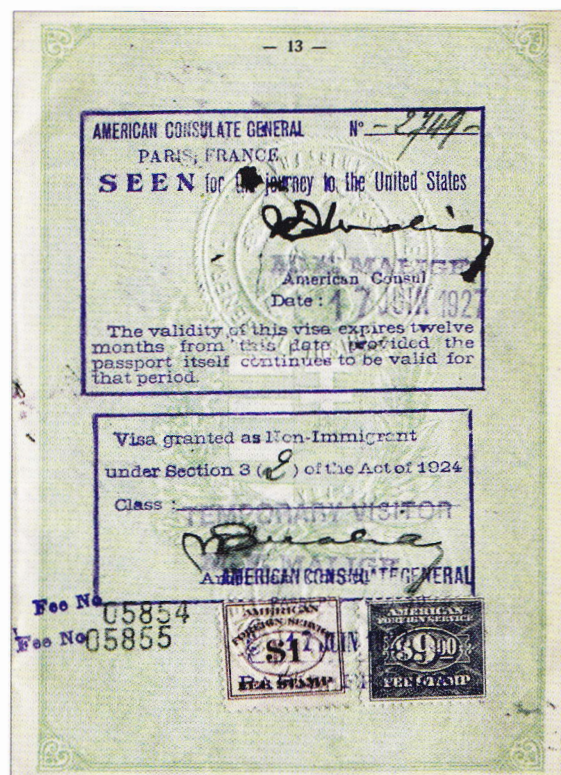
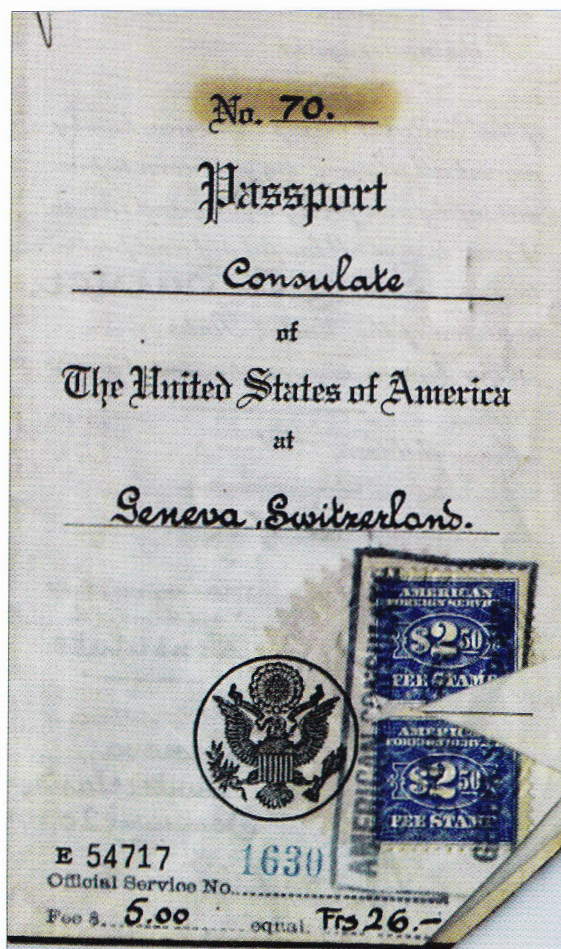
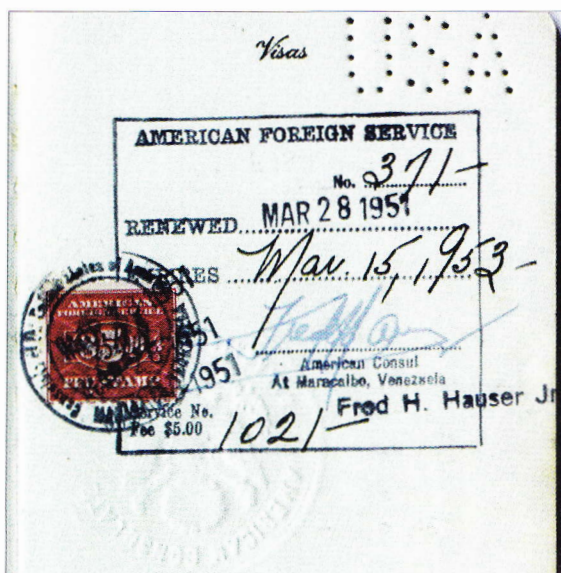


Figure 11. Example of the continuance of earlier fees for aliens after passage of the Act of 1924 which affected fees for US citizens. Page from a Hungarian passport issued in 1926 at the Royal Consulate in Fiume. The visa was issued in Paris, France, on June 17, 1927, providing a non-immigrant temporary visa for a \$9 fee satisfied with a mixture of Second and Third Issue stamps. The \$1 perf. 11 stamp (RK22) is from the Second Issue where the \$9 perf. 10 stamp (RK38) is from the Third Issue.

Figure 14. Renewal of the same American passport as in Illustration 13. \$5 fee per the Act of 1933 paid at Maracaibo, Venezuela, March 15, 1953, just two years prior to discontinuance of the stamps. The fee is paid with a \$5 perf. 11 Third Issue stamp (RK37).



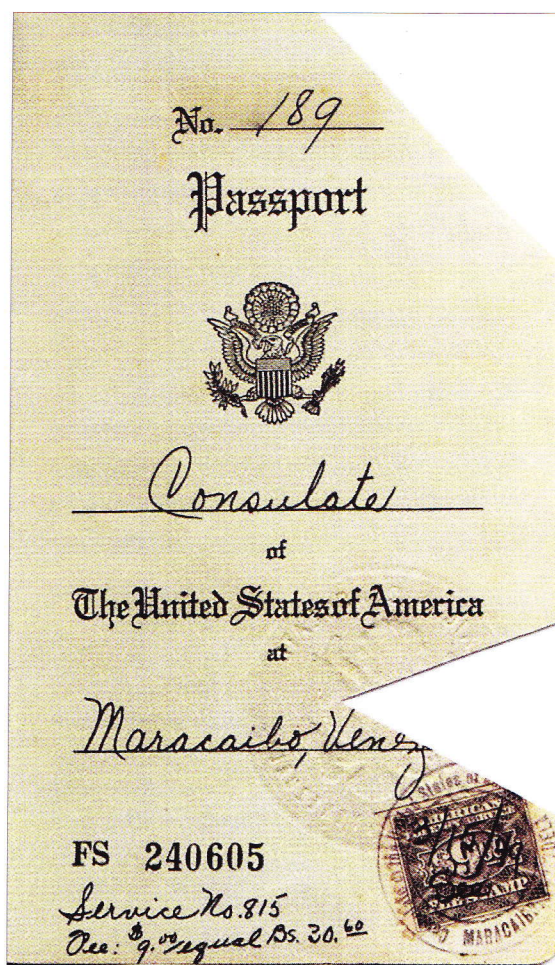




**Figure 12.** Another example of the continuance of earlier fees for aliens after passage of the Act of 1924 which affected fees for US citizens. Visa page from a British passport issued to businessman from India who traveled frequently to the Philippines. This visa was executed at Karachi, November 24, 1928, and the \$1 + \$9 application and visaing fees were satisfied with \$1 perf. 11 Third Issue stamp (RK34) and a \$9 perf. 11 Second Issue stamp (RK26). This stamp is very elusive and the passport bears no less than three copies all on visas to Manila in the Philippines.

#### Act of 1933

The Act of 1933 returned the \$9 fee for issuance of a passport and added a \$5 fee for renewal of an American passport (Figures 13, and 14). All other fees remained in effect (see example in Figures 15 and 16).



**Figure 13.** A canceled American passport originally issued at Maracaibo, Venezuela (March 15, 1949) and bearing, per the Act of 1933, a \$9 stamp to satisfy the issuance fee. Stamp is a perf. 11 from the Third Issue (RK38).

#### Act of 1952

The final fee changes occurred on June 27, 1952, when an immigration visa application was set at \$5 and the actual issuance of an immigrant visa was set at \$20. This required the introduction of a new \$20 stamp.

These "standard" passport service fees are summarized in the Table I.

#### Negotiated fee tariffs for passport services

As early as 1914 Executive Orders and Congressional Acts made myriad changes in fees for passports, visa-

**Table I**

#### Standard passport service fees requiring the use of U. S. Consular Stamps

Date	Issuance of U.S. Passport	Passport application or prepayment of a visa/oath	Visaing a passport for an alien	Visaing a Chinese passport or certification	Renewal of U.S. passport
1896	\$1	—	\$1	—	—
1920	\$9	\$1	\$9	\$9	—
1924	\$5	\$1	\$9	\$9	\$2
1933	\$9	\$1	\$9	\$9	\$5
1952	\$9	\$5	\$20	—	\$5



**Figure 15. (Left)**  
Example of Act of 1920 fees still in effect for aliens, after passage of the Act of 1933.

Page from a Turkish passport with a visa issued at Istanbul, September 12, 1947, and paid with a \$10 perf. 11 Third Issue stamp (RK39).

**Figure 16. (Right)** Another example of 1920 fees still in effect after passage of the Act of 1933. Visa page from an Israeli passport denoting both an application and visa. The \$1 + \$9 fees were paid respectively with perf. 11 Third Issue stamps (RK34 and RK38).

ing and administration of oaths and applications. The majority of these changes occurred in the 1920–30s but they extended to as late as 1953, just two years before the stamps were rescinded. In some cases fees were negotiated to mitigate higher fees being imposed by governments on American citizens in order to obtain foreign travel visas. These negotiated treaty rates generally equalized the US and foreign citizens fees. While Waggoner (2001) refers to these, no comprehensive listing by country, has ever been published. Approximately eighty countries were involved including newly independent former Commonwealth nations. There were at least 145 negotiated or dictated rates ranging from fee reductions or increases, to waivers and even obsolescence due to wars. Table II and illustrated examples provide an annotated detailing of these changes in passport consular service fees by country. A listing of foreign country fees for U. S. citizens is also included.

The following examples show several of these negotiated rates or waivers (Figures 17–21).

**Figure 17.** Negotiated fee rate with Greece (February 1, 1949) allowing an application and visa for \$5. The fee was paid with a \$5 perf. 11 Third Issue stamp (RK37) and executed at Athens, Greece, May 23, 1952. Note the manuscript notation "Visa issued under the exchange visitor program No P\_207\_."



7  
VISAS  
اشارات الاقصاد  
٢٠٢١

223

Jerusalem  
Palestine

For the journey to the United States  
of Mr. Lotte KATZENSTEIN  
Philip A. Cottell  
Date July 29, 1947

AMERICAN CONSULATE  
JERUSALEM  
JUL 29 1947

States ports at any time during twelve months from date provided passport continues to be valid for such period

Visa granted as Non-immigrant under Section 3 (2) of the Immigration Act of 1924

Temporary visitor

S. Nos. 5591 + 5592  
B2.00 = 15.0.00

Quota Immigration Visa No. 21540  
Issued to Louise Jacobs  
this 4 day of Dec. 1948  
No charge

Edward S. Parker  
American Vice Consul

AMERICAN CONSULATE  
COLOGNE  
GERMANY

No. A. 12 (S. 16)  
Berlin, Reichsbankstr.

32

Figure 18. (Upper left) Negotiated fee rate with Great Britain (April 1, 1937) allowing an application and visa for \$2. Page from a Palestine passport while under British rule. The visa was executed in Jerusalem July 29, 1947, and the fee paid with a \$2 perf. 11 Third Issue stamp (RK35).

Figure 19. (Upper right) Negotiated waiver of fees with Germany (September 1, 1925). Visa page from a German passport with a no charge Quota Immigration visa executed in Cologne, Germany, December 7, 1928.

Figure 20. (Lower left) Negotiated fee rate with Germany (June 10, 1932). Visa page from a German Passport. Visa executed at Berlin, February 26, 1938. The 50¢ fee was paid with a perf. 11 Third Issue stamp (RK33).

Figure 21. (Lower right) Negotiated waiver of fees with Israel (March 2, 1955). Visa page from an Israeli passport with a revalidation of an earlier B-1-2 visa. Executed at Haifa September 28, 1964; manuscript "gratis."

no. 1720

American Consulate at Berlin, Germany  
(Country)

SEEN  
For the journey to the United States  
of Paul Marcus  
Marcus C. Parnas  
Date FEB. 26, 1938  
presentation at United States ports at any time during twelve months from date provided passport continues to be valid for such period

Visa granted as Non-immigrant under Section 3 (2) of the Immigration Act of 1924

Temporary Visitor  
(Classification)

Service No. 1733

REVALIDATED

No. HFA-446  
CONSULATE OF THE  
UNITED STATES  
OF AMERICA  
HAIFA, ISRAEL

NONIMMIGRANT VISA  
CLASSIFICATION B-1-2  
DATE 6 February, 1964  
VALID IF PRESENTED BEFORE 28 September, 1963  
FOR Unlimited APPLICATIONS  
FOR ADMISSION INTO THE UNITED STATES

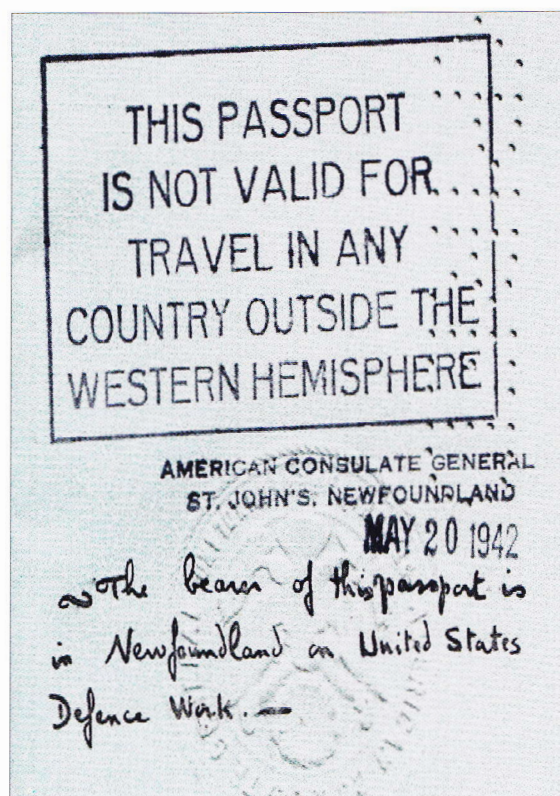
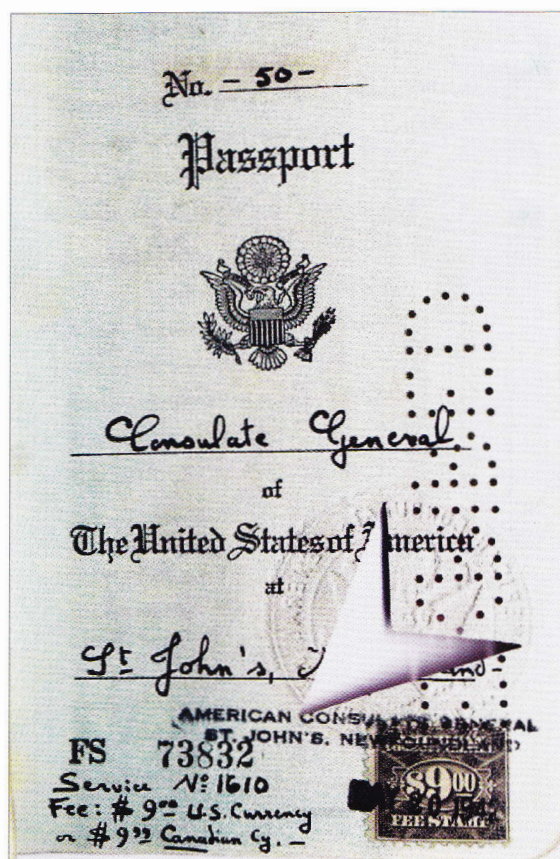
ISSUED TO Benyamin KAV-VERAKY

H. Eugene Bovis  
H. Eugene Bovis  
American Vice Consul



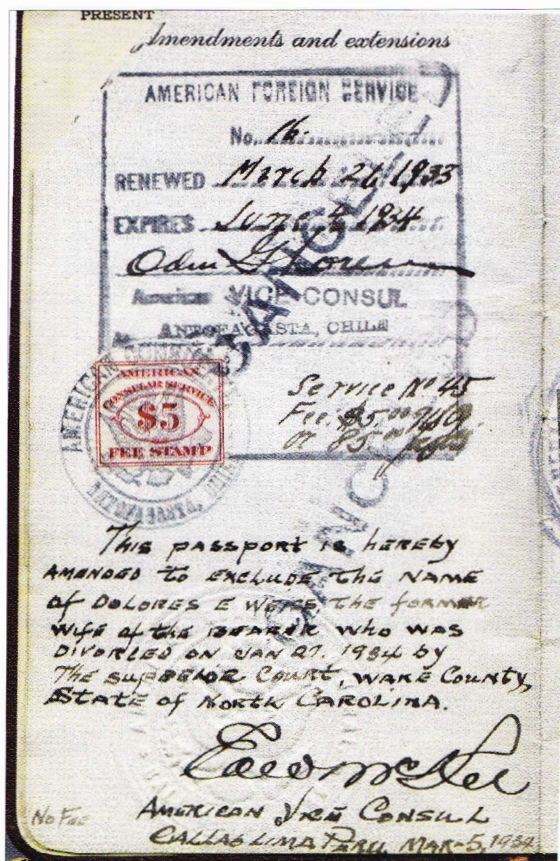
**Figure 22.**

Example of an unusual passport entry. The American passport was issued May 20, 1942, at St. John, Newfoundland. The \$9 fee for issuance of an American passport at a foreign consulate office per the Act of 1933 was paid with a \$9 perf. 11 Third Issue stamp (RK38). The arrow cut-out above the stamp is a defacement of the embossed seal at the time of cancellation of the passport. The passport carries a restriction on page 7 (right figure) noting that the bearer is in Newfoundland on United States defense work and that the passport is not valid outside the Western Hemisphere.



**Figure 23.**

Another example of an unusual passport entry. Page from an American mining engineer's passport denoting an exclusion of a spouse owing to divorce. The photo page rather pointedly emphasized the exclusion. The amendment was entered on March 5, 1934, by the Vice Council at Lima, Peru, and was at "No Fee" (arrow). Above the amendment is a renewal of the







**Figure 24.** Examples of the Liberty label adopted after discontinuance of the consular stamps. The label is known with both red and violet control numbers as shown. The ribbon imprinted visa ties the label to the passport page. The pages illustrated are from two different Peruvian passports. Both visas were executed at Lima, Peru, in 1984 and 1989 respectively.

In addition to various rates for visas and other services, one occasionally finds unusual amendments or notations in passports. Figures 22 and 23 provide some examples.

## Epilog

The consular fee stamp act was rescinded effective September 30, 1955, (Silverman 1992). Yet, to provide evidence that a passport had been presented for visaing the Department of State began the practice of using a Liberty design "stamp" on passport pages canceled by a ribbon imprinted visa. These imprints have no monetary value (Figure 24).

## A note on value

As with any stamp the value is dictated by rarity of the stamp itself, numbers issued, frequency of use, longevity of use, etc., and higher denominations will generally have a greater value. For details of estimated value refer to the latest Scott catalog listings for RKs. As with other revenue stamps, their use on a document usually commands a premium over the value of the stamp itself. Passports are not as common as many other forms of consular documents (Waggoner 1993). Accordingly, the use of these stamps on passports, visas and related passport service forms commands yet an additional premium.

Hopefully this research will aid customs and consular fee collectors and scholars in better understanding many of the myriad fees that existed for passport services from 1906 through 1955. The author welcomes hearing of additional tariffs that may have eluded this search.

## Acknowledgement

The research librarian services of Lisa Panzer, MLS were greatly appreciated and added significantly to the

comprehensive listings of negotiated fees with various countries.

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passport which had been executed March 26, 1933, at Antofagasta, Chile. The renewal fee of \$5 (per the Act of 1933) was paid with perf. 11 First Issue stamp (RK19).



Table II

## Negotiated Passport Services Fee Rates with Foreign Countries

Country	Effective date	U.S. citizens fee for foreign visas	Foreign citizens fees for U.S. Visas	Reference(s)
Albania	6/1/26	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 7 May 1926, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.12-13"
Argentina	6/1/42	Waived (gratis)	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 15 April 1942, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.117-119" See United Kingdom 1937.
Australia (U.K.)	4/1/37	"8 shillings, 2 shillings transit visa"	"8 shillings, 2 shillings transit visa"	"U.S. Department of State. ""Australia - passport visa fees"", 10 February 1950, TIAS no. 2082, United States treaties and other international agreements. Vol. 1, p. 457-458." "U.S. Department of State. ""Australia - Passport Visas: Non-immigrant Visa Procedures"", 29 July 1955, TIAS no. 3472, United States treaties and other international agreements. Vol. 6, p. 6225-6228." "U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 12 January 1926, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.337-340"
Australia	3/1/50	Waived	Waived	
Austria	8/20/55	"No fee change, some rule changes."		
	2/15/26	"ö.S.. 1.80 single journey without interruption, ö.S.. 14.50 valid for 12 months, unlimited number of entries and exits."	"\$0.25 valid for 12 months, single journey, \$2.00 valid for 12 months, unlimited journeys."	
	7/15/49	No visaing	Waived	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 10 June 1949, TIAS no. 1988, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.426-428"
Bahama Islands	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 239.
Barbados	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 239.
Belgium	4/15/27	No visaing	Waived	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 2 April 1927, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.543-544"
	12/15/30	"10 francs gold (3 months), and 90 francs gold (more than 3 months) for Belgium Congo"	Waive fees to U.S. Philippines	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 26 November 1930, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.554-555"
	3/11/40	Agreement terminated		Ibid. see note 1 on p. 554.
	2/17/47	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 27 March 1946, TIAS no. 1879, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.554-555"
	10/15/48	No visaing (for stays of less than 2 months)	Waived	"U.S. Dept. of State. ""Visas: Waiver for American citizens and extension of period of validity for Belgian citizens"", 12 October 1948, TIAS no. 1891, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.651-653."
Bermuda	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 239.
Brazil	1/1/38	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 16 December 1937, 186 League of Nations Treaty Series 413, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.875-876"
British Honduras	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 239.
Bulgaria	8/1/25	\$2.00	\$2.00	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 19 June 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 5, p.1092-1093" Ibid. see note 3 on p. 1092.
	11/15/49	Agreement terminated (no text) Note from U.S. to Bulgaria		
	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	See United Kingdom 1937.
Canada	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 239.



Chile	8/10/26	\$4.00 U.S. Gold	"\$4.00 U.S. Gold, "	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 8 July 1926, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p.553-555."
	11/15/38	\$1.00 U.S. Gold 3 month visa	\$1.75 U.S. Currency (Approx. the same as \$1.00 U.S. Gold)	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 8 August 1938, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p.588-589."
	9/1/50	visaing not required for U.S. visitors	gratis	"U.S. Department of State. ""Chile - passport visas"", 29 August 1950, TIAS no. 2137, United States treaties and other international agreements. Vol. 1, p. 719-722."
China	7/1/35	"\$8 Chinese for visitor visa, no fee for continuous transit, \$6.50 Chinese for crew list, \$8 Chinese for ""merchant"" visa."	"\$2.50 for visitor visa, no fee for continuous transit U.S., \$2.00 for crew list of ship, \$2.50 ""merchant"" visa"	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 9 April 1935, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p.729-734."
Colombia	5/1/31	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 19 December 1930, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p.909-912."
Costa Rica	7/25/25	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 29 June 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p. 1046-1047."
Czechoslovakia	4/1/28	\$1.00 U.S.Gold	\$1.00 U.S. Gold	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 17 February 1928, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p.1260-1262."
	2/1/32	No visaing	Waived	"U.S. Department of State. ""Waiver of visa and visa fees for nonimmigrants"", 22 December 1931, Treaties and other international agreements of the United States of America, 1776-1949.vol. 6, p.1274-1276."
"Danzig, Free City of"	2/1/30	(obsoleted by WWII) No visaing	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants: Free City of Danzig"", 29 October 1929, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.226-228."
		Obsolete after Danzig became part of Poland		
Denmark	8/6/25	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 2 July 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.76-77."
		"(suspended during WWII, revived 2/15/1946)"		Ibid.
	7/8/47	No visaing (for stays of less than 3 months)	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 9 June 1947, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.128-130."
Dominican Republic	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 239.
Ecuador	7/20/36	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 2 July 1936, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.336-337."
Egypt	11/1/33	"10 gold francs entry visa, 1 gold franc transit visa"	"\$2.00 entry visa, \$0.20 transit visa"	"U.S. Department of State. ""Visa fees"", 15 August 1933, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.1340-1346."
El Salvador	8/26/25	Waived (agreement to also not to charge for exiting El Salvador)	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 25 August 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.517-520."
	12/15/53	Waived	Waived	"U.S. Department of State. ""El Salvador - passport visa fees"", 7 December 1953, TIAS no. 2977, United States treaties and other international agreements. Vol. 5, p. 859-869."
Estonia	7/28/25	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 8 April 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.611-612."



Finland	1/1/26	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 22 October 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.705-708."
France	6/1/29	"10 gold francs, 50 paper francs, or \$2.00 U.S."	\$2.00	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 19 April 1929, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.974-976."
"(includes French West Indies, Syria, and Lebanon)."	1/15/38	74 paper francs (10 francs for 15 day transit visas).	\$2.50 (\$.50 transit visas)	"U.S. Department of State. ""Visa fees"", 12 January 1938, Treaties and other international agreements of the United States of America, 1776-1949. vol. 7, p.1026-1028."
	1/1/47	"325 francs 15 day transit visa, 400 francs 16 day to one year visa, 1200 francs for visa for more than one year."	"\$2.75 60 day transit visa, \$3.50 for one year, \$10.00 for visas valid for more than one year (immigrant visa)."	"U.S. Department of State. ""Visa fees"", 20 November 1946, TIAS no. 1608, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.1193-1194."
	10/1/47	"325 francs (\$2.75) single 3 month max visit valid for 1 year visa, 500 francs (\$4.20) multiple 3 month max visits valid for 1 year visa, 1000 francs (\$8.40) multiple 3 month max visits valid for 2 years visa, "1200 francs (\$10.08) for a visa for visits more than 3 months valid for two years."	"\$2.75 transit visa valid for one year, \$4.25 visa valid for one year (stay length fixed by immigration authorities), \$8.50 visa valid for two years (stay length fixed by immigration authorities)"	"U.S. Department of State. ""Visa fees"", 19 August 1947, TIAS no. 1721, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.1210-1214."
	3/31/49	"No visaing required for: Metropolitan France, Andorra, Algeria, Morocco, Guadeloupe, Martinique, Guiana, and Reunion in transit or stays for 1 day to 3 months, and Tunisia (limit 2 months)."	No visa fees for French citizens that are residents of the territories listed to the left.	"U.S. Department of State. ""Visas"", 16 March 1949, TIAS no. 1987, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.1311-1312.."
	8/5/49	"Extension to Saar for above list (Obsolete, was returned to Germany 1957)."	No visa fees for French citizens that are residents Saar.	"U.S. Department of State. ""Visas: Territory of Saar"", 20 June 1949, Treaties and other international agreements of the United States of America, 1776-1949.vol. 7, p.1313-1314."
Germany	9/1/25	Waived (no fee)	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 19 August 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.184-186."
	6/10/32	\$\$.50	\$.50	"U.S. Department of State. ""Visa fees"", 27 May 1932, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.239-241."
	2/1/53	Waived - No Visaing required	Waived - no fee	"U.S. Department of State. ""Germany - passport visa fees"", 12 December 1952, TIAS no. 2771, United States treaties and other international agreements. Vol. 4, p. 126-131."
Country	Effective date	U.S. citizens fee for foreign visas	Foreign citizens fees for U.S. Visas	Reference(s)
Great Britain (U.K.)	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	See United Kingdom 1937.
	11/12/48	No visaing	Waived.	
Greece	2/1/49	\$5.00 (regular and transit)	\$5.00	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 7 January 1949, TIAS no. 2144, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.447-449."



Guatemala	7/1/25	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 10 June 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.504-506."
	12/15/54	Waived	Waived (except for exchange-visitor)	"U.S. Department of State. ""Guatemala - passport visa fees"", 1 December 1954, TIAS no. 3254, United States treaties and other international agreements. Vol. 5, p. 2967-2971."
Haiti	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 240.
Honduras	6/1/25	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 20 May 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.900-902."
Hungary	5/1/36	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 6 April 1936, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.1143-1144."
	4/9/48	"Revived after WWII, Dept. of State Bulletin 3/21/1948, p. 382; Article 10, treaty of peace signed at Paris 2/10/1947 "		Ibid.
	1/27/50	Terminated by Hungary 10/25/1949		Ibid.
Iceland	8/26/25	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 3 November 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.1150-1153."
	1/1/48	Waived (24 months)	Waived (24 months)	"U.S. Department of State. ""Visas for temporary visitors"", 1 October 1947, TIAS no. 2031, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.1191-1192."
India (U.K.)	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	See United Kingdom 1937.
India	8/11/48	\$2.00	\$2.00	"U.S. Department of State. ""India - passport visa fees"", 19 July 1948, TIAS no. 2913, United States treaties and other international agreements. Vol. 5, p. 193-195."
Iran	5/15/26	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 27 March 1926, Treaties and other international agreements of the United States of America, 1776-1949.vol. 8, p.1260-1262."
Iraq	4/20/39	"\$2.00 visa, \$0.20 transit visa"	"\$2.00 visa, \$0.20 transit visa"	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 27 February 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.12-13."
"Ireland (North, U.K.)"	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	See United Kingdom 1937.
	11/12/48	No visaing	Waived.	See United Kingdom 1948.
Ireland	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 23 March 1937, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.33-35."
	8/1/49	No visa required	Waived (starting 9/1/1949)	"U.S. Department of State. ""Visa and visa fees"", 1 August 1949, TIAS no. 2050, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.66-68."
Israel	3/2/55	Waived	Waived	"U.S. Department of State. ""Israel - passport visas"", 2 March 1955, TIAS no. 3614, United States treaties and other international agreements. Vol. 7, p. 2125-2127."
Italy	3/1/29	Waived	Waived	"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 11 February 1929, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.158-160."
		"Revived after WWII, Dept. of State Bulletin 2/22/1948, p. 248; Article 44, treaty of peace signed at Paris 2/10/1947"		Ibid.
	11/1/48	No visaing.	Waived	"U.S. Department of State. ""Nonimmigrant visas"", 28 September 1948, TIAS no. 1867, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.323-325."



Japan	7/7/26	Waived	Waived	"U.S. Department of State. "Waiver of visa fees for nonimmigrants", 6 July 1926, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.444-445." Ibid.
		(Not revived after WWII)		
	10/1/52	Waived	Waived	"U.S. Department of State. "Japan - passport visa fees", 21 May 1952, TIAS no. 2930, United States treaties and other international agreements. Vol. 5, p. 363-369."
Latvia	4/1/35	Waived	Waived	"U.S. Department of State. "Waiver of visa fees for nonimmigrants", 18 February 1935, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.556-557."
Liberia	9/1/25	Waived	Waived	"U.S. Department of State. "Waiver of visas and visa fees for nonimmigrants", 31 August 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.584."
Liechtenstein	6/1/25	Waived	Waived	"U.S. Department of State. "Waiver of visas and visa fees for nonimmigrants", 22 April 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.644-647."
	11/15/47			See Switzerland 1947.
Lithuania	4/15/32	"50 lits (\$5.00), transit visa gratis"	"\$5.00, transit visa gratis "	"U.S. Department of State. "Reduction of visa fees for nonimmigrants", 11 March 1932, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.677-680."
	5/1/37	Waived	Waived	"U.S. Department of State. "Waiver of visa fees for nonimmigrants", 17 April 1937, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.688-689."
Country	Effective date	U.S. citizens fee for foreign visas	Foreign citizens fees for U.S. Visas	Reference(s)
Luxemburg	4/15/36	Waived	Waived	"U.S. Department of State. "Waiver of visas and visa fees for nonimmigrants", 25 April 1936, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.710-713." Ibid.
		"Suspended during WWII, revived by exchange of notes 1/30/1947, 2/6/1947 (no text)"		
Malta (U.K.)	12/1/49	No visaing	Waived	"U.S. Department of State. "Waiver of visas and visa fees: Malta ", 31 October 1949, TIAS no. 2069, Treaties and other international agreements of the United States of America, 1776-1949.vol. 12, p. 950."
Mexico	10/20/25	Waived	Waived	"U.S. Department of State. "Waiver of visa fees for nonimmigrants", 6 October 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 9, p.946-948." Ibid.
	4/31/50	Terminated by U.S.		
	6/1/50	Single & multiple entry visas: \$3.00. Working non-immigrant \$41.50	"Single & multiple entry visas: \$3.00, Working non-immigrant: \$10.00"	"U.S. Department of State. "Mexico - passport visa fees", 3 May 1950, TIAS no. 2090, United States treaties and other international agreements. Vol. 1, p. 491-505."
	11/12/53	"(Mexican dollars) 15 years old and under gratis. Single entry: \$26.00, Multiple Entry: \$43.25. Working non-immigrant: \$360."	"15 years and under gratis. Single Entry: \$3.00, Multiple Entry: \$5.00, Working non-immigrant \$41.50"	"U.S. Department of State. "Mexico - passport visas", 28 October 1953, TIAS no. 2912, United States treaties and other international agreements. Vol. 5, p. 174-192."
Miquelon	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 241.
Monaco	5/1/52	No Visaing	Waived	"U.S. Department of State. "Monaco - passport visas", 31 March 1952, TIAS no. 2528, United States treaties and other international agreements. Vol. 3, p. 3942-3946."
Netherlands	5/1/28	\$1.00 (2 year visa)	\$1.00 (1 year visa)	"U.S. Department of State. "Reduction of visa fees for nonimmigrants", 29 March 1928, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.89-90."
	2/1/30	\$1.00 (2 year visa)	"\$1.00 (1 year visa, with free renewal for the second year)"	"U.S. Department of State. "Reduction of visa fees for nonimmigrants", 11 September 1928, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.97-99."



	6/7/30	Extended to Netherlands East Indies	Extended to U.S. Philippines	"U.S. Department of State. "Reduction of visa fees for nonimmigrants", 21 May 1930, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.103-104."
	11/1/32	No visa	Waived (no fee)	"U.S. Department of State. "Waiver of visas and visa fees for nonimmigrants", 12 November 1931, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.110-112." Ibid.
		Suspended during WWII		
		Extend 1932 agreement to Netherlands East Indies		"U.S. Department of State. "Visas: Netherlands Indies and U.S. Territorial and insular possessions", 9 August 1932, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.113-114."
	4/15/46	Waived	Waived	"U.S. Department of State. "Waiver of visa fees for nonimmigrants", 21 January 1946, TIAS no. 1728, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.178-180."
Netherlands Territories in Europe	9/1/47	No visaing	Waived	"U.S. Department of State. "Waiver of visa requirements for Netherlands territory in Europe", 30 July 1947, TIAS no. 1729, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.220-221." See United Kingdom 1937.
New Zealand (U.K.)	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	
New Zealand	4/1/49	"\$2.00 (U.S.), transit visa gratis"	"\$2.00 (U.S.), transit visa gratis"	"U.S. Department of State. "Reduction of visa fees for nonimmigrants", 14 March 1949, TIAS no. 1940, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.331-334." See United Kingdom 1937.
Newfoundland (U.K.)	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	
Newfoundland	8/20/30	Waived	Waived	U.S. Department of State. Treaties in Force 1944. p. 241.
Nicaragua	7/20/25	No visaing	Waived	"U.S. Department of State. "Visa and visa fees for nonimmigrants", 10 July 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.386-389."
Norway	1/1/30	No visaing	Waived	"U.S. Department of State. "Waiver of visa and visa fees for nonimmigrants", 10 May 1929, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.501-502."
	9/4/39	Terminated.		"U.S. Department of State. "Visa fees", 7 September 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.523-524." Ibid.
	9/8/39	Waived Suspended during WWII.	Waived	Ibid.
	8/1/47	"No fees for continental Norway, no fee visas for other Norway territories"	Waived	"U.S. Department of State. "Waiver of visa and visa fees for nonimmigrants", 7 July 1947, TIAS no. 1644, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.563-565."
	10/19/48	"No visas required for Svalbard (Spitsbergen), Jan Mayen, Bouvet Islands, Peter I's Island, and Queen Maud Land."		"U.S. Department of State. "Waiver of certain visa requirements", 10 September 1948, TIAS no. 1884, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.596-597."
Pakistan	11/15/49	Rs. 6/12/- (\$2) entry & transit visas	\$2.00 entry & transit visa	"U.S. Department of State. "Pakistan - passport visa fees", 10 October 1949, TIAS no. 2398, United States treaties and other international agreements. Vol. 3, p. 365-367."
	4/8/53	"Rs. 6/12/- (\$2) entry visa, Annas -/11/- (\$0.20) transit visa"	"\$2.00 entry visa, \$0.25 transit visa"	"U.S. Department of State. "Pakistan - passport visa fees", 16 August 1952, TIAS no. 2761, United States treaties and other international agreements. Vol. 4, p. 11-17."
Panama	5/15/25	No visaing	Waived	"U.S. Department of State. "Waiver of visa and visa fees for nonimmigrants", 11 May 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.721-722."
	1/1/49	Waived	Waived	"U.S. Department of State. "Waiver of visa fees for nonimmigrants", 11 May 1925, TIAS no. 2134, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.853-856."



Peru	7/15/29	No Visaing	Waived	<p>"U.S. Department of State. ""Waiver of visa and visa fees for nonimmigrants"", 20 May 1929, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.1096-1099."</p> <p>"U.S. Department of State. ""Waiver of visa and visa fees for nonimmigrants"", 13 February 1930, Treaties and other international agreements of the United States of America, 1776-1949.vol. 10, p.1100-1102."</p> <p>"U.S. Department of State. ""Philippines - passport visas"", 24 November 1952, TIAS no. 2715, United States treaties and other international agreements. Vol. 3, p. 5196-5197."</p> <p>"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 4 January 1929, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.224-225."</p> <p>Ibid.</p>
	3/18/30	Visas required except for tourists.		
Philippines (Republic of)	12/24/52	Waived	Waived	<p>"U.S. Department of State. ""Visa fees for nonimmigrants"", 27 July 1938, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.271-273."</p> <p>Ibid.</p> <p>"U.S. Department of State. ""Portugal - passport visa fees"", 22 February 1950, TIAS no. 2084, United States treaties and other international agreements. Vol. 1, p. 461-465."</p> <p>"U.S. Department of State. ""Portugal - passport visa fees"", 24 July 1950, TIAS no. 2113, United States treaties and other international agreements. Vol. 1, p. 621-624."</p> <p>"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 25 August 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.425-427."</p> <p>ibid.</p>
Poland	4/1/29	\$4.00	\$4.00	<p>"U.S. Department of State. ""Visa fees for nonimmigrants"", 27 July 1938, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.271-273."</p> <p>Ibid.</p>
	10/31/37	Terminated by Poland		
	9/1/38	"zlotys 25, zlotys 2.50 transit visa"	"\$4.75, transit visas gratis"	
Portugal		Suspended in 1939		<p>"U.S. Department of State. ""Portugal - passport visa fees"", 22 February 1950, TIAS no. 2084, United States treaties and other international agreements. Vol. 1, p. 461-465."</p> <p>"U.S. Department of State. ""Portugal - passport visa fees"", 24 July 1950, TIAS no. 2113, United States treaties and other international agreements. Vol. 1, p. 621-624."</p> <p>"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 25 August 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.425-427."</p> <p>ibid.</p>
	4/22/50	No visaing	Waived	
	9/1/50	Extended to Island of Madeira	Includes citizens of the Island of Madeira	
Romania	9/1/39	\$3.75	\$3.75	<p>"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 25 August 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.425-427."</p> <p>ibid.</p>
		"Revived after WWII, Dept. of State Bulletin 3/14/1948, p. 356; Article 10, treaty of peace signed at Paris 2/10/1947 TIAS 1649, ante vol. 4, p. 403."		
South Africa	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	<p>"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 24 March 1937, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.473-475."</p> <p>See United Kingdom 1937.</p>
Southern Rhodesia (U.K.)	4/1/37	"\$2.00, \$0.20 transit visa"	"\$2.00, \$0.20 transit visa"	<p>"U.S. Department of State. ""United Kingdom - passport visas"", 26 August 1950, TIAS no. 2141, United States treaties and other international agreements. Vol. 1, p. 745."</p> <p>U.S. Department of State. Treaties in Force 1944. p. 241.</p> <p>"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 19 June 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.674-675."</p> <p>ibid.</p>
	9/13/50	No visaing	Waived	
St. Pierre Spain	8/20/30	Waived	Waived	<p>"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 29 June 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.757-759."</p> <p>"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 4 September 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.823-824."</p> <p>"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 10 April 1947, TIAS no. 1798, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.834-836"</p>
	7/1/25	10 pesetas	\$1.50	
	8/12/39	Terminated due to notice of denunciation given by Spain 8/30/1939		
Sweden	7/5/25	Waived	Waived	<p>"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 29 June 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.757-759."</p> <p>"U.S. Department of State. ""Waiver of visa fees for nonimmigrants"", 4 September 1939, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.823-824."</p> <p>"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 10 April 1947, TIAS no. 1798, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.834-836"</p>
	9/5/39	4 Kronor	\$1.25	
	4/30/47	Operative 5/1/1947: No visaing	Operative 6/1/1947: Waived	



Switzerland	6/1/25	No visaing	Waived	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 11 May 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.915-916"
	11/13/47	Non-immigrant visa requirements		"U.S. Department of State. ""Switzerland/Liechtenstein - passport visa fees"", 22 October 1947, TIAS no. 3172, United States treaties and other international agreements. Vol. 6, p. 93-97."
Thailand (Siam)	9/19/25	No visaing	Waived	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 19 September 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 11, p.1014-1015."
United Kingdom	4/1/37	"(Obsolete) (see Great Britain, N. Ireland, Australia, Burma, New Zealand, Newfoundland, Southern Rhodesia and India)"		"U.S. Department of State. ""Reduction of visa fees"", 12 March 1937, Treaties and other international agreements of the United States of America, 1776-1949.vol. 12, p.519-521."
	11/12/48	"(See Great Britain, N. Ireland)"		"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 9 November 1948, TIAS no. 1926, Treaties and other international agreements of the United States of America, 1776-1949.vol. 12, p. 917-919."
Uruguay	11/10/49	No visaing	Waived	"U.S. Department of State. ""Waiver of visas and visa fees for nonimmigrants"", 3 November 1949, TIAS no. 2046, Treaties and other international agreements of the United States of America, 1776-1949.vol. 12, p. 1035-1037."
Venezuela	1/18/37	"(not to exceed) \$2.00, valid for 12 months"	"\$2.00, valid for 12 months"	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 5 January 1937, Treaties and other international agreements of the United States of America, 1776-1949.vol. 12, p.1135-1137."
"Yugoslavia (Kingdom of Serbs, Croats and Slovenes)"	2/1/26	"\$0.50 for transit visa (\$1.00 return trip), \$2.00 for 12 months unlimited trips."	"\$0.50 for transit visa, \$2.00 for 6 months unlimited trips"	"U.S. Department of State. ""Reduction of visa fees for nonimmigrants"", 24 December 1925, Treaties and other international agreements of the United States of America, 1776-1949.vol. 12, p.1243-1245."

#### Notes and definitions:

If only one fee rate is given, it is for both regular (multiple entry) and transit (single entry) visas

Countries usually waive fees for diplomats, military personnel, trades inspectors and merchant seamen

Fees are given in US currency unless otherwise designated

Effective date is either the operational date, if given, otherwise it is the ""entered into force"" date; expressed as month/day/year

Waived = no fee charged to visa a passport

No visaing = visaing a passport was not required for limited stays (usually less than two to three months)

Obsolete = fees no longer apply as the nation is no longer recognized as a sovereign country (or similar reason)

#### General references for Table II.

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U.S. Department of State. Record group 59.

## Atalaya Cinderella Magazine—Winter 2008/2009

Editor Christer Brunström tells of his week-long visit to Paris visiting a stamp show in the Winter 2008/2009 issue of *Atalaya*. The meat of the issue is found in the many book reviews, cinderella news and auction reports. It would seem from these reports that cinderella stamps are doing very well on eBay.

Two short articles tell about stamps used for Cape Town-Kimberly courier services issued in the late 1880s for parcels containing diamonds. The other lists the

stamps issued by the Caldas Railway in Colombia that were used for prepaying postage on mail.

*Atalaya* is an English-language non-profit cinderella magazine published for the past thirty-four years by Christer Brunström. As a special offer, a sample cop of this issue (number 68) along with three back issues can be obtained for \$5 in bills (no checks because of high bank costs). Write to Christer at Kungsgatan 23, SE-302 45 Halmstad, Sweden.



# Where was R153 used?

by Robert Hohertz, ARA

According to the "Boston Revenue Book" only 314,980 copies of R153, the one-cent 1897-1903 Franklin definitive with the smaller, sans serif overprint, were prepared, all in two days in June of 1898. These stamps are more commonly found unused than used, in contradiction to the prices assigned in the *Scott Specialized Catalogue*. But we know that they were used, so they were sent out either in place of or with a supply of R154s, the same stamps with the larger, serif overprint.

The question is, where were they sent?

Absent any discovery of distribution records at the Bureau of Engraving and Printing, the only way to get at least a partial answer is to see where they were used.

In *The Check Collector* number three of September 1987, Bob Patetta reported the existence of a check from Port Costa Warehouse, near San Francisco, franked with a pair of R153s. At that time it was the only reported document bearing these stamps.

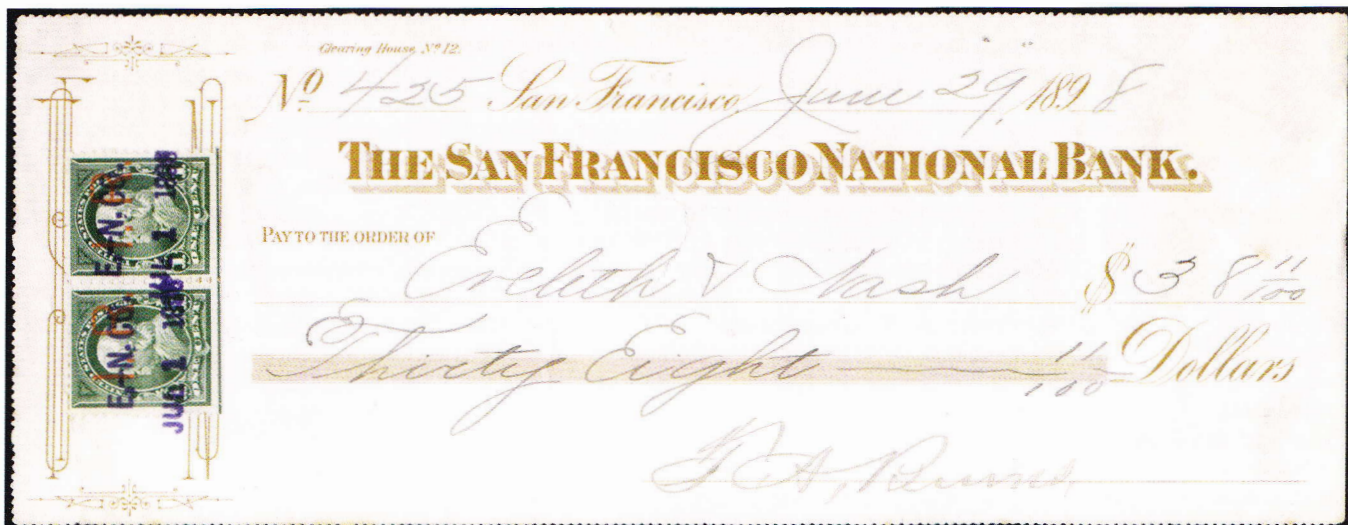


Figure 1. Since that time other California usages have turned up. The one illustrated (Figure 1) is of particular interest, since the R153s are tied by a July 1, 1898, handstamp, making it a first day use.

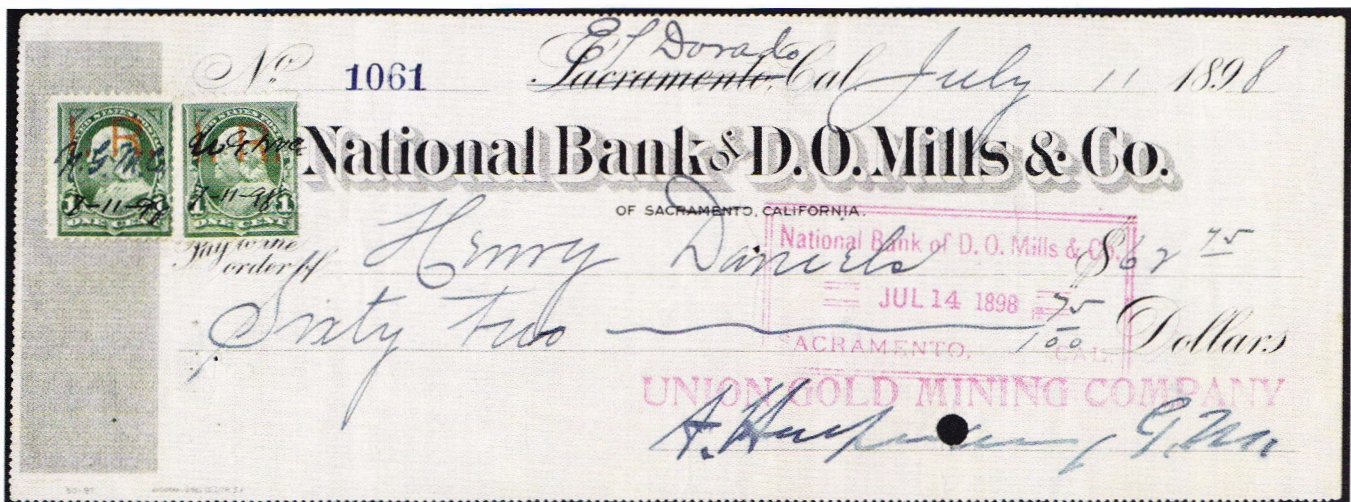


Figure 2. Other California uses are known, primarily on checks of the Union Gold Mining Company (Figure 2) made over from Sacramento to El Dorado.

Another user was the Pacific Land Investment Company of San Francisco (Figure 3).

For a time, the answer seemed to be "California", until Hermann Ivester produced a use in Arkansas (Figure 4).

About the same time, examples on checks from Plain Dealing, Louisiana, began to appear on eBay (Figure 5).

Frank Sente has a first day use of a pair of R153s on





Figure 3.

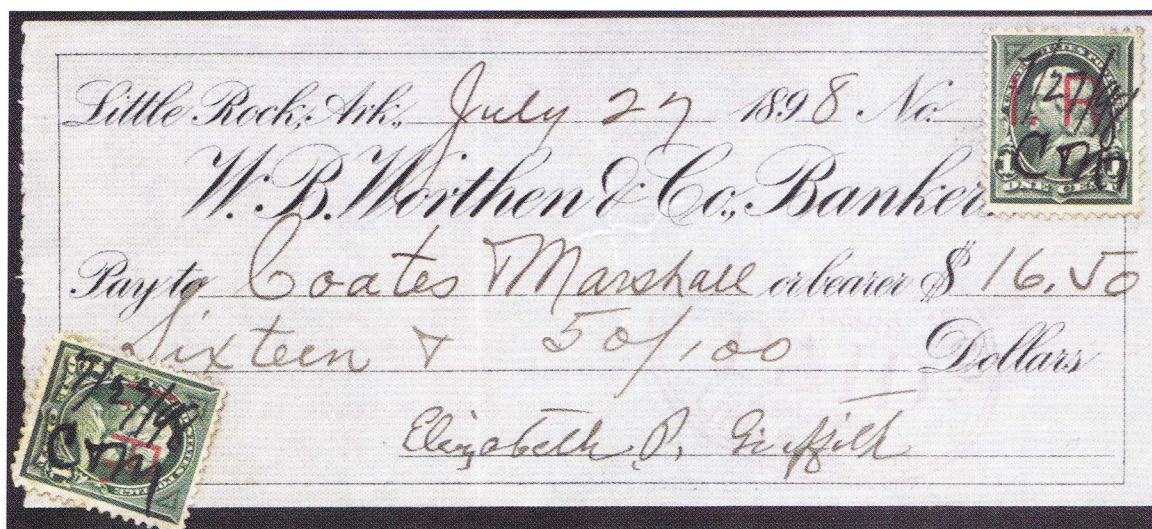


Figure 4.

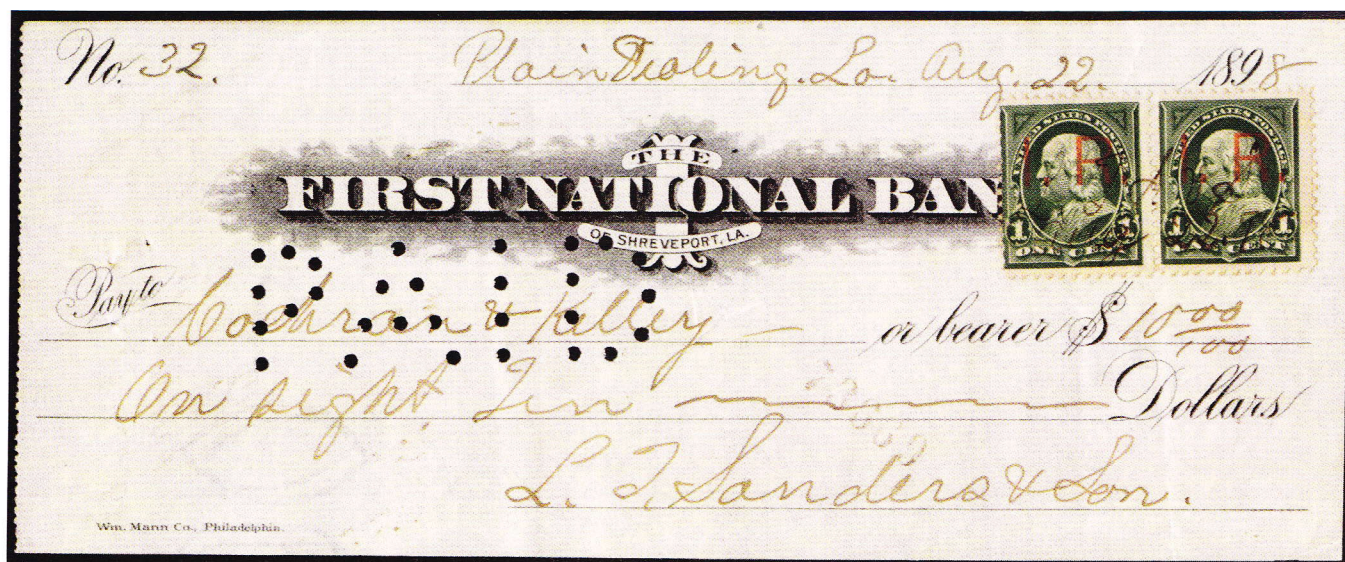


Figure 5.

a receipt from Carthage, Missouri, but both he and I looked on it with some skepticism since receipts were not taxed under the 1898 Act. However, it could have

been taxable as a transfer of an accumulation of funds in an Association, but if so, should have been taxed four cents rather than two. It certainly looks more likely to



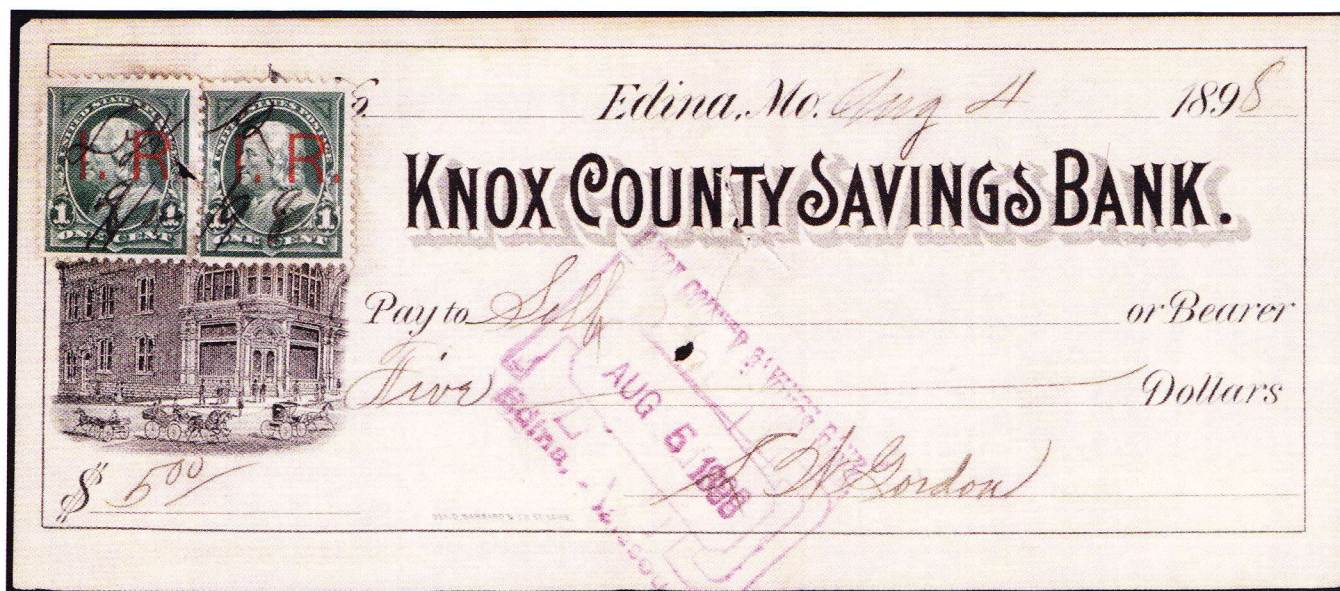


Figure 6. have been a genuine use since more Missouri items are being found.

Presence of R153s in downstate Missouri was confirmed when Bob Patetta made a recent find of several checks franked with them from Edina (Figure 6).

In the September-October 2007 *The American Revenuer*, Len McMaster wrote on the postal use of R153 and 154. In his article he noted early July uses of R153 from Saint Louis (July 11) and Chickamauga Park, Georgia (July 10). The latter, also franked with an R154, was sent to my old haunts, Webster Groves, Missouri. It

is possible that a supply of R153s was available in Saint Louis and some were taken to Georgia, since the letter was sent back to Missouri. If that was not the case, it would appear that both R153s and 154s were available in Georgia in early July. Use of R153 on a check from Georgia would be a good find.

While I do not pretend to have the final answer as to where supplies of R153 were sent, San Francisco and Saint Louis are two likely candidates. Some were available to users in Arkansas, Louisiana, and Georgia. Whether these could have been exported from Saint

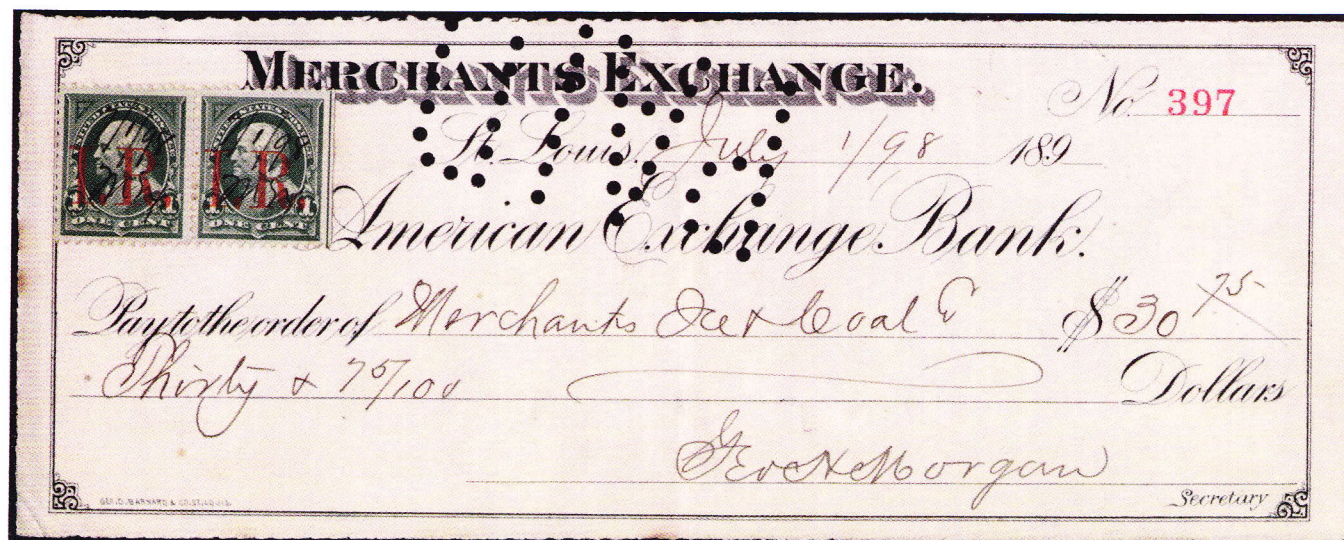


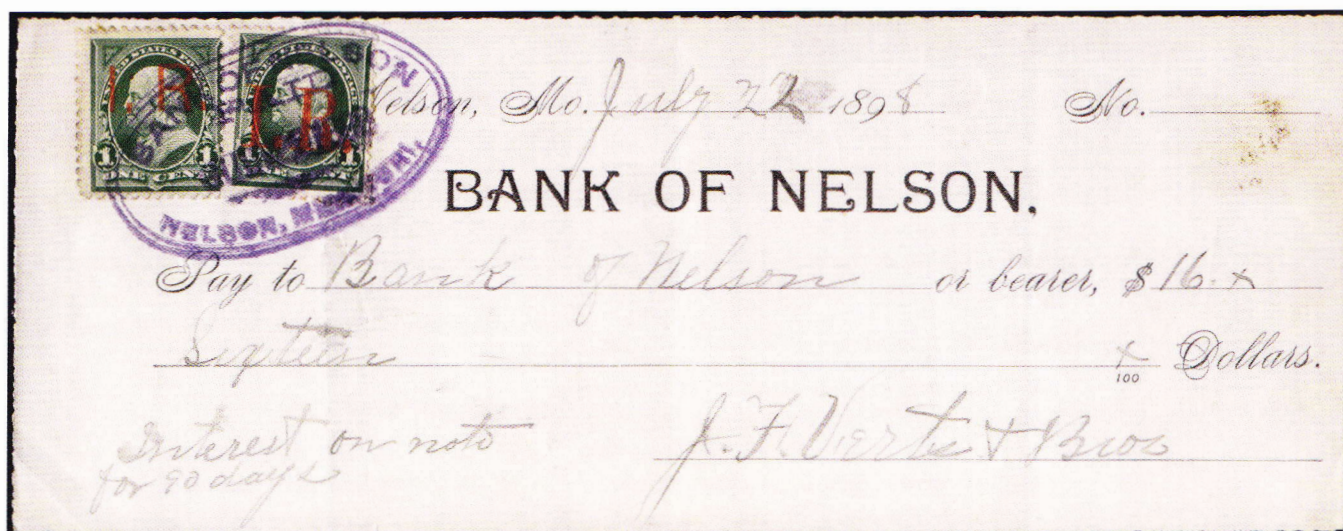
Figure 7. Louis is not certain, but possible.

The check on the Merchant's Exchange of Saint Louis shown in Figure 7 was written on July 1 and the pair of R154s was canceled as of that date. It was cashed on July 7, so the stamps could not have been added later

than that, if not applied at issue. Since both types of overprinted stamps were available in Saint Louis in the first eleven days in July, R153s and R154s were probably shipped at the same time.

Further evidence that both R153s and R154s were





available in Missouri in July is the appearance of one of each on the July 22 check from Nelson, Missouri, shown in Figure 8.

This article could serve as a starting point in answering the question of where R153s were distributed. What other evidence is available to us?

Figure 8.

*Catalogue / Handbook of Revenues Netherlands Indies Japanese Occupation 1942 – 1945 and Republic of Indonesia Administration 1945 – 1949. 2nd edition.* By H. Ramkema and L. B. Vosse. 2008. Heiloo, Netherlands: Dai Nippon. 480 pp., 6 ¾ by 9 ½ in. Price: 65 euro plus 18.45 euro shipping from the Netherlands to the United States. Payment by Paypal available. Contact Leo Vosse at [leo.vosse@planet.nl](mailto:leo.vosse@planet.nl) for details.

There are many murky areas in the world of revenue philately. One of the murkiest must be the revenue issues that were used in Indonesia in the years of Japanese Occupation during World War II and then in the next four years after the end of the war as Indonesia fought the Dutch for independence. In 1999 H. Ramkema authored a 275 page catalog of these issues. It was a ground breaking work that brought to the attention of collectors of Dutch Indies and Indonesian revenues many items that most did not even suspect existed. Now, nine years later Ramkema and Vosse have produced an updated volume that adds even more to our knowledge of this field.

When the Japanese occupation started, the occupation government had prepared neither postage nor revenue stamps. Thus existing Dutch Indies stamps were variously overprinted. This included the overprinting of former Dutch Indies revenue stamped paper. Collectors not familiar with this specific area can still imagine the welter of different varieties of overprints that would have been created in such a chaotic wartime environment.

And the lack of records to which collectors, years later, could turn for details of what was actually issued. Thus the authors have relied heavily on the major collections of material from this area to compile the listings in this catalog. Vosse personally visited the major collectors in the United States during the preparation of this catalog. In addition, visits were made to Indonesia to ferret out any official documentation that was still available.

The catalog covers every area of revenue stamps. It is organized by geographical area and time period. Included are the basic revenues, including documentary stamps, wage tax stamps, and trade tax stamps. These come with a wide variety of overprints, many of which were produced by local government officials and thus are very scarce. Postage stamps were also pressed into service as revenue stamps, with the change in status being noted by printed, typed and even handwritten overprints. More obscure types of revenues are also covered such as dog license stamps, vehicle registration labels, and municipal revenues. Also included are postal savings stamps, savings booklets and labels.

The catalog is heavily illustrated, with some illustrations in color. The printing quality is excellent, as is the paper and the binding. Most items are priced, in euros.

There will never be a complete listing of the revenues of this turbulent time in the history of Indonesia. But the extraordinary efforts of the authors are evident on every page of this work.

Terence Hines

## Literature in review



# What the heck is a KODI?

by Norman Seidelman, ARA

When I inform other stamp collectors that I have managed to put together a small group of KODIs, I get a blank stare in return, always followed by the same question "What the heck is a KODI?" This article explains all; perhaps it will make you lust after them as much as I do.



**Figure 1.** A standard POSTAGE-REVENUE keyplate (King George V).

## Standard Keyplates

The classic large keyplate design is well known to collectors of the British Commonwealth (Figure 1). Six former colonies have issued them in this standard format (Bermuda, Ceylon, Leeward Islands, Malta, Nyasaland, Straits Settlements).

King Edward VII, King George V or Queen Elizabeth II face left whereas King George VI faces right. They were designed, as with almost all British Commonwealth stamps, to serve dual purposes: "POSTAGE" is inscribed along the left edge and "REVENUE" appears on the right edge. A seventh former colony, Tanganyika, modified the format by placing both words at the top. For the lower denominations, fiscal cancels reduce the catalog value of a stamp by up to 90%. The higher denominations were used almost exclusively to indicate payment of various revenue charges; the few that somehow remain unused or received genuine postal cancels are much sought after.

Keyplate issues were printed using two plates: the "head" plate supplied the portrait and its surrounding flourishes while the "frame" or "duty" plate contained the colony name and monetary value. Over time many different printings were made leading to noticeable color variations and numerous head and frame flaws occurred

as the plates wore down. Books have been published which focus on these plate flaws and the Scott and Gibbons catalogs have begun to list them as subspecies.

Ceylon issued the highest value in 1912: King George V 1,000 Rupees (Scott 218, SG 323).

Bermuda adapted the standard large keyplate design in 1966 to issue a \$22 "EXPRESS POSTAGE" stamp used to expedite package mail to the U. S. (Queen Elizabeth II, blue and red, Scott 732, SG E1).

## Revenue-only keyplates

Collectors who specialize in the revenue stamps of the British Commonwealth must contend with a different type of a keyplate stamp—one that was valid *only* for revenue purposes. The standard large keyplate design was altered by having "REVENUE" inscribed along both sides (Figure 2). Listings can be found in the Barefoot catalog (Barefoot 2002), not in Scott or Gibbons which are postage stamp catalogs.

Due to shortage of postage stamps of the same denomination, there are a few instances of "REVENUE-REVENUE" keyplates having temporary periods of postal validity—and these are listed in the standard catalogs. For example, refer to the catalog notes for the Bermuda King George V 12/6 (Scott AR1, SG F1) which was originally issued to pay the 12/6d head tax on tourist tickets.



**Figure 2.** A REVENUE-REVENUE keyplate (King George VI).

**Table I**

### Summary of the REVENUE-REVENUE keyplates

	KG5	KG5	QE2	Total	Barefoot Nos.
Bermuda	1	0	0	1	12
Ceylon	0	4	0	4	10, 12, 14, 15
Kenya	1	1	3	5	1, 3, 6, 8, 10
Malaya:Malacca	0	3	0	3	1, 2, 3
Malaya:Penang	0	3	0	3	5, 6, 7
Straits Settle.	1	3	0	4	57, 58, 59, 60
Straits:BMA	0	2	0	2	1, 2
Nigeria	9	0	0	9	1 --> 4, 6 --> 10
Nyasaland	0	1	0	1	5
Singapore	0	3	3	6	1 --> 6
Tanganyika	1	3	2	6	1, unlisted (small), 2, unlisted, 3, 4
Uganda	0	3	0	3	1, 2, 3
Total	13	26	8	47	

Twelve entities issued a total of forty-seven "REVENUE-REVENUE" keyplate stamps, forty-seven being a higher total than for the POSTAGE & REVENUE keyplates. Tanganyika "REVENUE-REVENUE"s now conform to the standard design. There are two anomalies: one "REVENUE-REVENUE" issued by Tanganyika is small size, and according to Andrew McClellan in correspondence with the author in December 2007, Nigeria Barefoot 5 is really number 4 in which the green ink has faded into gray. Table I is the breakdown (ignoring minor perforation and watermark varieties).

Many of them are of high de-



nomination, as may be expected, such as \$25, \$100, \$250 and \$500. The highest value is again issued by Ceylon, 1938 King George VI 1,000 Rupees. This stamp is exceedingly rare and costly; a not-very-pretty used example was auctioned in December 2006 for \$1,500. No mint copies of it are known. According to Andrew McClellan there are only about twenty copies known of the Nyassaland 1939 King George VI £10 "REVENUE-REVENUE" keyplate. The set of nine King George V stamps from Nigeria is truly scarce, as are those from Uganda. The three King George VI "REVENUE-REVENUE"s from the Straits Settlements were overprinted during the WWII Japanese Occupation and receive a separate listing in Barefoot (numbers 62, 63 and 64). In 1992 Harmers of New York auctioned off a large selection of "REVENUE-REVENUE" keyplates.

## KODIs

All of the "REVENUE-REVENUE" issues of Kenya, Uganda and Tanganyika were issued specifically as receipts for native poll tax payments. Kenya and Tanganyika stamps have "KODI" inscribed at the top (Figure 3) which is a Swahili word meaning "tax" or "rent." Uganda stamps were instead inscribed "POLL TAX" (Figure 4).



**Figure 3.** A Tanganyika KODI keyplate (Queen Elizabeth II).

The "KODI/POLL TAX" issues are coveted by revenue collectors for they are extremely difficult to locate, especially those denominated above 1 shilling. Andrew McClellan noted that for many years only a single copy of the Tanganyika King George VI 5 shilling was known.

Fourteen major varieties exist and are listed in Table II (watermarks not specified).

Stamps issued before 1950 are perforated 14, those around and after 1950 are perforated 13. The Barefoot catalog contains six listing errors for Kenya:

(King George VI) Number 2 and the first number 5 have been reassigned to Tanganyika;

(Queen Elizabeth II) Number 4, the second number 5, 7 and 9 do not exist. The Table II incorporates these changes. Corrections will be made in the eighth edition of Barefoot, planned for release in late 2008.

**Table II**

## Summary of the KODI stamps

Colony	Year	Barefoot No.	Portrait	Face value	frame / head colors
Kenya	1934	1	KG5	1/-	purple / orange
	1937	3	KG5	1/-	purple / red
	1952	6	QE2	2/-	green
	1952	8	QE2	4/-	orange
	1958	10	QE2	5/-	blue
Tanganyika	1934	1	KG5	1/-	purple / rose red
	1938	unlisted	KG5	50c	blue / blue (small size)
	1938	2	KG5	1/-	purple / rose
	1949	unlisted	KG5	5/-	green / black
	1953	3	QE2	1/-	purple / rose
Uganda	1953	4	QE2	5/-	black / green
	1940	1	KG5	1/-	red / blue
	1940	2	KG5	2/-	blue / green
	1940	3	KG5	5/-	green / gray

## Other REVENUE-REVENUE issues

Besides the large standard keyplate design there are many other British Commonwealth revenue stamps which have "REVENUE" inscribed on both sides. They form quite interesting collections in themselves. Examples: small size keyplates (Ceylon Barefoot 8 and 9, Seychelles Barefoot 18–23); the "elephants" design from Malaya and some Malayan states (which also have lower-denomination "POSTAGE and REVENUE" counterparts); Ceylons 1954 Queen Elizabeth II revenues (Barefoot 14–18); the 1945 (really 1950) "Palace Gates" issues from Johore (Barefoot 38–40); the 1950 Pahang Sultan Sir Abu Bakar issues (Barefoot 12 and unlisted \$100 and \$250) plus the 1908 and 1910 King Edward VII revenues from Natal.



**Figure 4.** A Uganda POLL TAX keyplate (King George VI).

## Acknowledgement

I wish to thank Andrew McClellan for critiquing my original text and for offering encouragement, several very important comments and corrections.

## References

- Barefoot, John. 2007. *British Commonwealth Revenues, seventh edition*. York, England: John Barefoot Ltd. [Unfortunately, some of the "REVENUE-REVENUE" keyplates are not identified as such.]
- Harmers of New York. 1992. *Auction of July 16*. [Featured many photographed lots of standard and "REVENUE-REVENUE" keyplates, including two "KODI"s from Tanganyika, one of which was incorrectly described by the consignor as "the only known copy"; additional copies have been discovered in January 2008.]



# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

**CROWN, JEFFREY 7027.** 403 West High St, Portland IN 47371. Proposed by Martin Richardson 1507. Scandinavia, United States.

**DOMINGUEZ, GEORGE DR 7026.** Proposed by Martin Richardson 1507. United States.

### Deceased

448 GIACOMELLI, ANTHONY

### Resigned

5519 AMBLER, E JOHN

5643 BEUTEL, PHILLIP R

4593 GOLDEN, JACK

1211 MUELLER, BARBARA R

5497 NGUYEN, QUOC H

3404 PIERSON, JOEL H

### Change of address

BUCKLES, JOHN 5501. 13028 20th Ave Ct S, Tacoma WA 98444.

CASO, MICHELE 3923. Casella Postale 14257, 00149 Roma Trullo, Italy.

CLAVELL, LOUIS F JR 2423. 15804 Cryders Ln, Whitestone NY 11357-2736.

COVINGTON, BROCK R 3412. 5023 Sentinel Dr, Apt 120, Bethesda MD 20816.

GAY, JERROLD R 5498. 186 Whitney Rd, Stoddard NH 03464.

GOLDEN, MYRNA 3589. POB 423, Lenox Dale MA 01242.

HATFIELD, RICHARD P 5557. 3540 Idlewood Loop, The Villages FL 32162.

HINDS JR, NORMAN C 6979. PO Box 700273, Wabasso FL 32970.

JOUSSET, ERIC 6858. 21 Boulevard de l'Europe, Sainte Foy les' Lyon 69110, France.

SELLERS, F BURTON 5184. 2771 S Roslyn St, Denver CO 80231.

## State Revenue Society news

SRS President Peter Martin announced the results of the State Revenue Society election after the ballots were counted at the Collectors Club in New York City on November 6. Martin is stepping down as SRS president after more than ten years and, as a sign of the continuing interest in state revenue collecting, this marked the first contested election in the society's fifty-three year history.

Elected for the 2009–2011 term starting January 15, 2009, were: President Hermann Ivester (Arkansas); Vice President Harold Effner Jr. (New Jersey); Secretary Kent Gray (New Mexico); Treasurer Terence Hines (New York); and Governors John Bowman (Texas), James Timpson (New York) and Dave Wrisley (Florida).

The new slate is mix of board veterans and some very talented newcomers. Ivester moves up from his vice president's post; Effner becomes vice president after serving for thirty years as the group's treasurer; Hines is a past president and Gray was the incumbent secretary. All three governors are new to the board.

Martin also announced that the society recently reached the 300-member plateau for the first time. Bucking the declining organizational membership trend in philately, the SRS has seen a membership increase of twenty percent in the past two years, much of it spurred



*During the November 6 revenue meeting at the Collectors Club in New York City, State Revenue Society President Peter Martin (left) presents Harold Effner Jr. a recognition plaque for his thirty years of outstanding service as SRS Treasurer.*

by the release of the SRS State Revenue Stamps Catalog in December of last year.

SRS membership is still only \$15, which includes four quarterly issues of the popular *State Revenue News* journal. For details, contact SRS Secretary Kent Gray, Box 67842, Albuquerque, NM 87193.



## Revenue exhibit honors

The following revenue exhibits have been shown at recent shows and received the following awards:

**Garfield-Perry March Party 2008** held March 28–30 in Cleveland, Ohio:

*Lincoln on Revenues: "The Martyred President's Immediate and Enduring Presence on U.S. Tax Stamps 1865–1940"* by William J. Ainsworth received a Gold and the U.S. Stamp Society Statue of Freedom Award.

*Revenues of the Palestine Mandate, (1918–1948)* by Martin D. Cohen received a Silver.

*Revenue Stamped Documents: The First Day of Taxation, July 1, 1898* by Robert Patteta received a single-frame Silver.

**PIPEX 2008** held May 30–June 1 in Seattle, Washington:

*Waterfowl Hunting Permit Stamps: Federal, State, Tribal* by Michael Jaffe received a Gold and the American Revenue Association Award.

**Omaha Stamp Show 2008** held September 5–7 in Omaha, Nebraska:

*Lincoln on Revenues: "The Martyred President's Immediate and Enduring Presence on U.S. Tax Stamps 1865–1940"* by William J. Ainsworth received a Gold, the American Philatelic Congress Award and the American Philatelic Society Pre-1900 Medal of Excellence.

*The State of Taxes* by Kenneth P. Pruess received a Gold

and the State Revenue Society Award.

*A Look at United States Federal and State Tax Stamps and Their Uses* by Thomas and Laura Thomaszek received a Silver Bronze and the Omaha Philatelic Society Novice Award.

*The Philatelic Story of Fifty Years of Hunting and Fishing* by Robert J. Brichacek received a single-frame Silver Bronze and a State Revenue Society Award.

**Chicagopex 2008** held November 21–23 in Arlington Heights, Illinois:

*Revenue Imprinted Railroad Tickets of the Spanish American War Era* by Robert D. Hohertz received a single-frame Gold.

*Prohibition: The Road To, Through, and Out of the Noble Experiment* by Ronald E. Lesher received a Gold.

*The American Revenuer (2007)* edited by Kenneth Trettin received a Gold.

*The SRS State Revenue Stamps Catalog* published by the State Revenue Society received a Vermeil.

**Balpex 2008** held August 29–31 in Hunt Valley, Maryland:

*The Revenue Stamps of Armenia* by Ray Ceresa received a Silver.

*The Trident Revenue Stamps of Podolia* by Ray Ceresa received a single-frame Silver.

*World War II Ration Books* by Douglas K. Lehmann received a single-frame Silver Bronze.

## The Revenue Journal—September 2008

The September 2008 issue of *The Revenue Journal* once again provides articles about a variety of countries: "Polynesie Française" (Joe Ross), "Cayman Islands—Fiscal Stamp Usage, KEVII–QEII" (James Podger) and "India Foreign Bill Stamps—De La Rue Adhesives" (Clive Akerman). Joe's article relates the visit of a friend to Tahiti and some revenues he saw and obtained. The other two articles are overviews that provide us with good basic knowledge of the stamps but not necessarily their usage or tax rates.

The "Notes & Queries" column looks at six items from Europe, Africa, South America, New Zealand and Australia. Editor Clive Akerman's "Reviews" proves to be one of the major articles. Well written as always, he looks at several new revenue books and current periodicals, many of which have not been seen by your editor nor reviewed in this journal.

Another benefit of membership in the Revenue Society, are their periodic revenue auctions. A listing for Auction 13 accompanied this issue. This 464 lot sale consisted of revenue stamps from Commonwealth nations and a wide variety of other countries.

Something that should be of considerable interest

was a small pink slip inserted into the journal. It offers a "Free CD of all back issues of the Revenue Journal." They hop to mail it with the December issue to all who paid their 2008/2009 dues before December 1. (Maybe this would be available to new members as well.) To receive a copy, renewing members had to email <membership@revenuesociety.org.uk> with their current collecting interests, telephone number and a statement saying whether or not they would be interested in receiving future editions of the journals electronically instead of paper copies. Escalating postage and printing costs coupled with faster and more widespread Internet connections, is resulting in a growing number of philatelic organizations to turn to this method of publishing.

*The Revenue Journal* is published quarterly by the Revenue Society. For membership information contact Andrew McClellan, 40 South Park, Sevenoaks, Kent TN13 1TJ, United Kingdom <secretary@revenuesociety.org.uk> (include "revenues" in the subject line to avoid spam filters). Annual dues, which includes a subscription to the journal, is £15 within the United Kingdom and £20 elsewhere.







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## MAIL & INTERNET AUCTION #231

**CLOSING DATE: January 27, 2009 at 11:00 pm EST**

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

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

All stamps are in used condition unless noted as mint.

### UNITED STATES Scott Catalogue Numbers

1	First Issue Revenue Stamps R1c, R3c on a Bingham & Bro's Gallery, Memphis Tenn. edv of a man in a chair. Black h/s, cancel. F 1c with a corner nick	--
2	R2a L.C. & Co. NOV. 1862 p/c (Lawrence Cohen & Co., Playing Cards), F-VF rebanked PHOTO	1,800.00
3	R3c L. & O. Dec. 10, 1863 (Lee & Osgood) black p/c, VF short perf PHOTO	--
4	R3c Scovill's Worm Killer Christie's Aque Balsam. Dr. Bicknell's Bitters. 1870. 8 line black p/c, F thin spot PHOTO	--
5	R5a horizontal strip of three, FVF crease	20.25
6	R5b vertical strip of four, F crease	34.00
7	R6c extra vertical perfs at sides, on an Atlantic Mutual Insurance Co., Union Bank, New York check. 1866. F-VF	--
8	R11c on a Kellogg Brothers Photographers, Hartford, Conn. edv of a man in a chair. Black h/s, cancel, VF	--
9	R11c on a N.C. Sanborn, Photographer, Lowell, Amherst, Mass. edv of a man. Black h/s, cancel, F-VF small faults	--
10	R13c, R18c on a large photograph of Wendell & Michal Wacherman, twins from Rochester, N.Y. F-VF	--
11	R15c on a Julius Brill, Photographer, New York edv of a lady. Black h/s, cancel, VF	--
12	R18c on a Finley & Sons, Canandaigua, N.Y. tintype of a young lady. Black h/s cancel, F-VF	--
13	R18c on a Whitney & Beckwith, Norwalk, Conn. edv of a two ladies. Black h/s, cancel, VF	--
14	R18c S.R.V.D. (S.R. Van Duzer) 1865. black p/c, F	--
15	R19a horizontal pair, VF crease PHOTO	500.00
16	R22c T & Co. (Tarrant & Co.) SON black cds, F thin spot PH	--
17	R24a block of four, F-VF crease and tiny nick in bottom pair	250.00
18	R25a vertical pair, red ADAMS EX. CO. p/c, F PHOTO	--
19	R25a horizontal strip of five, F-VF couple pinholes	52.00
20	R25a vertical pair, blue h/s cancels, F-VF pinholes PHOTO	300.00
21	R33b vertical pair, F-VF PHOTO	1,600.00
22	R34b vertical pair, F crease in top stamp PHOTO	1,250.00
23	R40a horizontal pair, VF small scissor cut between stamps at bottom	250.00
24	R40b vertical strip of three, F crease in bottom stamp	62.50
25	R41a vertical pair, VF PHOTO	350.00
26	R42a Quincy Mining Co. Lake Superior, Mich. draft, 1863. VF tiny pinhole in stamp	--
27	R43a horizontal pair, VF tiny scissor cut between stamps at top PHOTO	675.00
28	R44 WINCHESTER REPEATING ARMS CO. NEW HAVEN, CT. blue h/s, F PHOTO	--
29	R45a block of four, VF sealed tear at top PHOTO	500.00
30	R45b vertical pair, punch cancels, F creases PHOTO	800.00
31	R46b on a Retailers Bond for a license to sell intoxicating liquors. Mishawaka, Indiana. 1863. F-VF	--
32	R47a LIVERPOOL & LONDON FIRE & LIFE INSURANCE	45.00
33	R47a h/s. 1863. VF crease PHOTO	150.00
34	R47a vertical pair, F-VF light crease	150.00
35	R48a block of four, F light creases, UR stamp clipped corner	500.00
36	R49a horizontal pair, F-VF light crease	200.00
37	R49a block of four, F-VF scissor cut between two top stamps bottom between stamps PHOTO	750.00
38	R49b vertical pair, F couple creases, one ending in a sealed tear, PF rectified PHOTO	1,600.00
39	R50a SON black CORN EXCHANGE INS CO NY cds, VF	47.50
40	R50a horizontal strip of four, VF punch cancels	500.00
41	R51a horizontal pair, VF tiny scissor cut between stamps at bottom PHOTO	600.00
42	R52a SON red H L R & S cds, F-VF crease	65.00
43	R52a horizontal pair, VF thin, light crease	200.00
44	R56b on an Executors Bond, Somerset Co., Md. 1863 F-VF 110.00+	--
45	R58a horizontal pair, red h/s cancel, VF crease	160.00
46	R62a horizontal pair, VF crease	200.00
47	R63b vertical pair, F-VF short perf, corner crease	15.00
48	R64d horizontal pair, extra row of vertical perfs at center, F	140.00
49	R65a blue h/s, VF light crease PHOTO	600.00
50	R68a vertical pair, F-VF creases, pinhole	250.00
51	R68a horizontal strip of 4, F-VF small faults, light soiling & upper right corner repaired	500.00
52	R69a two SON blue S.G h/s cancels, F-VF PHOTO	--
53	R69a horizontal pair, F-VF creases	75.00
54	R69a horizontal strip of six, F light creases	225.00
55	R70a vertical strip of three, F-VF	152.50
56	R70a horizontal strip of five, F corner crease	262.50
57	R74a horizontal strip of five, F creases & soiling	1,600.00
58	R75a vertical pair, F-VF light creases, small thin	225.00
59	R76a horizontal pair, F light creases, small scissor cut between stamps at bottom	275.00
60	R78a vertical strip of three, F-VF light crease PHOTO	167.50
61	R79a SON blue h/s, VF tiny sealed tear at top PHOTO	1,300.00
62	R81a horizontal strip of three, F few creases, light soiling on back PHOTO	580.00
63	R82a vertical pair, top sheet margin, minor creases, small ink erosion hole in top stamp	300.00
64	R84a SON MERRIMACK MANUFG. COMPANY black oval h/s, F crease PHOTO	7,000.00
65	R87c horizontal pair, F	180.00
66	R88a horizontal strip of three, VF appearance, few small repairs PHOTO	925.00
67	R89a horizontal strip of four, VF appearance, corner crease, couple	--

67	small tears	400.00
68	R94a F	125.00
69	R96a F corner crease PHOTO	2,000.00
70	Third Issue Revenue Stamps R151 on a Virginia Fire and Marine Insurance Co. check. National Bank of Virginia, Richmond. 1875. F-VF	--
71	Documentary Stamps R154 vertical pair on a Merchants Bank, Fort Smith, Arkansas, check. 1898. F top stamp folded over to back, small faults	--
72	R160 used, VF	110.00
73	R164 on a Merchants Bank, Fort Smith, Arkansas, check. 1899. VF-R164 on a Blaine, Indian Territory bank check drawn on Merchants Bank, Fort Smith, Arkansas. 1898. VF	--
74	R181 cut cancel, VF	150.00
75	R216 used, VF PHOTO	30.00
76	R224 used, F-VF	140.00
77	R226 used, VF PHOTO	600.00
78	R286 rough cut cancel & staple holes, F-VF PHOTO	475.00
79	Proprietary Stamps RB1a W.K. Lewis & Brothers, Oct. 3, 1871 black p/c. F-VF small faults PHOTO	--
80	RB2a THE POND'S EXTRACT COMPANY. DEC 1873 black circular p/c, F PHOTO	--
81	RB4a HAMLIN BROS., black p/c, F PHOTO	--
82	RB4a UDOLPHO WOLFE CO., (Aromatic Schnapps, Detroit) SON purple h/s, F PHOTO	--
83	RB6a A.T. & Co. MAR. 72 (A.T. Shallenberger, Patent Medicine, Rochester, Pa.) red p/c, F small thin PHOTO	--
84	RB9a violet h/s & black brush cancels, F minor stains on back PHOTO	2,750.00
85	RB11a W.A. HOYT & CO. BOSTON, MASS. black p/c, F small faults	--
86	RB11b M B 6-15-79 (Meyer Bros. & Co.) black p/c, F-VF PH	--
87	RB12a R.C.W. May 15, '77 (Rumford Chemical Works) black p/c reading down, F-VF	--
88	RB12b A.E.S. Co., 81: (American Eye Salve Co.) black p/c, reading down, F-VF	--
89	RB12b J.W. & B. CHEMISTS PHILA. (John Wyeth & Bros.) black oval h/s, F-VF thin	--
90	RB13b S.R.V.D. (S.R. Van Duzer) Dec. 1, 1879. black p/c reading up, F thin spot	--
91	RB14a C.W. & CO. (C. Wakefield) 1876 double black p/c reading down, F-VF thin	--
92	RB14b CRS AUG 18 1881 MD black square h/s, F-VF small sealed tear	--
93	RB15b Humphreys' Specific Homeopathic Medicine Co. H black p/c, F-VF thin	--
94	RB17a CHARLES OSGOOD MAY 4 1876 SON black cds, VF short perf PHOTO	--
95	RB17b J.W. & B. (John Wyeth & Bros.) black oval h/s, VF PH	--
96	RB23 on a box Donnell's Liver Regulator with contents. St. Louis, Mo. F-VF small faults	--
97	RB28 on a Pyramid Pile Cure box, empty. Marshall, Mich. F-VF corner stain	--
98	RB62 block A.C. Co. printed cancel, F-VF	24.00
99	RB66 strip of three on a box of Bischoff Kryofine with contents, F part of label is missing	--
100	Stock Transfer Stamps RD18 mint, F-VF	125.00
101	RD20 used, VF	62.50
102	RD23 used, VF	150.00
103	RD61 staple holes, VF PHOTO	375.00
104	RD63 perforin, VF PHOTO	350.00
105	RD65 cut cancel & staple holes, VF PHOTO	1,400.00
106	Beer Tax Stamps REA1 (1B) used, VF small faults, LR corner repaired PHOTO	600.00
107	REA2 (2B) unused, F creases	200.00
108	REA3 (3A) unused, F creases	75.00
109	REA4 (4A) mint, VF tiny corner crease	35.00
110	REA4 (4D) cut to shape, F-VF	10.00
111	REA5 (5A) mint, VF tiny corner crease PHOTO	375.00
112	REA11 (11aB) A. S. 1869 precancel, VF creases PHOTO	350.00
113	REA14 (14B) F-VF small faults	250.00
114	REA14a (14A) F small faults PHOTO	1,750.00
115	REA16 (16B) F small faults	100.00
116	REA21b (22C) F thin spot, light creases	350.00
117	REA22 (23A) VF light creases	25.00
118	REA22a (23B) VF small faults	125.00
119	REA22b (23C) unused, VF creases	30.00
120	REA25a (27B) VF small faults	60.00
121	REA27 (28A) VF small repaired tear, thin spots	250.00
122	REA29b (30C) F small faults	350.00
123	REA31 (32) VF small repaired tear	150.00
124	REA34 (35F) F small faults	100.00
125	REA39 (40B) red COMPLIMENTS -HENRY SCHUHMACHER ROSLINDALE, MASS. 1-1-48 overprint, F light creases	--
126	REA78d (86D) F crease, thin PHOTO	450.00
127	REA80a (88A) F-VF small faults	125.00
128	REA124c (152C) vertical pair, F-VF small faults	15.00
129	REA175 (205A) VF light stain	100.00
130	REA182 (208A) VF corner crease	150.00
131	Playing Cards Stamps RF5 Portsmouth, N.H., ACT 1917 magenta surcharge, mint, F-VF PHOTO	--
132	RF5 Racine, Wi., surcharge, L.P.H. printed cancel, used, VF usual crease, thin spot PHOTO	--
133	RF14 magenta surcharge, used, VF	125.00
134	RF15 used, F thin	625.00
135	RF18 carmine surcharge, used, F-VF	65.00

136	Playing Cards Stamps For The Virgin Islands RFV1 used, F-VF usual crease	225.00
137	RFV2 used on box fragment, F-VF crease	60.00
138	RFV3 used, F usual crease	125.00
139	Silver Tax Stamps RG95 mint, F-VF	150.00
140	RG130 used, VF	35.00
141	Tax Exempt Potatoes Stamps R114a definitive booklet of 192, black on white cover, mint, VF	200.00
142	R115a booklet pane of twelve, mint, F	500.00
143	R116a booklet pane of twelve, mint, F-VF	450.00
144	R118a definitive booklet of 192, black on white cover, mint, VF	200.00
145	Marihuana Transfer Tax Stamps RJM1 mint, natural s/e at top, F-VF PHOTO	550.00
146	RJM3 mint, natural s/e at top, F-VF PHOTO	550.00
147	RJM6 mint, natural s/e at top, F-VF PHOTO	550.00
148	Consular Service Fee Stamps RK1 embossed cancel, F-VF	100.00
149	RK7 VF	110.00
150	RK9 natural s/e at bottom, VF	125.00
151	RK10 light embossed cancel, F-VF PHOTO	575.00
152	RK13 light embossed cancel, F-VF PHOTO	225.00
153	RK15 F-VF	175.00
154	RK22 F-VF	140.00
155	RK23 F-VF	160.00
156	RK25 F	110.00
157	RK26 natural s/e at right, F PHOTO	450.00
158	RK28 F-VF	100.00
159	RK33 VF	110.00
160	RK39 F-VF	150.00
161	RK40 embossed cancel, F-VF	160.00
162	collection of 47 stamps with plate varieties, mounted on small pieces of paper and annotated, mostly common stamps but includes a few with higher CVs, F-VF	207.50
163	Customs Fee Stamps RL7 used, F-VF	85.00
164	RL8 used, VF	100.00
165	Embossed Revenue Stamped Paper RM202 sharp strike on a promissory note. 1800. Fold affects stamp, F-VF	200.00
166	Revenue Stamped Paper RN-Q1 New York, Milwaukee & St. Paul Railway Co. scrip certificate, 1872. Signed by Russell Sage, financier and politician. F-VF	--
167	Private Die Match Stamps RO58P3 VF	75.00
168	RO67b F light crease	25.00
169	RO75Ad F light crease PHOTO	40.00
170	Private Die Medicine Stamps RS31a F	325.00
171	B. Brandreth Allocks Porous Plasters. Unused plaster in original glassine bag, VF	--
172	RS142d F	60.00
173	RS180d F-VF small repaired thin, small faults PHOTO	400.00
174	RS227b Foreign entry of the 1c X. Bazin essay. F-VF thin, usual creases and small faults PHOTO	1,250.00
175	Johnson & Johnson Porous Belladonna Plaster. Unused plaster in original package, F-VF	--
176	Dr. Kilmers Swamp Root advertising cover. 1895. VF vertical fold	--
177	Private Die Perfume Stamps RT2hd F-VF small faults	125.00
178	Match & Medicine Facsimile Labels 90M1 on full package of Dr. C. McLane's Celebrated Liver Pills. F small faults	--
179	234M1 die cut, pre-print paper fold, F faults	--
180	Motor Vehicle Use Tax Stamps RV3 mint, F-VF	22.50
181	RV8 mint, F-VF	60.00
182	RV10 mint, F-VF	55.00
183	RV14 mint, VF	37.50
184	RV16 mint, VF	37.50
185	RV19 mint, F-VF	65.00
186	RV22 mint, VF	90.00
187	RV26 mint, F-VF	62.50
188	RV28 mint, VF	55.00
189	RV31 mint, VF	92.50
190	RV35 mint, VF	62.50
191	RV37 mint, VF	47.50
192	RV39 mint, F-VF	47.50
193	RV44 mint, VF	67.50
194	RV46 mint, F-VF	50.00
195	RV48 mint, VF	47.50
196	RV50 mint, F-VF	37.50
197	Firearms Transfer Tax Stamps RY1 mint, F PHOTO	450.00
198	RY3 mint, VF	85.00
199	Rectification Tax Stamps RZ1-18 complete set, used, VF	265.50
200	Special Tax Stamps Manufacturer of Oleomargarine, F.Y.E. 1945 \$600 green, VF crease	--
201	Telephone Franks & Message Coupons American Telephone & Telegraph Co., 5 red, 1895-6, booklet pane of 20, mint, VF	--
202	American Telephone & Telegraph Co., 25 green on blue, 1940-1, h/s AUDITED, booklet pane of 20, mint, VF	--
203	American Telephone & Telegraph Co., 5 green, 1943-4, booklet pane of 20, mint, VF	--
204	American Telephone & Telegraph Co., 5 blue, 1946-7, booklet pane of 20, mint, VF	--
205	Central N.Y. Tel. and Tel. Co., 5c black & red on light green, 1903, booklet pane of five, mint, VF	--
206	Colorado Telephone Co., 5c blue on blue, 1906, mint, VF PH	--
207	Moore's Telephone System, 10 red, black & pink, booklet pane of four, mint, VF	--
208	New England Telephone and Telegraph Co., 10c black & red on light blue, 1900, booklet pane of five, mint, VF	--
209	New England Telephone and Telegraph Co., 10c black & brown, 1902, booklet pane of five, mint, VF	--
210	New England Telephone and Telegraph Co., 10c black & brown, 1903, booklet pane of five, mint, VF	--
211	New York Telephone Co. Metropolitan Franking Zone, blue & red, 1925, booklet pane of two, mint, VF	--
212	New York Telephone Co. and New York and New Jersey Telephone Co., yellow on blue, 1903, booklet pane of two, mint, VF	--
213	Pacific States Telephone and Telegraph Co./Sunset Telephone and Telegraph Co., brown, black & blue on pink, 1903, booklet pane of two, mint, VF	--
214	Pacific States Telephone and Telegraph Co./Sunset Telephone and Telegraph Co., 10c blue & gray, 1905, booklet pane of five, mint, VF	--
215	Pacific States Telephone and Telegraph Co./Sunset Telephone and Telegraph Co., 10c blue & green on light green, 1906, booklet pane of five, mint, VF	--
216	Pacific Telephone and Telegraph Co./American Telephone & Telegraph Co., 5 blue, 1936, mint, VF	--
217	Pennsylvania Telephone Co., 5 black on brown, 1897-8, mint, VF	--
218	Postal Savings Stamps PS11b mint, F-VF	50.00
219	PS11b electric eye marks, mint, F-VF	55.00
220	PS11c electric eye marks, mint, F-VF	115.00
221	PS12b electric eye marks, mint, F-VF	65.00
222	War Savings Stamps WS7b electric eye marks, mint, F-VF	55.00
223	Savings Stamps S7a mint, VF	300.00
224	Sanitary Fair WV1 unused, F-VF PHOTO	125.00



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packouz@gs.com>.

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ance, prepaid, to: David Sohn, 1607 Boathouse  
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or (847) 564-0692 or email <davidsohn32@com-  
cast.net>.

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90241-2912.

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**Wanted: Great Britain** playing card tax wrap-  
pers, duty aces and labels/seals used after tax  
repealed, and state playing card stamps. Scott  
A. McClung, 8381-H Montgomery Run Road,

Ellicott City, MD 21043.

\*1938\*

**Wanted: Playing Card** stamps! I will buy or trade  
other revenue material for your duplicate RF ma-  
terial. All RF or RU material is wanted. Richard  
Lesnewski, 1703 W. Sunridge Drive, Tucson AZ  
85704.

\*1939\*

**Visit Indonesia**, a tropical paradise. Otherwise  
ask the new approval books of revenues and  
cinderellas through Mr. Ray Major, Box 509,  
Fayetteville MY 13066-0509. A. Soesantio, ARA  
(travel advice welcomed).

\*1940\*

**It's A Wrap!** U.S. Revenue Stamps Used on  
Playing Cards, 1862-1883 by Kristin Patterson.  
120 page color book. \$40 postage paid in U.S.  
for other countries and more info goto www.  
swanassoc.com/itsawrap. Send check or M.O.  
to Kristin Patterson, 851 Ironwood Drive, San  
Jose, CA 95125-2815. Less than 30 left.\*1941\*

**The Revenue Stamps of Iraq**, 3rd Edition.  
Published July 2002, Retail \$40 postage paid in  
the US. Available from author, Joe Ross, 8036  
Rio Linda Blvd, Elverta, CA 95626 USA. Email  
<calrevjoe@aol.com>

\*1942\*

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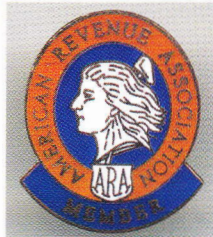
*This is the first comprehensive philatelic study of U.S. oleomargarine tax stamps and licenses. It includes a complete catalog of all known varieties issued by both the federal and state governments, together with many details of their printing and usage. All items are priced. It is available from the ARA for \$27.50 postpaid to North America.*

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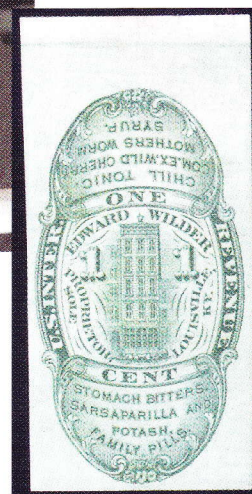
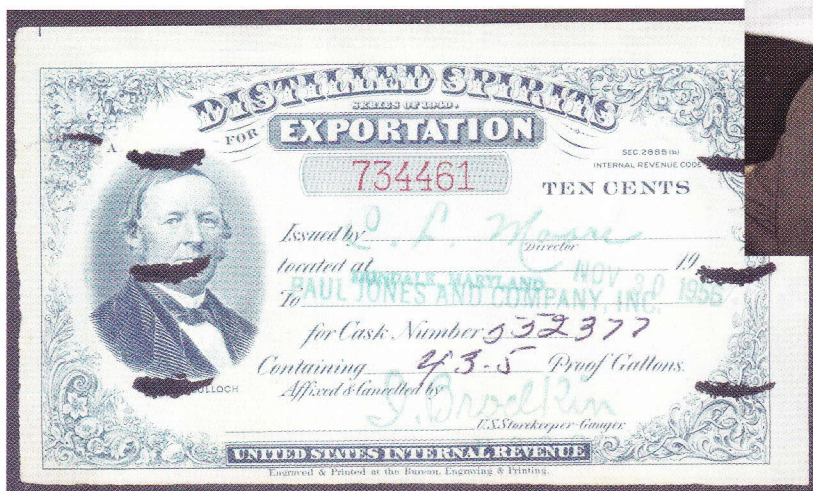
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