



The American Revenuer

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This cancel was used by the Wisconsin State
Treasurer on a variety of documents
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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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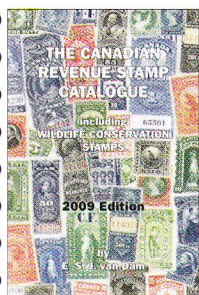
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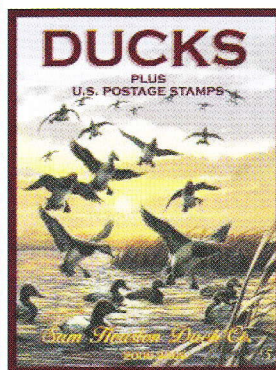
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Private die proprietary firm obliterations

by Jim Fletcher, ARA

Some of my private die proprietary stamps have a curious obliteration of the firm's name. Remember that such a marking was not approved for canceling a proprietary revenue stamp.



Figure 1 In Figure 1 is shown RS33 and its counterpart with "Brandreth Pills" and "B.Brandreth" marked out. Probably it was sold to another firm for the other firm's usage on its products.



Figure 2. Figure 2 is RS295 with two examples of "Hall & Ruckel /New York" marked out. It is hard to make it out, but they both have "X. B." overprinted which stands for Xavier Bazin, who dealt in perfumes and cosmetics. In 1877, Xavier Bazin had concluded an arrangement for Hall & Ruckel to be his sole agent for his products.

Figure 3. The "X. B." cancellations are one of several used by Hall



& Ruckel. The sales catalogue for the Morton Dean Joyce Private Die Proprietary Collection pictures such a stamp under Xavier Bazin.

Figure 3 shows RT4 and its counterpart where "Corning & Tappan" is marked out. Elliott made note of this in his house organ *Pat Paragraphs*. Perhaps this also was sold to another firm. Or maybe it was done at the request of Herman Tappan, the successor to Corning & Tappan.



Figure 4.

Figure 4 shows RT19 and with it the obliteration of "Tetlow's." The obliteration is broad enough to almost cover the central vignette. Elliott Perry indicated that the Tetlow stamps were normally canceled with what looked like a handstamp but sometimes were pen canceled. Is this a variation of the pen cancel?

Figure 5 shows RT20 and two curious examples. The first has "C. B. Woodworth & Sons" and "Rochester, N.Y." obliterated. The third stamp has these identifications cut out. I

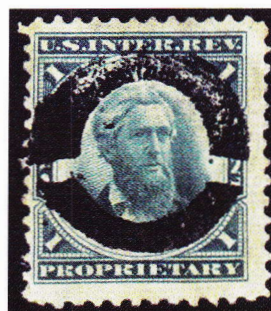


Figure 5.

doubt if these are die cut, as the edges are rough. Perhaps it is only an unofficial person messing around with scis-

Private die/on 101

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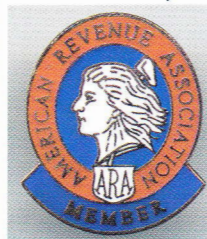
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S.D. Hastings—his mark on the taxed Civil War era documents of Wisconsin

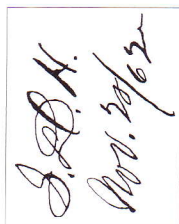


Figure 1. Manuscript cancel.

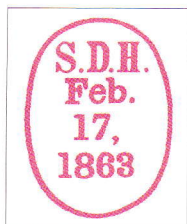


Figure 2. Red cancel.



Figure 3. Black cancel.

by Kristin Patterson, ARA

Part 1: What does S.D.H. stand for?

You may have seen these cancels (Figure 1 through 3) on United States First Issue Revenue stamps, but may not have known who used them. The simple answer to “What does S.D.H. stand for?” is Samuel Dexter Hastings. The more complex answer will be partially described here and in the next three parts more details about the documents that required Hastings’s signature and canceled stamps paying the appropriate documentary taxes will be provided.

Samuel Dexter Hastings served as the Wisconsin State Treasurer from 1858 to 1865. Wisconsin had been a state for less than ten years when he was elected the State Treasurer. Hastings was serving his second term as treasurer in 1861 when Wisconsin and other loyal northern

states joined to support the Union cause in the American Civil War.

On October 1, 1862, the first United States Revenue Act, “An act to provide Internal Revenue to support the government and to pay Interest on the Public Debt,” went into effect requiring “a 2¢ tax on any sum of money exceeding \$20, drawn upon any bank.” On August 1, 1864, the 2¢ tax was extended to cover all checks over \$10. The Act specifically stated, “That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, ..., the person using or affixing the same shall write thereupon the initials of

his name, and the date upon which the same shall be attached or used, so that the same may not again be used.” (Italic added for emphasis.) A major function of the State Treasurer, his assistant and his clerks were to issue such checks.

Hastings began canceling the required stamps with manuscript pen markings as shown in Figure 1. In February 1863, a canceling device was used so that Hastings and his assistants could more quickly cancel (Figure 2) the stamps on documents. Only red ink was used at this time. In July 1863, the ink was changed to black. The black oval cancels (Figure 3) continued to be used until Hastings’s fourth term ended in December 1865.

Hastings (Figure 4) was born July 24, 1816, in Massachusetts and moved with his family to Walworth County, Wisconsin Territory, in 1846, where he was soon elected Justice of the Peace. In 1848, he was nominated for the state legislature and elected by a large majority. A year later he went to the state capital, Madison, as a member of the first regular session of the legislature after the state was admitted to the Union in 1848. He was a big proponent of the temperance reform movement and a pioneer in the anti-slavery movement.

In the fall of 1857, Hastings won the election for Wisconsin State Treasurer on the Republican ticket. The position required him to take care of and guard the State Funds and the banking securities entrusted to the State Treasurer. He served four consecutive terms from January 1858 to December 1865 and his efforts were concentrated on saving the credit of the state, securing a better monetary system and providing the means to enable the state to respond promptly to all calls for volunteers made by the nation.

This was very evident during the great Rebellion, when treasury responsibilities were extended, but not limited, to include extra payments to volunteers’ families (Part 2) and the allotment of volunteers’ pay (Part 3). When the U.S. Government enacted the Revenue Act of 1862, this further broadened the Treasurer’s responsibilities to include the federal taxing of the aforementioned checks along with routine Wisconsin State Government

Kristin Patterson, a revenue collector, is a native Wisconsinite who now resides in San Jose, California. She continues to research Hastings and is interested in receiving information about stamps, documents and checks issued by the Wisconsin State Treasurer’s Office. She can be contacted at <kristin_email@yahoo.com>.

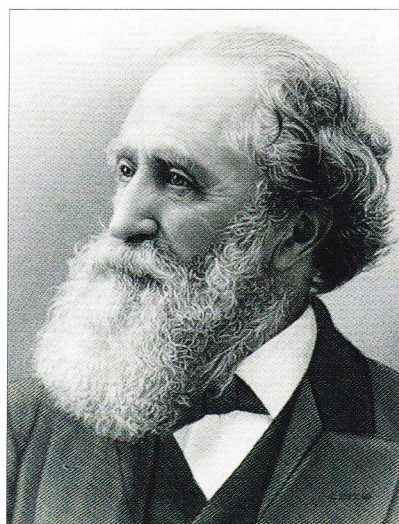


Figure 4. Samuel Dexter Hastings, 1816–90, Wisconsin State Treasurer, 1858–65.



Figure 5. 2¢ Bank Checks, Certificates, Express and U.S. Internal Revenue stamps.

checks (Part 4) issued to the suppliers of products and services. The taxation of payments affected everyone in the State. S.D.H. cancels can be seen on both single off-document stamps (Part 1) and stamps used on a variety of receipts and checks. A variety of documents will be illustrated in the following three part of this article as outlined at the end of this article.

Hastings also served as secretary of the State Board of Charities and Reform, a trustee of the State Hospital for the Insane, curator of the Wisconsin State Historical Society, and treasurer for nearly twenty years of the Wisconsin Academy of Science, Arts, and Letters. He held numerous local offices in Wisconsin but was most widely known for his championship of abolition and prohibition. As a staunch anti-slavery abolitionist, Hastings was the unsuccessful Prohibition candidate for Congress in 1882 and was unsuccessful in his bid for the 1884 governorship. He spoke in favor of prohibition in all parts of the U.S., as well as in England, Australia and New Zealand. He was for many years a contributor to prohibition and anti-slavery newspapers and served in executive capacities with the Sons of Temperance, Independent Order of Good Templars and the National Temperance Society and Publication House.

His final home was in Green Bay, Wisconsin, where he succumbed to an attack of grippe on March 26, 1903, at age 87 after a three week illness. He is buried in Woodlawn Cemetery in Green Bay. He was survived by his son, Judge Samuel D. Hastings, Jr., and daughters, Emma M. Hobart and Florence L. Hoyt.

As State Treasurer, Hastings's primary job was to issue checks to the people and companies that were owed money by the state. Starting October 1, 1862, the checks that he issued began to be taxed by the federal govern-

ment; therefore, most of his cancels can be found on 2¢ revenue stamps. Figure 5 shows S.D.H. cancels on an assortment of 2¢ documentary stamps. The stamps can be found perforate, part-perforate and imperforate.

However, with the amendment of the Revenue Act on December 25, 1862, "no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed invalid for the want of the particular description of stamp designated for the duty charged, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon." Many interpreted this to mean that any stamp, provided the denomination paid the correct amount, could be legitimately used to pay the tax on any commodity or document. This was obviously the interpretation of the Wisconsin government as it led to the use of 2¢ Playing Cards (Figure 6) and Proprietary stamps on documents.

Also, the State Treasury issued receipts verifying that payments had been made. In effect on August 1, 1864, the amended Revenue Act stated, "Receipt for the payment of any sum of money exceeding twenty dollars, [the tax was] two cents." This change mandated more work for Hastings and his assistants. For stamp collectors this also made available more documents with S.D.H. cancels which will be shown in the next three parts.



Figure 6. Blue 2¢ Playing Cards stamp.

Part 2: War Fund extra pay to Wisconsin volunteers' families

This part of the article will describe the process that families of volunteer soldiers went through to receive extra pay from the Wisconsin government along with illustrations of the associated documents.

Approved by the Wisconsin State legislature on May 25, 1861, (Chapter 8, Sec. 1, 1861 Extra Session) "Non-commissioned officers, musicians, and privates mustered into the service of the United States, shall receive from the time of being so mustered, in addition to the pay, the sum of [\$5] five dollars per month to all volunteers hav-

ing families dependant on them for their support." The term "family" meant a wife or person having charge of the family of any soldier mustered into the service of the state. On March 22, 1862, (Chap. 112) the term "family" was explained "to mean the wife living with, and dependant upon the volunteer for support, his children under fourteen years of age; having no wife or children, then infirm and indigent parents actually dependent upon the labor of said volunteer for support, provided, that no one family or person shall be entitled to draw

more than five dollars per month under the provisions of this act."

A Wisconsin volunteer was any non-commissioned, enlisted or drafted soldier who fought for a Wisconsin or United States Civil War regiment. But if a Wisconsin citizen enlisted in a company not organized within the state, they would lose the right to the extra \$5 payment. Chapter 117 (March 10, 1864) discouraged citizens from enlisting in out-of-state units and receiving a bounty or bribe to meet that other state's government quota. This was a critical move by Wisconsin as quotas were getting harder and harder to fill as the war continued into its third and fourth years. Volunteers from other states enlisting in the Wisconsin regiments were also not entitled to extra pay.

Extra pay was not disbursed at the expiration of each month, but rather remained in the state treasury's War Fund until orders were made by the recipient to the Secretary of State for his warrant to draw the payments in accordance with law. If the accumulated extra pay was

not drawn from the treasury on such orders, it was to be paid to the soldier at the expiration of his term of service. So the money remained in the War Fund account until it was drawn from the treasury based on the following steps:

1. The commanding officers of all military organizations submitted a report to the Wisconsin Adjutant General on the first day of each month with the names of all non-commissioned officers, musicians or privates along with their status. The report was sent to the Secretary of State.
2. From the Secretary of State's Office, the extra pay recipient received a blank Aid to Volunteer form required for each extra pay request.
3. Later, the Secretary of State also sent a separate affidavit that required verification by a local Justice of Peace who could vouch for the family's dependency on the soldier.
4. Upon receiving the completed Aid to Volunteer form and affidavit, the Secretary of State verified that

the recipient was entitled to the \$5 per month and drew his warrant authorizing the payment. He would then send the warrant to the State Treasurer's Office.

5. The State Treasurer's Office receipt, which was pre-printed at the bottom of the Aid to Volunteer forms, was removed and sent to the recipient for their signature.
6. Once the receipt was returned to State Treasurer Hastings, he would date the receipt and glue it to the authorizing warrant. He would then issue and send a War Fund Extra Pay to Families of Volunteers check to the recipient.

The commanding officers of all regiments, companies or other military organizations were required to report to the Adjutant General of Wisconsin, on the first day of each month, or as soon thereafter as practical, the names of all non-commissioned officers, musicians or privates who had died, deserted, been made prisoner by the enemy, honorably discharged or dishonorably dismissed from service, since their last report with the respective dates of such deaths, desertions, discharges or dismissals. A copy of the report was then transmitted by the

Figure 7. Back of an original Aid to Volunteer form filed for Corporal August Heise by his father.

Milwaukee October 10th 1862.

The Secretary of State

Will please draw his Warrant on the State Treasurer in favor of *August Heise* for amount of extra pay due him, as provided in Chapter 8, Laws of 1861, Extra Session, and Chapter 112, Laws 1862.

For Edw. G. Ginn

STATE OF WISCONSIN.

County of *Milwaukee* } ss. The undersigned, a Justice of the Peace of the
 Town of *Milwaukee* } in the County aforesaid, does hereby certify, that
August Heise in whose favor the above order is drawn, is a resident
 of said Town, and has been mustered into the service of the United States, or of this State,
 in Company *C. J. Regiment Wisconsin Volunteers*;
 that, to the best of his knowledge and belief, said Volunteer has not deserted, been dis-
 charged or dismissed from the service; that he has a family dependent upon him for
 support, consisting of *a Mother*
 that he is personally acquainted with *Frederick Heise* who signs the
 order, and knows that *he* is the *person* having charge of the family dependent
 upon the said *August Heise*

Witness, my hand and seal, this *10th* day
 of *October* A. D. 1862.

W. H. Ginn Justice of the Peace.

State Treasury.

I HEREBY CERTIFY, that from the Books in this Office, it appears that there is
 due *Aug. Heise* of *Milwaukee* County of
15 Dollars, being extra pay to *Nov 10*
 1862 as provided in Chapter 8, Laws of 1861, Extra Session, and Chapter 112, Laws of
 1862.

Sam'l D. Hastings Asst State Treasurer.

Adjutant General to the Secretary of State. If the commanding officers failed or neglected to make the report within twenty days, the Secretary of State withheld all warrants for extra pay of the members of the delinquent regiments, companies or body of volunteers, until full and complete returns were received.

Figure 7 shows an initial Aid to Volunteer form which was required in step two. The form was completed by Frederick Heise, the father of August Heise, a wagoner in Company C, 9th Regiment. The form requested the soldier's name, unit, name of recipient(s), relationship of the recipient(s) and county of residence. The form was required each time a request for extra pay was made. The recipient would indicate if they were the wife, child or parent of the volunteer. At this time, a Justice of Peace from the soldier's county would sign the form verifying that the recipient was in charge of the volunteer's family. Later, the section certifying that the soldier was a resident and his family was dependent upon him, was removed and incorporated into the affidavit.

When the Aid to Volunteer form was received by the Secretary of State (Figure 8) a sequential number (31,081) was assigned to the front of each Aid to Volunteer form along with the volunteer's identification number (7,133) which was referenced on all forms related to that volunteer. Finally, a third number (2,519) in red was also included, but it is unclear the purpose of this number. It may have been used to reference the end of the volunteer's service. In Heise's case, he died February 18, 1864, while in Little Rock, Arkansas, after being transferred to Company G, 9th Regiment on January 1, 1864. The partial remaining text on the bottom of the form describes Chapter 8 of the Wisconsin Laws of 1861.

Included in the initial Aid to Volunteer forms was an area for certification by the local Justice of the Peace of the town in which the soldier resided, stating that the person drawing the order is the wife or the person having charge of the family of the soldier. Later, the State began issuing five separate affidavit forms: Affidavit for Wife, Affidavit in Case of Children, Affidavit in Case of Parents, Affidavit in Case of Mother (Figure 9) and Affidavit in Case of Father. One reason for the change may

Aid to Volunteers.

By Chapter 8 of the Laws of 1861, Extra Session, and Chapter 112 of the Laws of 1862, it was provided that—
 "The non-commissioned officers, musicians and privates of infantry, cavalry and artillery, mustered into the service of the United States or of this State, since the 16th day of April, 1861, shall receive from the time of being so mustered, in addition to the pay provided for like non-commissioned officers, musicians and privates in the army of the United States, the sum of five dollars per month to all volunteers having families dependent upon them for their support.
 The term "family" is construed to mean, "the wife living with and actually dependent upon the volunteer for support at the time of his enlistment; or having no wife as above, then his children under fourteen years of age; having no wife or children, then infirm and indigent parent or parents actually dependent upon the labor of said volunteer for support at the time of his enlistment. *Provided*, that no one family or person shall be entitled to

have been a consequence of the Revenue Act of 1862 which initiated the taxing of all affidavits. The initial Aid to Volunteers forms served as affidavits (Figure 7), but was required each time a request for extra pay was made. Later the affidavit was requested only once as the second to last line states, "Note.—This affidavit is wanted but once."

The Affidavit in Case of a Mother was for Private Harrison Hollister who served a 100-day term as a nurse in Company F, 40th Regiment. The affidavit is glued to the Aid to Volunteer form. On October 1, 1862, the passing of the Revenue Act required that a 5¢ tax be applied to all certificates or affidavits. The new affidavits clearly stated at the bottom "Every Jurat must have a Five Cent U.S. Revenue Stamp affixed, and canceled by the Magistrate." The jurat is the certification added to the affidavit by the Justice of Peace or the Notary Public stating when the affidavit was made in their presence. The completed Aid to Volunteer form with the affidavit was then sent to the Secretary of State.

Figure 8. Front of Aid to Volunteer form from the Secretary of State's office filed for August Heise.

Figure 9. Affidavit in case of a Mother for Harrison Holister with a 5c Certificate stamp attached to the Aid to Volunteer form.

AFFIDAVIT IN CASE OF A MOTHER.

To be made by three persons known to the Magistrate to be responsible; not by the Applicant, nor any Member of the Family.

PENALTY.—Any OFFICER or PERSON making a false statement to accompany any application for this extra pay, or who shall knowingly affix a jurat to a false statement or affidavit to be used in obtaining this extra pay, shall forfeit DOUBLE THE AMOUNT received from the State Treasurer, to be recovered with costs, on the complaint of any person who shall bring suit therefor in the name of the State: one-half of the forfeit to go to the complainant, the other half to the State. And such officer or person shall, in addition, be liable to indictment for a misdemeanor, and to punishment by fine and imprisonment, at the discretion of the Court.

State of Wisconsin, }
County of Walworth } ss. Orrin Coon
Daniel H Kolo and
Anna Kolo

being duly sworn, each for himself deposes and says, that Harrison Holister a soldier in Company F 40th Regt Wis Vol Infy was, at the time he was mustered into the service, a resident of the town of Walworth County of Walworth State of Wisconsin; and that he has no wife or children; that they are acquainted with Martha F Holister the widowed mother of said soldier, and knew her to be infirm and indigent, and that she does now, and at the time he was so mustered, she did actually depend upon the labor of said soldier for support; that the family of said soldier has not directly or indirectly applied for or drawn any money from the Volunteer Aid Fund of the State, on behalf of any other soldier; and that, to the best of their knowledge and belief, the said soldier has not deserted, been discharged or dismissed from the service.

Subscribed and sworn before me, this 13 day of October 1864
Wm Maxson
Justice of the Peace

State of Wisconsin, }
Town of Walworth } ss.
County of Walworth

The undersigned do certify on honor, that the persons who sign the foregoing affidavit are personally known to us to be credible and responsible persons, not interested in the above claim, and that their statements can be relied on, as we verily believe.

Wm Maxson Justice of the Peace.
Beardsley Lake Chairman of the Board.

NOTE.—This affidavit is wanted but once.
Every Jurat must have a Five Cent U. S. Revenue Stamp affixed, and canceled by the Magistrate.

In step four, the Secretary of State would verify that the recipient was entitled to the extra pay. After checking

the Adjutant General report from step one, the Secretary of State assigned a unique identification number

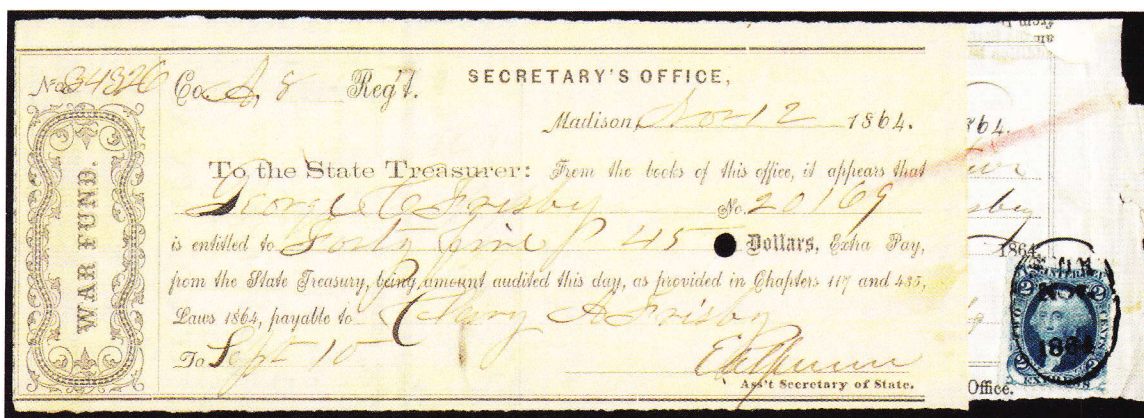


Figure 10. Warrant from Secretary's Office stating "it appears that George C Frisby is entitled to \$45."

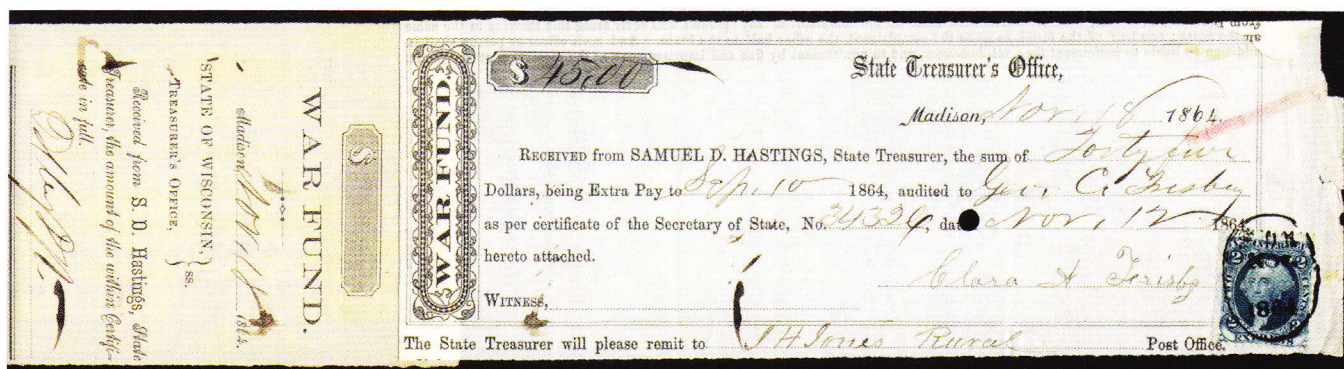


Figure 11. State Treasurer's Office receipt with black S.D.H. cancel on a 2¢ blue Express stamp.

and then ensured that only one \$5 extra pay was being issued on behalf of that volunteer and to the recipient. He then issued a warrant for the amount authorized. The warrant in Figure 10 dated November 12, 1864, was for \$45 covering the time from December 10 to September 10 (a total of nine months.) In George C. Frisby's case, he was mustered in on December 10, 1863, but died July 31, 1864, in a Memphis, Tennessee, hospital, serving a total of seven and a half months. Yet, the warrant included extra pay for one and a half months after his death. The reason for this was that on April 2, 1863, Wisconsin "extended extra pay an additional 6 months for soldiers who die in the military service of the United States or the State of Wisconsin, if they were not receiving a pen-

sion from the United States." (Chap. 264)

Next the warrant was sent to the State Treasurer, who would confirm that money was available in the War Fund and would complete the receipt at the bottom of the Aid to Volunteer form. Starting on June 30, 1864, the U.S. Government revised the Revenue Act to include "Receipt for the payment of any sum of money exceeding twenty dollars, [the tax was] two cents." Shown in Figure 11 is a November 18, 1864, receipt with a Samuel Dexter Hastings black oval cancel on the 2¢ Express stamp. The cancel is missing the day as shown in Figure 12. Missing days are known to exist on October, November and December 1864 and January 1865 S.D.H. cancels.



Figure 12. Black "S.D.H. Nov. 1864" cancel from previous receipt.

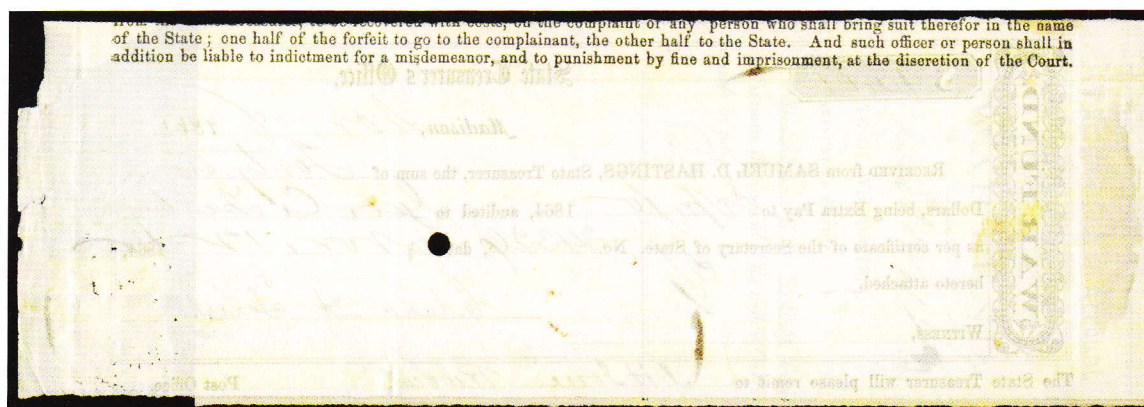


Figure 13. Back of State Treasurer's Office receipt dated Nov. 18, 1864.



Figure 14. Back of two sequential warrants used as receipts with black S.D.H. cancels on 2¢ U.S. Int. Rev. stamps.

Figure 15. Front image of Figure 14 warrants numbered 3108 and 3109.



The back of the War Fund receipt from the State Treasurer's Office in Figure 13 shows the ending text from the bottom of the Aid to Volunteer form similar to the one shown in Figure 8. On each Aid to Volunteer form there was originally one receipt but later printings had two receipts at the bottom of the form.

Once all Aid to Volunteer form receipts were used, the State Treasurer would utilize the back of the War Fund warrant thereby making the warrant act as a receipt. Figure 14 shows two such warrants, each with a 2¢ U.S. Internal Revenue stamp canceled with a black "S.D.H. Sept. 12, 1865" cancel. The warrants came four to a sheet and were torn apart by the Secretary of State. Figures 14 and 15 show the back and front of two sequential warrants lined up next to each other proving that they were originally from the same sheet.

The final step was for the State Treasurer Hastings, to issue a War Fund Extra Pay for Families of Volunteers check to the recipient. Samuel Marshall and Charles Ilsley Bankers (still in existence today as M&I Bank) was originally formed in Milwaukee and, as the financial agent of the State, was given exclusive rights in 1861 to distribute extra pay checks. The cost of the required 2¢ tax stamp was deducted from the amount of the check. In the beginning, Hastings did not have a canceling device so manuscript cancels were used as shown on the War Fund extra pay check, 22,877 (Figure 16.)

Because of the amount of work required to execute the required number of extra pay checks, both Hastings and his clerk, Owen G. Scofield, worked diligently many times on Saturdays. Figure 16 is one such check that was signed by Scofield on Saturday, November 29, 1862. The forty-hour work week had not come to be until later in the next century.

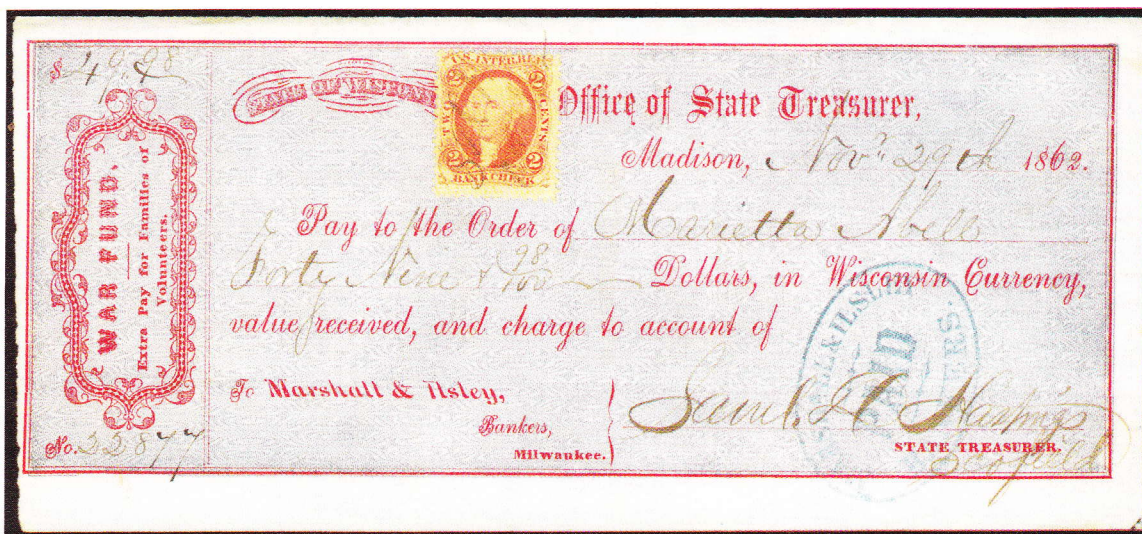


Figure 16. Early matching use of a 2¢ orange Bank Check stamp on extra pay check covering ten months.

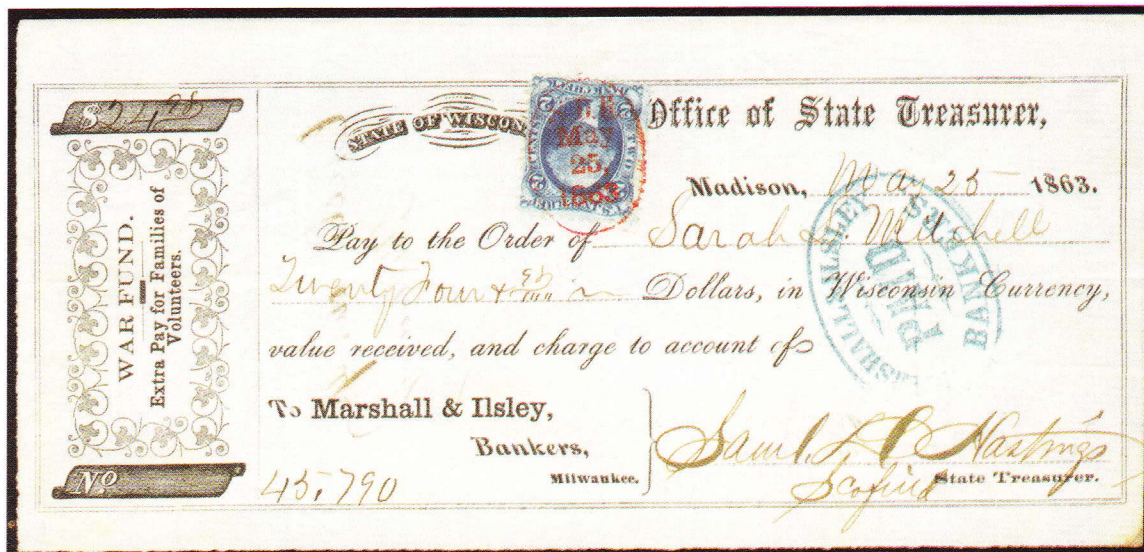


Figure 17. New extra pay check design with red "S.D.H. May 25, 1863" cancel on a 2¢ blue Bank Check.



Note that the checks in Figures 16 and 17 were both signed by Hastings's clerk, Scofield. The second check shows the red oval S.D.H. cancel which was only used from February to June 1863 before Hastings switched to a black cancel.

Shown in Figures 18 and 19 are examples of Hastings's black oval cancel on extra pay checks with pink background crosshatching. Check 57,199 and check 57,859 were issued just four days apart. The difference of 660 checks being distributed in less than one week. The first check was signed by Scofield while the second check was signed by Hastings proving that both men used the same oval canceling device.

Most extra pay checks covered more than one month. There were three main reasons for this. First, the State only issued extra pay checks upon the request of the recipient and after the entire process was complete, which

could take months. Second, the State required that each regiment send a complete roster before making any payment. But sending information between regiments and the state office in Madison was sometimes delayed or was not completed by the regiments in a timely manner thereby partly explaining the delay. Third, the State only issued payments when money was available in the War Fund.

At times the War Fund account had no or very little money and was not able to make payments to the deserving recipients. Following is a letter from Hastings written to Governor Louis Powell Harvey on February 18, 1862. (Messages and Proclamations of Wis. War Governors, p.106.)

To his Excellency, Gov. L.P. Harvey,
Sir:—there cannot be less than some seven or eight hundred applications for extra pay to the families of

Figure 18. Extra pay check 57,199 signed by Scofield with a black "S.D.H. Jul. 7, 1863" cancel.



Figure 19. Extra pay check 57,859 signed by Hastings with a black "S.D.H. Jul. 11, 1863" cancel.



volunteers now on file in this office and in the office of the Secretary of State. No payments have been made to the families of volunteers since the last of January, the war fund had been exhausted since that time. These applications have been accumulated during the past three weeks, no reply having been made to the applicants, as we have been daily expecting action on the part of the Legislature that would replenish the fund, and thus enable us to remit the several sums due. It will not answer to let these matters remain as they now are much longer. The mails are coming loaded down with letters setting forth the wants and sufferings of the families of volunteers, and inquiring why the money is not sent, and when it may be expected. Unless speedy provision is made to replenish the war fund, these letters must all be answered. And what answer can I make to them?

I hand you copies of several letters received, which may be regarded as fair samples of scores, if not hundreds, of others now on file. Very respectfully, your ob't servant,

Sam'l D. Hastings, State Treasurer.

Here is one such letter from Sergeant John Shawvan sent from Camp Wood, Kentucky to Hastings on February 6, 1862.

To ---

Sir-My wife, at Milwaukee, has never received one cent of pay from the State. Now, sir, I demand that she should have what the laws of my State have so generously promised.

I was enlisted in October last at Milwaukee, in Co. "B," 1st Wis. Infantry. Now, sir, my wife is very needy, and I am unable to send her a cent, as our Regiment has not received one since Oct. 8. The requisite papers were sent to your office at the time of our departure from the State, certifying to the fact of my marriage. Still, by some cause, my wife had been left to starve, while I, like a fool, trusted to the honor of my State. Please do not let the case be longer aggravated. Her address is Mrs.

Table I**Bonds issued by the state for the purpose of extra pay**

Chapter	Purpose of Act	Date published	Amounts	Rate
13	To provide for borrowing money to repel invasion, suppress insurrection and defend the State in time of war.	May 27, 1861	\$1,000,000	6%
228	To authorize the issuing of state bonds for war purposes,...	April 9, 1862	\$200,000	6%
157	Same as chapter 13.	April 15, 1863	\$350,000	6%
360	Same as chapter 13.	April 23, 1864	\$350,000	6%
478	To authorize the borrowing of money, for a period not exceeding seven months, to repel invasion, suppress insurrection and defend the state in time of war.	June 3, 1865	\$850,000	7%

Mary Shawvan, Milwaukee Co., Greenfield P.O.

The financial situation was particularly dreadful in the late 1861 and 1862 when some Wisconsin banknotes were losing value. More about this will be discussed in the last article of this series. Hastings never issued checks until funds became available. So in February of 1862, a total of only \$58.38 of extra pay was distributed, whereas an average of \$50,000 per month was distributed in 1863. Mrs. Shawvan did receive extra pay shortly thereafter, but lost much more when her husband died September 22, 1863, due to wounds received in Chickamauga, Georgia, leaving her to care for their six children.

From the commencement of the Civil War until January 1, 1864, Wisconsin paid out \$1,197,044.70 in extra pay compensation; \$786,892.85 and \$615,693.68 were spent on extra pay in 1864 and 1865, respectively. No war fund extra pay money came from the Federal government but rather these funds were raised entirely by the State government. This shows the strength and commitment of Wisconsin to support its patriotic citizens.

Wisconsin raised War Fund monies in three ways. First, a few times during and after the war, the state legislature transferred funds from the well-funded Wisconsin General, School, University and Agricultural College Funds to the War Fund. The acts required the repayment at a specified date or when funds were available. Second, bonds were issued with the State's pledge to repay with interest. Table I lists the bonds totaling \$2,750,000 that were issued for the War Fund and directly related to extra pay.

Loans and bonds are a revenue stream at the time of their transfer or purchase, but they require repayment with interest. To repay these bonds, the State taxed all taxable property in the State. Listed in Table II are the special tax acts that were passed specifically to provide money totaling \$2,875,000 to the War Fund for extra pay. At the same time, the State continued to tax the citizens as a means to run the general state activities.

One additional point that should not be overlooked is that the extra pay payments addressed in this article are only related to the efforts of the Wisconsin government. At the same time, Wisconsin county and city governments were also raising money for extra pay to

Table II**War Fund taxes used for the purpose of extra pay**

Chapter	Purpose of Act	Date published	Amounts
13	To provide for borrowing money to repel invasion, suppress insurrection and defend the State in time of war.	May 27, 1861	\$1,000,000
4	Provided for levying and collecting of special state tax for the purpose of extending such aid to the volunteers of this state.	Sept. 24, 1862	\$275,000
139	To provide for levying a state tax for the year 1863, for the support of families of volunteers.	April 14, 1863	\$200,000
349	Same as 139, except for the year 1864.	April 22, 1864	\$200,000
360	Same as chapter 13.	April 23, 1864	\$350,000
478	To authorize the borrowing of money, for a period not exceeding seven months, to repel invasion, suppress insurrection and defend the state in time of war.	June 3, 1865	\$850,000

volunteers' families. So in addition to the state taxes, the citizens were also being taxed by their local government for extra pay.

On March 13, 1868, (Chap. 148) all War Fund money and future debt were transferred to the Wisconsin General Fund and the War Fund was discontinued. However, extra pay payments still continued. "All ap-

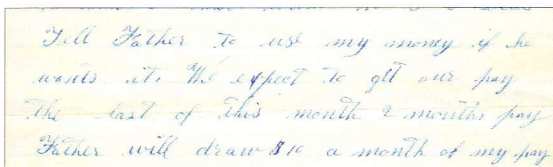
plications for extra pay, under the provisions of chapter 117 of the general laws of 1864, must be filed with the secretary of state, on or before the 31st day of December, A.D. 1875." (Chap. 277, Laws of 1874.) Starting January 1, 1876, War Fund extra pay payments were a thing of the past.

Part 3: Allotment funds fulfilled by Hastings

On December 24, 1861, the United State federal government extended a law to encourage and facilitate Civil War soldiers in allotting part of their pay to family or friends at home. The process allowed for two different ways for soldiers to allot their pay. One way was for the U.S. paymaster, at the time he was paying the regiments, to hand each soldier who made an allotment, a draft on a New York bank payable to the individual to whom the money was allotted. The soldier was then responsible for getting the draft to the intended recipient. The second option was for each company to agree upon an individual in their own state as a distributor, to whom the paymaster would send a single draft for the entire amount allotted by the company.

Wisconsin chose the second option. On April 4, 1862, it passed Chapter 190 which stated "The state treasurer is hereby authorized and directed to receive such sums of money as may be placed in his hands by a volunteer making an allotment, and shall dispose of the same according to the order and direction of such volunteer." This part of the article will describe the Wisconsin allotment process with illustrations of related documents issued during the Civil War by the Wisconsin State Treasurer, Samuel Dexter Hastings.

Figure 20.
Excerpt of letter
from Private Willard
mentioning
the \$10 he allotted
to his father.



Since sending cash through the mail was risky due to Confederates intercepting the mail or mail pilfering by Union postal employees, Wisconsin utilized a state Allotment Fund. Registered mail was introduced in 1855, so soldiers could send money for an additional charge via registered mail. In November 1864, postal money orders were introduced at 141 large post offices, but use of this option was not readily available to most soldiers in the field. It was not until 1866 (too late for the soldiers) that the mail system was reformed to a point where it was relatively safe to mail money. Lastly, soldiers could for a fee send money via Express Companies. For all these reasons, most volunteers utilized the Wisconsin Allotment Fund. This was not truly a fund but rather a

method for transmitting a portion of the Badger State volunteers' pay to their families or friends at home.

Wisconsin was thinking ahead when it approved the Wisconsin War Department General Order No. 49 on July 22, 1861, which allowed for the allotment system, that was earlier available to sailors, to now be offered to all soldiers in the Wisconsin service. General Order No. 81, adopted September 19, 1861, detailed the process of soldiers assigning a portion of their pay for the benefit of their families. Privates originally received \$13 per month pay for service in the Wisconsin Volunteer Army whereas a Captain made \$75 per month. Wisconsin soldiers allotted an average of \$30,000 per month of their pay. The majority of the allocation were made to soldier's wives, followed by fathers, then the State Treasurer and finally to a friend for safekeeping or investment. The allocations to the State Treasurer would be held in the state treasury until the volunteer elected to collect it.

The process was well known by the 90,000 Wisconsin volunteers who enlisted or were drafted into the Civil War, but not necessarily by the people who were allotted the money. Figure 20 shows an excerpt of the second page of an October 23, 1864, letter written by volunteer, Private Henry Willard from Fort Weed (near Washington, D.C.) to his brother in East Randolph, Wisconsin. He mentions his duties at Fort Weed along with, "Tell Father to use my money if he wants it. We expect to get our pay the last of this month 2 months pay. Father will draw \$10 a month of my pay." Willard allotted \$10 per month to his father, George. His father never chose to collect the money. Instead a check for \$97.33 was issued to Willard on July 29, 1865, once Willard was mustered out of the 1st Heavy Artillery, Company M on June 23, 1865, after serving almost ten months as a volunteer. Ten dollars was a common allotted amount by privates whose monthly pay as of June 20, 1864, was \$16.

As with all matters concerning government and money, there was an allotment process. Many of these steps are documented in the General Acts and Orders of Wisconsin or evolved over time. The steps required in order for a recipient to receive an allotment check or cash were:

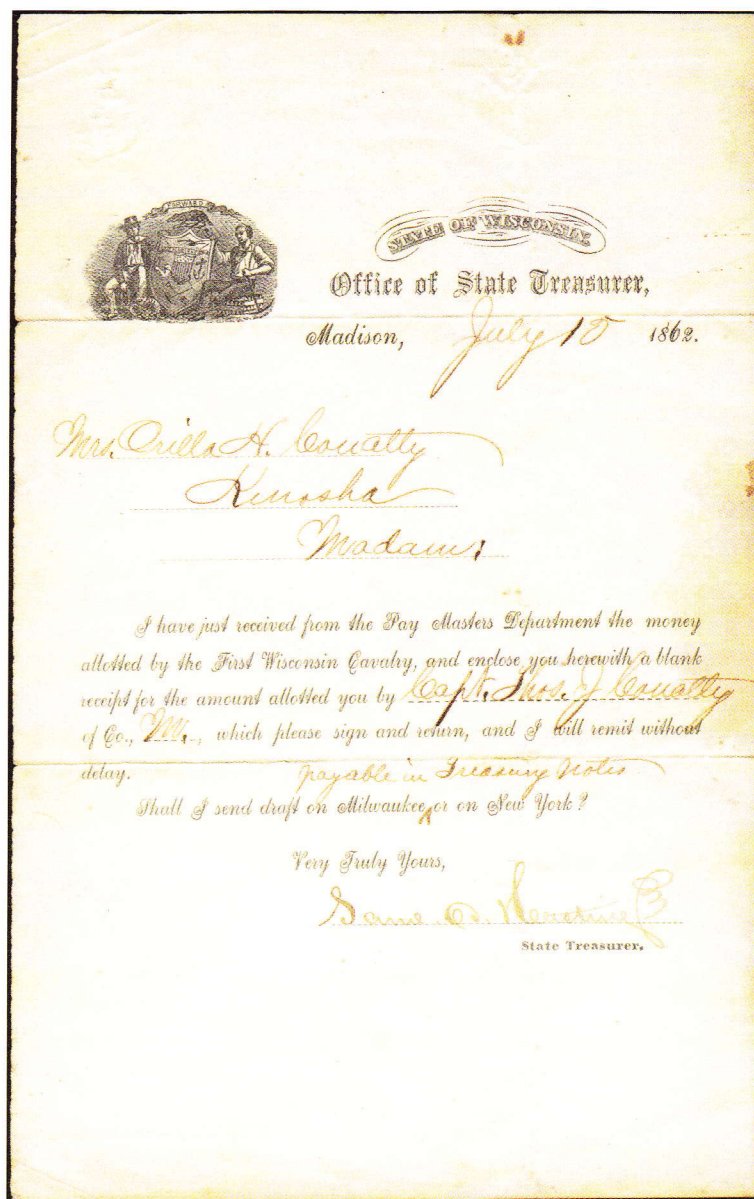
1. Each regimental captain was responsible for assigning a person to collect allotment information from the volunteers wishing to participate in this program.

The information gathered was the volunteer's name, the name of the recipient, and the city and county where the recipient resided.

2. The completed allotment roll was given to the regimental Paymaster General who would deduct the stated amount from subsequent payrolls.
3. The allotted money would then be sent with a copy of the allotment roll to the State Treasurer. From 1858 to 1865, Samuel D. Hastings served as the Wisconsin State Treasurer.
4. The State Treasurer would then send an acknowledgment on Office of the State Treasurer stationery to the recipient asking for what type of draft they would prefer.
5. The recipient would complete a receipt before having it signed by a Justice of the Peace or Notary Public who would verify that the person was the person listed on the receipt. It would then be sent to the State Treasurer's Office in Madison with the desired type of draft indicated.
6. The State Treasurer would then issue an Allotment Fund check to the recipient along with a form letter from Hastings. Because of monetary issues, which will be discussed in Part 4 of this article, the options later changed from the Farmers' and Millers' Bank of Milwaukee or North America Bank of New York to also include U.S. Treasury Notes.

The allotment steps were followed to the letter, otherwise, a check would not be issued. Starting with steps one and two, the paymaster for each regiment would journal each soldier's request for allotted money from his salary. In the case where the intended recipient was the State Treasurer, the journal would also include instructions if the volunteer died. The transcribed journals, Series 511, now reside in the Wisconsin Historical Society Archives at UW-Madison and information from these journals will be referenced throughout this part of the article. Because of delays usually in step two (the paymaster could not get to the troops or would not have the funds to pay the soldiers) or step three (getting the funds to the State Treasury), the final checks were usually issued for two to six months of the allotted money.

In step four, the State Treasurer, Hastings, would send a form letter to the recipient acknowledging that allotted money had been received from the paymaster. The form stated "I have just received from the Pay Master Department the money allocated by the [regiment] and enclose, you herewith a blank receipt for the amount allotted you by [volunteer's name], which please sign and return, and I will remit without delay. Shall I send draft on Milwaukee or on New York?" On February 25, 1863, the U.S. Government enacted a national currency thereafter making the option for U.S. Treasury Notes also available. Figure 21, shows an acknowledgment letter sent to Capt. Thomas Conatty's wife in Kenosha.



Conatty assisted in the raising of the 1st Wisconsin Cavalry, Company M and was selected as their Captain. The amount awaiting Mrs. Conatty was \$140.

Once a reply was received with a completed receipt, a check would be mailed with a letter from the State Treasurer stating the amount. The payment form letter in Figure 22 was sent from Hastings to allotment recipient, Lodima H. Johnson in Cold Spring, Jefferson County which is about forty miles Southeast of Madison. At the age of thirty-six her husband, Daniel, a farmer, was mustered in on November 10, 1863, to the 4th Cavalry, Company E. Private Johnson allotted \$10 per month to his wife. The payment form letter details the first allotment payment covering a period of six months.

All Allotment Fund checks (also called drafts) issued in step six, were inscribed on the left, "ALLOTMENT

Figure 21. Acknowledgment form letter from Hastings to allotment recipient, Orilla H. Conatty.

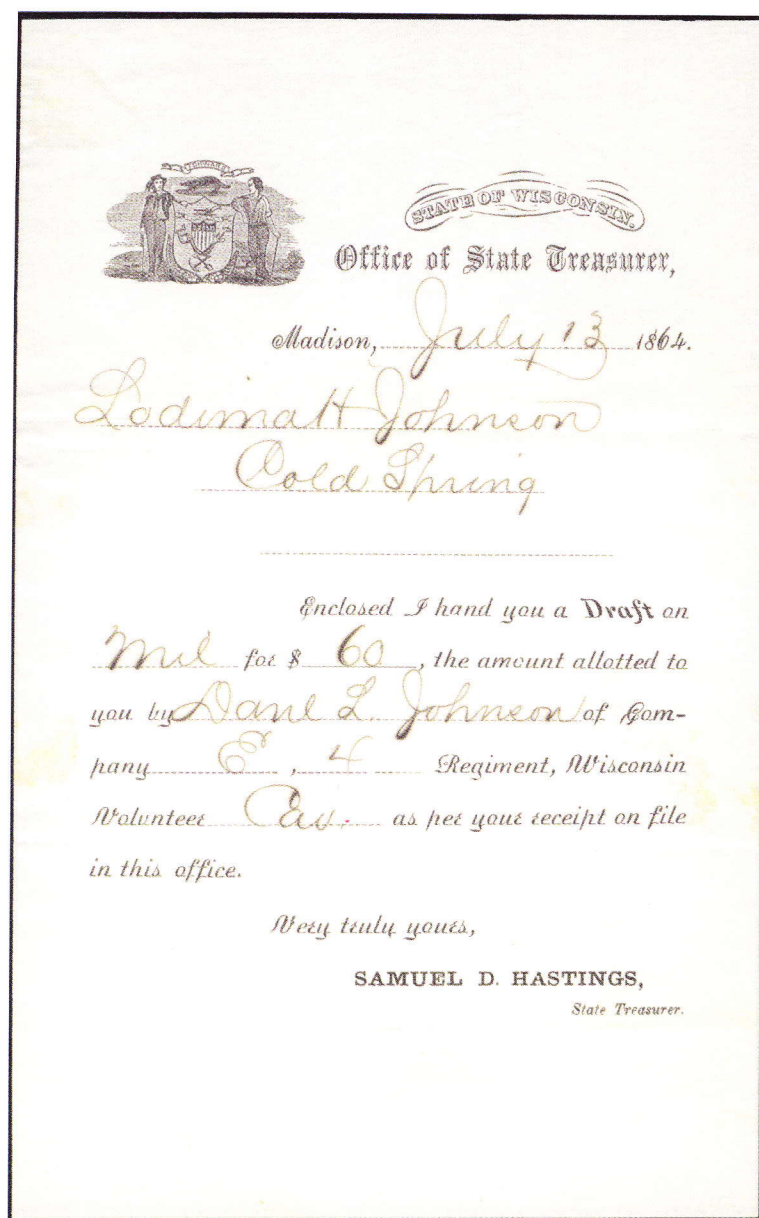


Figure 22. Payment form letter from Hastings to allotment recipient, Lodima H. Johnson.

FUND,” with a decorative border. Farmers’ & Millers’ Bank of Milwaukee and Bank of North America of New York were given exclusive contracts for all Wisconsin Allotment Fund checks. The check in Figure 23 is from private Erastus Darrow, who allotted \$10 monthly to his father, Cyrus Darrow, of Brandon, Fond du Lac County, Wisconsin. On July 14, 1862, \$20 was received from the paymaster and remitted to the assignee on August 14, 1862, for the months of May and June.

Starting on October 1, 1862, the first Federal Revenue Act went into effect and the checks used to transfer allotted money from a soldier were now taxed. A 2¢ tax on bank checks was applied to all checks for more than \$20; on August 1, 1864, that changed to any check for more than \$10. The required tax was deducted from

the amount of the check and the tax stamp was then attached and properly canceled with Hastings’s initials, date and year (described in Part 1.) Only Hastings’s red cancels can be seen on Allotment Fund checks. Black cancels, used from July 1863 to December 1865, are not found on Allotment Fund checks for reasons that will be explained shortly.

Figure 24 shows a \$74.98 Allotment Fund check drawn on Farmers’ & Millers’ Bank along with a 2¢ tax which covered the \$75 being allocated to M. Von Baumbach. Mr. Baumbach was the president of a private banking firm called Mortiz von Baumbach & Company in Milwaukee which later became the German Exchange Bank. Captain Fred C. Winkler of the German Wisconsin 26th Regiment entrusted \$75 per month of his pay to Mr. Baumbach, as banks would give interest on the money whereas the State Treasury would not.

Published in a Wisconsin newspaper on April 24, 1863, Hastings stated in a letter to the editors, “The allotment system is one of the best things yet devised, for the good of the soldiers and for his family.” Many families relied on this money for survival. Private James Swanton allotted \$10 per month to his father, Elias. Shown in Figure 25 is a “May 25, 1863” red S.D.H. canceled Allotment Fund check drawn on Farmers’ & Millers’ Bank, Milwaukee. This payment came three months before Swanton died on August 6, 1863, from disease in Chicago, Illinois, after being one of 719 wounded on May 1, 1863, at the battle of Port Gibson, Mississippi.

Approved on March 30, 1863, the Wisconsin Legislature passed Chapter 159 which stated, “No officer of this state, ... shall be required to execute and deliver any...instruments in writing, in pursuance of any law of this state, upon which a stamp duty is imposed by the laws of the United States, until the party entitled to receive the same shall furnish to such officer the proper number and amount of stamps to be affixed thereto, or shall pay him the [sum] in money required to obtain such stamps.” Shortly thereafter, the State issued all Allotment Fund checks for the full amount and the recipient was required to pay and add the tax stamp upon receiving the check. After this point, S.D.H. cancels are not seen on Allotment Fund checks because it was now the responsibility of the recipient to properly pay, attach and cancel any tax stamp. Figure 25 shows one of the last Allotment Fund checks that was taxed and canceled by Hastings.

Shown in Figure 26 are two design variations of the Allotment Fund checks issued on funds from the Bank of North America, Wall Street, New York. At this time, the checks were issued for the full amount and signed by Hastings (like Figure 25) but the 2¢ tax was now paid and canceled by the recipients.

In step five, the recipient was required to complete and return the blank receipt sent from the State Treasur-

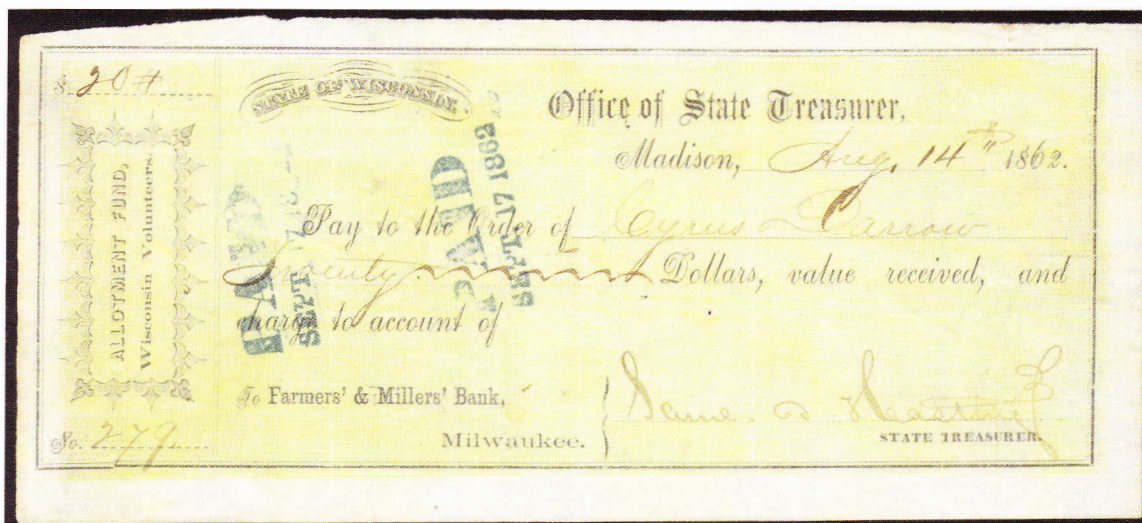


Figure 23. August 14, 1862, Allotment Fund check issued one and a half months before the first federal Revenue Act went into effect.



Figure 24. Allotment Fund check with an early red "S.D.H. Feb. 19, 1863" cancel on 2¢ tax stamp.

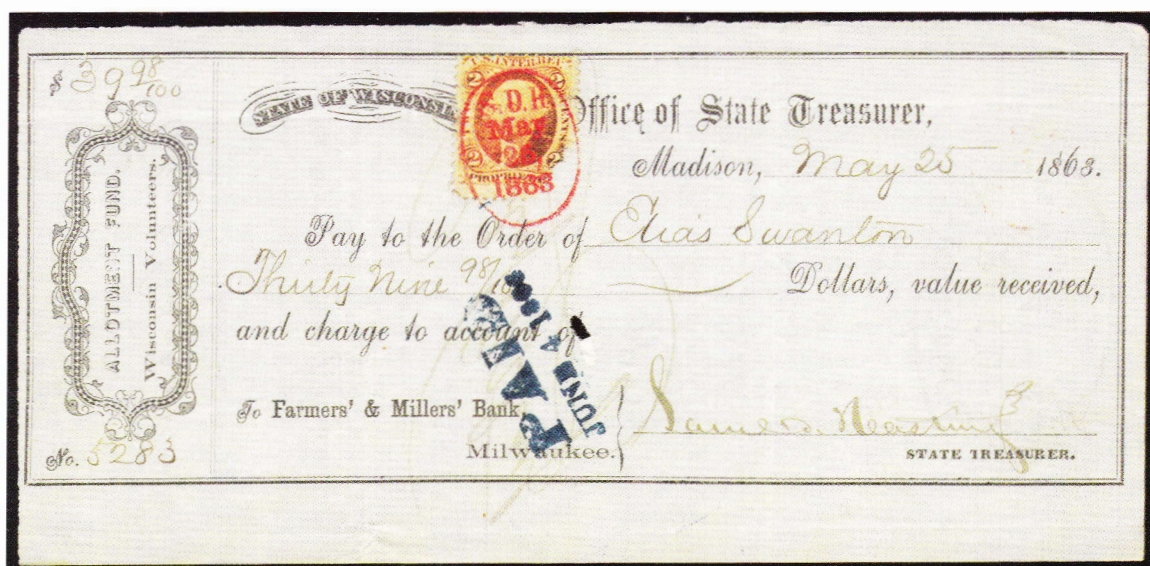


Figure 25. A 2¢ orange Proprietary stamp canceled with a red "S.D.H. May 25, 1863" mark.



Figure 26. These two Allotment Fund checks dated October 31, 1863, and July 1, 1864, respectively, were both drawn on Bank of North America, Wall Street, New York.



er. The State sought to verify that the correct person was receiving the allotted money, so the receipts required the signature of a local Justice of the Peace or a Notary Public who was personally acquainted with the recipient.

Figure 27 shows the Allotment Fund receipt issued to Addison Wright for \$70 once the State had proof that Williston H. Wright was dead. Private Wright of Regiment 29, Company B enlisted August 11, 1862, and designated \$10 per month to the State Treasurer starting February 1863 with clear instruction "If I die, to Addison Wright, Scriba, Oswego County, New York." Approximately one in fifteen volunteers chose to allot a portion of their pay to the Wisconsin State Treasurer. The money was held in the State Treasury until it was requested by the volunteer or the volunteer died. Wright died of chronic diarrhea in Natchez, Mississippi on August 10, 1863.

Because the previous receipt was being certified by an out-of-state Justice of the Peace, glued to the back

is a taxed New York certificate (Figure 28) from the Oswego County clerk verifying that William Congdon who signed the receipt is a Justice of the Peace. Starting March 3, 1863, the Revenue Act began taxing certificates at a rate of 5¢ instead of the previous 10¢ rate.

As the war dragged on and debt was increasing, the U.S. Government looked for additional ways to increase their revenues. So on August 1, 1864, the U.S. Government added the requirement for a 2¢ tax on all receipts for the payment of any sum of money. Private James H. Link, whose name appears on the Allotment Fund receipt in Figure 29, allotted \$10 per month to his wife, Margaret L. Link. A total of six months (November to April 1864) was paid out on this receipt even though the certificate incorrectly states "for the months of Mar. & April." Eight days after the passing of the new revenue act, the 2¢ tax was properly paid by Mrs. Link, who then dated and canceled a blue imperforate 2¢ Bank Check stamp with the date "8/9/64" and her initials, "M.L.L."



Figure 27. Allotment receipt to be paid on proof of death.

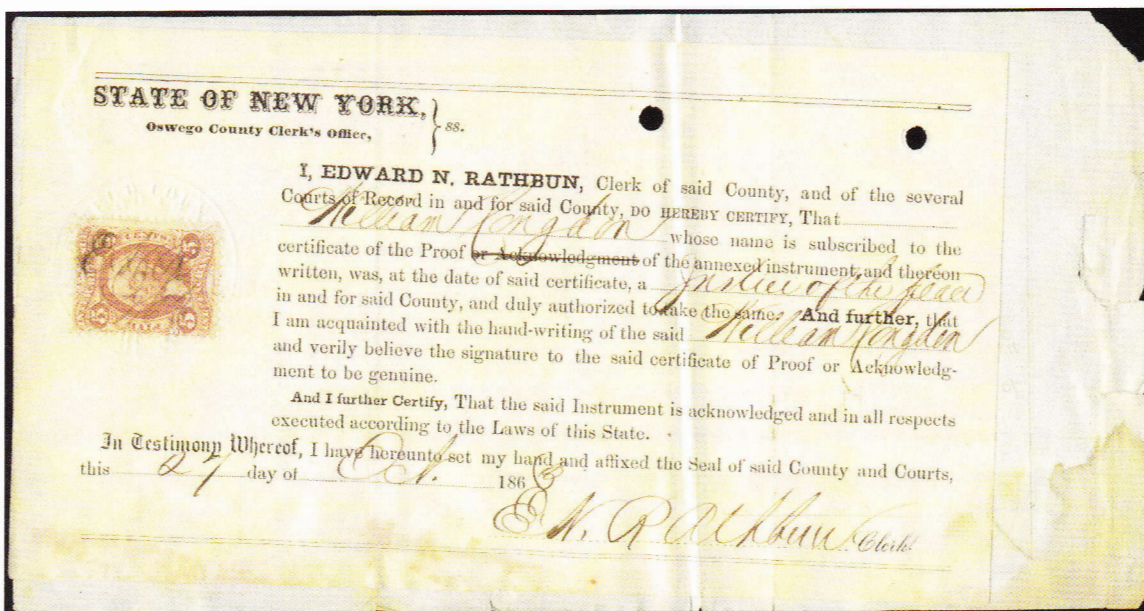


Figure 28. New York certificate verifying that William Congdon is a Justice of the Peace.

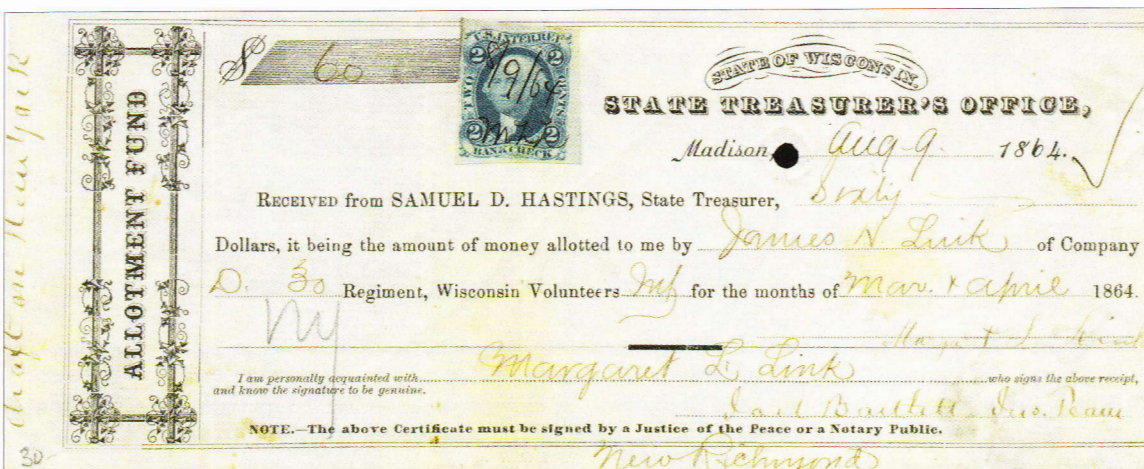


Figure 29. Allotment Fund receipt signed by a Justice of the Peace with a 2c blue Bank Check stamp.

Figure 30. New Allotment Fund receipt stating requirement for a "Two Cent Revenue Stamp."

receipt not signed

This receipt must have a Two Cent Revenue Stamp affixed, and canceled by the party signing the receipt before it can be paid.

ALLOTMENT FUND.

STATE OF WISCONSIN.

STATE TREASURER'S OFFICE,

Madison, *Nov 29* 1864.

RECEIVED from SAMUEL D. HASTINGS, State Treasurer, *Eighty* Dollars, it being the amount of money allotted to me by *Peter K. Hilton* of Company *A 22* Regiment, Wisconsin Volunteers *Inf* for the months of *to Aug 31* 1864.

mil

I am personally acquainted with *Peter Hilton* and know the signature to be genuine.

Peter Hilton who signs the above receipt.

Just. Thos. J. G. Hume

NOTE.—The above Certificate must be signed by a Justice of the Peace or a Notary Public.

Draft on Milwaukee *Racine*

Figure 31. Allotment Fund check with overpaid 5¢ Inland Exchange stamp.

This receipt must have a Two Cent Revenue Stamp affixed, and canceled by the party signing the receipt before it can be paid.

ALLOTMENT FUND.

STATE OF WISCONSIN.

STATE TREASURER'S OFFICE,

Madison, *Nov 30* 1864.

RECEIVED from SAMUEL D. HASTINGS, State Treasurer, *Eighty* Dollars, it being the amount of money allotted to me by *Jas Kraemer* of Company *C 26* Regiment, Wisconsin Volunteers *Inf* for the months of *to Aug 31* 1864.

mil

I am personally acquainted with *Jas Kraemer* and know the signature to be genuine.

Patrick Walsh Justice of the Peace

NOTE.—The above Certificate must be signed by a Justice of the Peace or a Notary Public.

Post Office

Figure 32. Receipt received from Samuel D. Hastings after his term had ended in 1865.

This receipt must have a Two Cent Revenue Stamp affixed, and canceled by the party signing the receipt before it can be paid.

ALLOTMENT FUND.

STATE OF WISCONSIN.

STATE TREASURER'S OFFICE,

Madison, *Jan 2* 1865.

RECEIVED from SAMUEL D. HASTINGS, State Treasurer, *Fifty-six* Dollars, it being the amount of money allotted to me by *Alanson H. Sutton* of Company *G 2* Regiment, Wisconsin Volunteers *Cav* for the months of *to June 30* 1864.

Exp

I am personally acquainted with *Alanson H. Sutton* and know the signature to be genuine.

Justice Joseph Snyder Justice of the Peace

NOTE.—The above Certificate must be signed by a Justice of the Peace or a Notary Public.

Forrest

A new receipt form was issued previous to the November 29, 1864, Allotment Fund receipt shown in Figure 30. To help clarify the need for a tax stamp, clearly

printed at the top of the receipt is the statement "This receipt must have a Two Cent Revenue Stamp affixed, and canceled by the party signing the receipt before

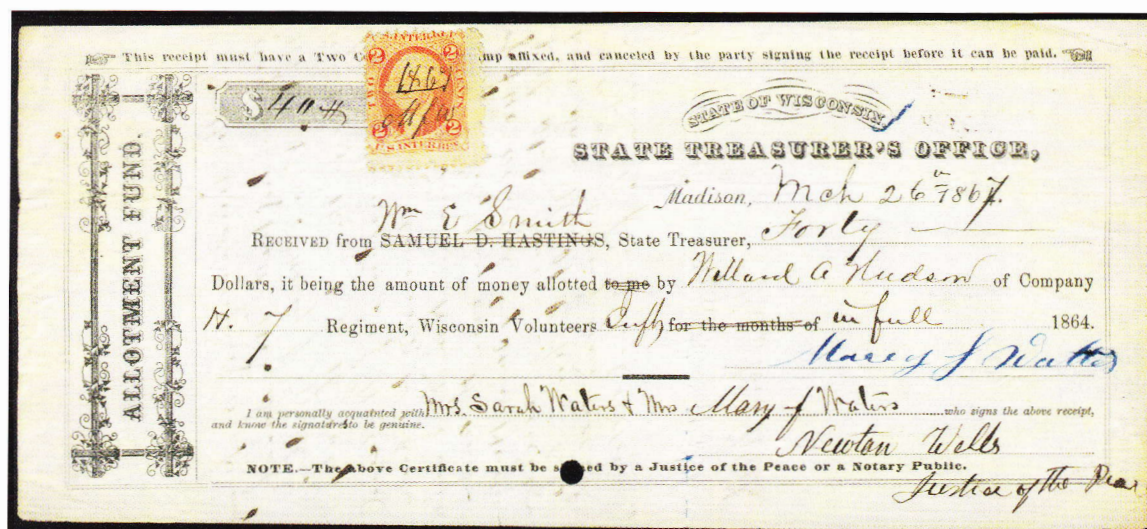


Figure 33.
March 26, 1867,
Allotment Fund
receipt using
Hastings's stationery.

it can be paid.” The required tax stamp was attached before returning the receipt to the State Treasurer.

The Allotment Fund receipt shown in Figure 31 is identical to the one in Figure 30 except that a 5¢ revenue stamp was attached even though written visibly at the top of the receipt is the requirement for a 2¢ revenue stamp. Obviously, someone had not read the fine print. (The author has seen five other copies from five different locations with 5¢ revenue stamps so this was not a unique occurrence.) At the bottom of the receipt it states “Note.—The above Certificate must be signed by a Justice of the Peace or a Notary Public.” It may be assumed that the receipt was misconstrued as a certificate and a 5¢ revenue stamp was added following the previously mentioned March 3, 1863 Revenue Act that required a 5¢ tax stamp for certificates.

The Civil War ended on April 18, 1865, with the surrender of the Confederate army but volunteers continued to serve in the Union Army. The Allotment Fund receipt dated January 2, 1866, (Figure 32) was made out to Alan H. Sutton and was one of the last receipts issued by Samuel D. Hastings, as his fourth term as State Treasurer ended on December 31, 1865. Mr. Sutton had allocated \$14 monthly (private’s pay had increased to \$16 per month on June 20, 1864) to his wife, Rosalie, until being mustered out on November 15, 1865. By this time, Mr. Sutton was at home and received the money directly.

Glued to the back of the receipt (Figure 32) was a partial typed note from Hastings stating,

“...U.S. Treasury Notes, or draft on New York, without risk to you; or U.S. Treasury Notes by mail or express at your risk and expense?

Very truly yours, Sam’l D. Hastings,
State Treasurer.”

Mr. Sutton wrote at the bottom of the note “Please send per Express Co. to Richland Center, via Lone Rock.—Send U.S. Treasury Notes.”

This proves that with each correspondence as described in step four, Hastings sent out a note to the recipient requesting the type of money the recipient would like to receive and how and where the money should be delivered. Sutton was mustered out with his company, the 2nd Cavalry, Company G, on November 15, 1865. Richland Center (the birthplace in 1867 of Frank Lloyd Wright) is sixty-five miles Northwest of Madison.

Figure 33 shows the same Allotment Fund receipt paper as Figure 32 but this time issued on March 26, 1867, with Samuel D. Hastings’s name crossed out and replaced with Wm. E. Smith, the current State Treasurer. Smith took office fifteen months earlier but continued to use Hastings’s stationery. Smith never issued Allotment Fund receipts with his name as it appears a sufficient quantity was printed during Hastings’s term.

From 1862, when Wisconsin began making allotment payments until September 30, 1865, Wisconsin volunteers allotted over \$1 million of their military pay to either family, friends, or the State for safekeeping. The breakdown of the allotment payout by year was as follows:

To September 30, 1862	\$15,599.23
To September 30, 1863	451,269.16
To September 30, 1864	363,313.62
To September 30, 1865	215,159.77
Left in treasury	<u>6,178.11</u>
Total paid	\$1,051,519.89

The Allotment Fund remained in existence for almost fifty years even though little money had been paid out from the fund since 1867. In 1911, the \$956.54 of uncollected allotted money was transferred to the General Account and the Allotment Fund ceased to exist.



Figure 34. Early matching usage of 2¢ orange Bank Check stamp on State Treasurer check 3781.

Part 4: Bank checks issued by Hastings

This final part will discuss the early Wisconsin banking situation and how it affected the Wisconsin government. Examples of bank checks issued by Hastings will be shown to provide context.

When Wisconsin became a state in 1848, the State constitution (Section IV—Banks) was carefully written to empower the Legislature to enact a general banking law for the creation of banks only when a two-thirds vote of all elected members of Congress were in favor of the passage of such a law. From past experience, there had been many local banks that had formed in the state and took deposits but would be “wound up” (forced to close.) This brought great financial difficulty and uncertainty to the territory. It was decided that sound banking would only be based on gold and silver.

It was not until Chapter 479 of the 1852 Laws was passed, that Wisconsin state banks were permitted. Banks could form with the approval of the Bank Comptroller and the backing of public securities. The circulating notes issued by each bank were printed and countersigned by the Comptroller. The banking industry was also a source of income for the state as each bank had to pay a semi-annual tax of 0.75% on their capital stock.

The first banks that organized under the new law were the State Bank in Madison and the Wisconsin Marine and Fire Insurance Company’s Bank in Milwaukee. These banks both went into operation early in January 1853. Later that year, the State Bank of Wisconsin (later becoming the Milwaukee National Bank of Wisconsin) and the Farmers’ and Millers’ Bank (later becoming the First National Bank of Milwaukee) were established fol-

lowed in January 1854 by the Bank of Milwaukee (later becoming the National Exchange Bank in Milwaukee.)

Most banks’ revenues came from loaning money to locals at rates from 7% to 24% annually. State laws attempted to limit the rates to 12% in 1851, 10% in 1860, 7% in 1862 and back to 10% in 1866. Many Wisconsin banks preferred to invest in other bank securities which could produce a larger return but had higher risk. In many cases, the banks invested in Southern securities which were purchased for below par.

In 1854 an attempt was made to make state bank notes receivable for taxes, but the bill failed to pass, and the requirement remained that payment of state taxes be in specie only. Gold was then at a premium of 1%; silver at a premium of 5%. The *Watertown Register* declared that if the state bank paper was not good enough for the State, it was not good enough for the people and in that case the banking law should be repealed (Phelan 1906, 286). The banking laws were not repealed but difficulties in promoting Wisconsin bank notes did prevail.

On October 1, 1860, three-fourths of all collateral behind Wisconsin notes in circulation consisted of Southern securities, totaling \$3,215,000. Within a few weeks of Lincoln’s election, South Carolina withdrew from the Union and by February 1861 six other southern states had followed suit. The Wisconsin Bank Comptroller found it necessary to forbid the use of Southern securities as collateral for future issues of bank notes (Anderson 1954, 41). It was feared that all Wisconsin notes would be discredited to 50%. The Wisconsin banks decided to screen out the weak banks so as to build up confidence in the others (Anderson 1954, 44).

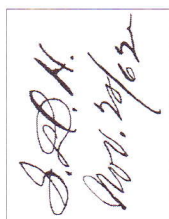
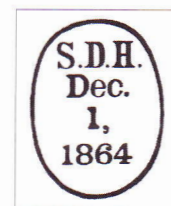


Figure 35. “S.D.H. Nov. 20/62” manuscript cancel from check 3781.



Figure 36. A State Treasurer's Office check 549 drawn on Juneau Bank of Milwaukee.



At the beginning of 1861, Wisconsin notes were discounted at rates as high as 15%. By August 1861, Wisconsin currency was being discounted at about 5% in the New York money markets, but the East continued to be skeptical of Wisconsin currency (Hadden 1895, 198).

This skepticism was apparent when in the summer of 1861 Governor Alexander Williams Randall and State Treasurer Hastings went to New York City in an attempt to sell \$800,000 of Wisconsin war bonds which had been issued to raise funds to outfit the Wisconsin volunteers (Chapter 13 approved May 27, 1861.) The state law stated "In negotiation of any of the bonds, not less than 60% of the proceeds of each shall be received into the treasury in gold or silver coin, the balance in current bank bills of this state; provided, that the currency is at par." Because of the skepticism, Randall and Hastings were ultimately unsuccessful in selling these bonds in New York.

Fortunately at the same time, the bankers and merchants' association of Milwaukee held a meeting to assist the many crippled state banks. As more Wisconsin banks closed, the values of all Wisconsin notes decreased. The association decided to institute the requirement that all banks dispose of their Southern securities and instead invest in Wisconsin bonds.

As a new state, Wisconsin was growing fast as trappers, miners, farmers and business men moved into the area. In 1850 the State set up multiple funds to help facilitate the payment and accounting of receipts and expenses. Here is a short list of some of the funds and the years that they commenced: School (1850), Swamp Land (1856), War (1861) and Allotment (1862) Funds. The latter two were discussed in detail in Parts 2 and 3 of this article, respectively. In the beginning, the incomes of these funds were derived solely from the levied state taxes, sales of government land and past payments due

the State.

Each new act when passed would specify what fund would pay for the expenses. However, many acts simply stated, "There is hereby appropriated out of any monies in the treasury not otherwise appropriated by law." In this case, payment came in the form of a bank check which did not state the name of the fund.

Between 1860 and 1880 the largest bank in the state was the Wisconsin Marine and Fire Insurance Company in Milwaukee. The bank had only two shareholders, Alexander Mitchell and David Ferguson. It was this bank that the State of Wisconsin entrusted with the majority of its bank checking funds.

In 1862, \$100,000 was distributed by the Wisconsin State Treasurer, Hastings. Much of the payment went for services and material needed by the governmental office in Madison which was unrelated to the war efforts. The U.S. Revenue Act of 1862 had gone into effect less than two months before the check in Figure 34 was issued, thereby requiring a 2¢ tax stamp.

The check number 3781 shows a taxed State Treasurer, Wisconsin bank check issued by Hastings on November 20, 1862, for \$46.73 drawn on D. Ferguson Esq. who was a stakeholder for Wisconsin Marine and Fire Insurance Company in Milwaukee. The 2¢ orange Bank Check stamp shows an early matching use of the stamp. At this time Hastings was only manuscript canceling the tax stamps (Figure 35.)

As shown in past parts of this article, Wisconsin had money located in multiple banks. For example, Wisconsin issued Allotment Fund checks using Farmers' & Millers' Bank in Milwaukee and the Bank of North America in New York City. Whereas, War Fund payments were exclusively paid by Marshall & Ilsley in Milwaukee. It appears that bank checks were issued by Wisconsin Marine and Fire Insurance Co. (Figure 34)

Figure 37. A
State Treasurer's
Office check 5540
drawn on Bank of
North America,
New York.

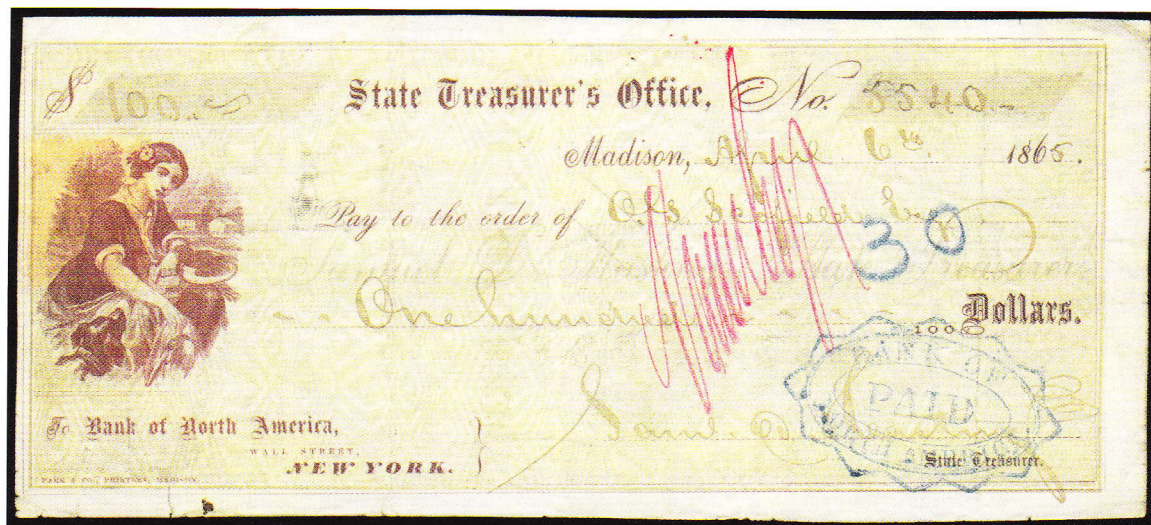
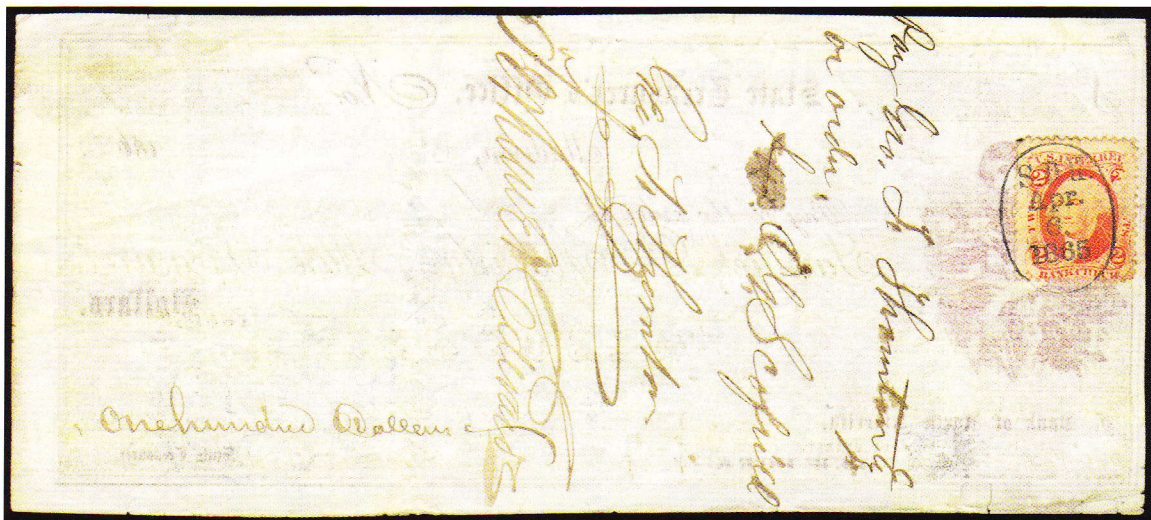


Figure 38. Back
of check 5540
(Figure 37) with
2¢ orange Bank
Check stamp.



and later by other banks such as Juneau Bank of Milwaukee (Figure 36) and Bank of North America in Wall Street, New York City (Figure 37.)

Check 549, (Figure 36) dated December 1, 1864, was issued for \$20. The 2¢ tax requirement was fulfilled with a 2¢ blue Playing Cards stamp. This again shows that the Revised Revenue Act of 1862, which allowed for the tax payment with any revenue stamp as long as the correct amount was paid, was interpreted by Hastings to mean any stamp and not just a documentary stamp.

Most tax stamps were prominently placed on the front of checks. In the case of check 5540 (Figure 37) the required 2¢ tax stamp was placed uncharacteristically on the back (Figure 38) and device stamped with a black "S.D.H. Apr. 6, 1865" cancel.

Unlike the Allotment and War Fund payments whose procedures were clearly stated in the State Laws, bank check processes were not defined in the laws. But the process can certainly be deduced from check 2322 (Figure 39) which was issued to physician E. Fred Rus-

sell. Still glued to the back of this check is a small folded slip of paper shown in Figure 40 and the text transcribed below.

The text of the attached note states:

Poynette [30 miles North of Madison] July 6th/65
Friend Lefferts

Enclosed please find the a/c versus State of Wis for \$37.71.

It will be necessary to get it Countersigned by the Sec. of State. [Fairchild] prior to presentation to the Treasurer [Hastings].

Please attend to it and I will satisfy you when next we meet.

Yours

E. Fred. Russell

The July 6, 1865, note written to Russell's friend, Lefferts, details the process of having a \$37.71 payment request countersigned by the Wisconsin Secretary of State, Lucius Fairchild, prior to it being signed by the State Treasurer, Hastings. Check 2322 was issued for



Figure 39. July 6, 1865, bank check 2322 to E. Fred Russell.

\$37.69 which applied 2¢ toward the 2¢ Internal Revenue stamp. Hastings then canceled the stamp with his handwritten initials and the date. The back of the check was endorsed by E. Fred Russell and transferred to W. Lefferts, a carpenter in Madison, Wisconsin.

Checks issued by Hastings continued until December, 1865, when Hastings's fourth term as State Treasurer came to an end. Hastings and others in the State went to enormous efforts to make Wisconsin a great and prosperous state of the union during some very trying times. It is no doubt that the U.S. Revenue Acts added to this effort, but also gave revenue collectors a reason to acquire, preserve and research the past.

References

- Anderson, Theodore A. 1954. *A Century of Banking in Wisconsin*. Madison, Wisconsin.
- Hadden, Clarence B. 1895. History of Early Banking in Wisconsin. *Transactions of the Wisconsin Academy of Sciences, Arts and Letters* X: 198.
- Phelan, Raymond Vincent. 1906. *The Financial History of Wisconsin*. Madison, Wisconsin.

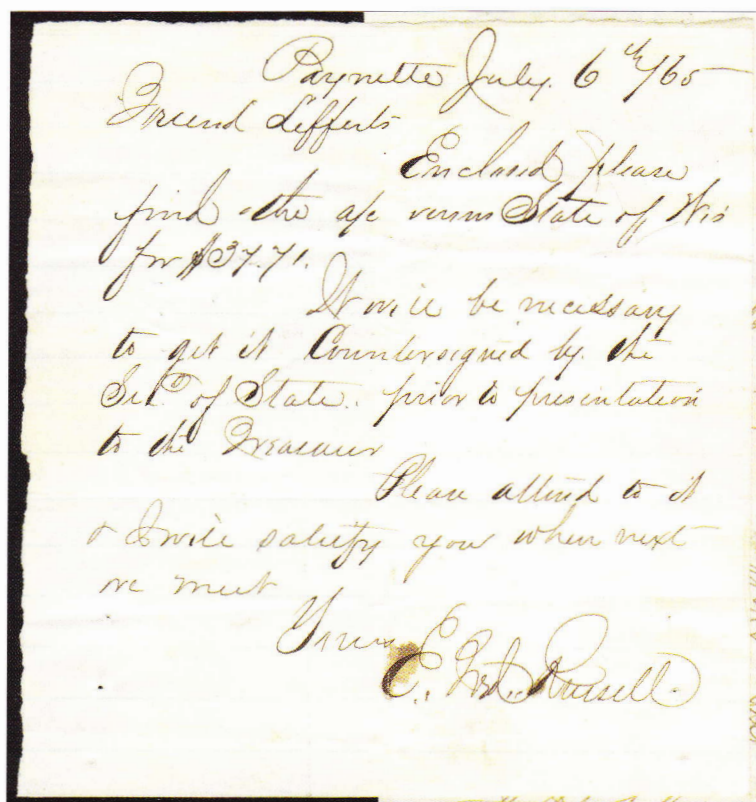


Figure 40. Attached note to check 2322.

Private Die—from page 78

sors. Sometime After 1876 before 1895 the firm name changed to C. B. Woodworth Sons' Corp. although Chauncy Woodworth was still alive at the time. The *New York Times* of June 26, 1920, published notice that C. B. Woodworth Sons' Corp. of Manhattan changed its name to Woodworth Inc. Perhaps the change in name to C. B. Woodworths Sons' Corp. and the move from

Rochester to New York City was the reason to obliterate the old name and location. The company continued to make perfume until 1930 when they were acquired by International Perfume Inc.

I would appreciate any information, corrections, or additions on these stamps.

State Revenue News—1st Quarter 2009

The major emphasis for the first quarter 2009 issue of *State Revenue News* is "eggs." (This is hardly the only area covered as there are articles about beer stamps, fish and game stamps, motor vehicle stamps, playing card stamps, scale seals, tobacco stamps and union labels.) The major egg article is "Notes on the Large Kansas Egg Stamps" with smaller items highlighting stamps from Idaho, Illinois, Kansas, Wisconsin, California and Arkansas.

Color is finding its way into the News, especially noted in "Cigarette and Cigar Finds," "Wondrous Things—Finds From All Over" and State Revenue

Society auction 43. The 497 lot auction is open only to members of the SRS, which is a strong incentive to join.

The *State Revenue News* is published quarterly by the State Revenue Society for its members. A subscription is included with membership. For information about the society and membership contact the SRS secretary Kent Gray at Box 66743, Albuquerque, NM 87193 or Scott Troutman at Box 421, Duncansville, PA 16635-0421. Information is also available at the society's web site <<http://www.mckellips.net/SRS>>.

Form 2149: Permit to carry excursion party

Form 2149. PERMIT TO CARRY EXCURSION PARTY.
[To be surrendered when required by Inspectors in the District in which this Permit is used.]

Steamboat-Inspection Service,
OFFICE OF U. S. LOCAL INSPECTORS,

Seventh District,
At *Gallopahis Ohio*,
May 23, 1900.

The Steamer *Bob Ballard* of *Cincinnati*
whereof *Eph. Talbott* is Master, having been provided with *four*
Boats, *—* Buckets, *200* Floats, *—* Barrels, *—* Axes, and
200 Life-Preservers, in addition to the number required by her Certificate of Inspection, and
other sufficient arrangements having been made, necessary for the safety of the lives of passengers on
board in case of accident, is hereby allowed to carry (in addition to the number allowed by said certificate)
an Excursion Party consisting of not more than *four hundred (400)*
persons from *Trouton Ohio* to *any point within*
a distance of *100* miles and return, ~~on the~~ *until 23^d* day of *November*
1....., in accordance with the terms of Section 4466 of the Revised Statutes of the United States.

Edwin F. Maddy
Edward Morgan
U. S. Local Inspectors.

UNITED STATES OF AMERICA,
District
Personally appeared before me, *Ephraim Talbott*, Master of the Steamer
Bob Ballard, who, being duly sworn, states that the life-saving appliances
required by the terms of this permit were actually on board of said vessel, in good order and ready for
immediate use on each and every excursion made by this vessel, and that the following is a correct statement
of the number of passengers carried on each trip, being—

Excursion trip No. 1, *200* passengers. Excursion trip No. 3, *200* passengers.
Excursion trip No. 2, *200* passengers. Excursion trip No. 4, *—* passengers.

Subscribed and sworn to before me, this *29th* day of *October*, 1900
1700
James P. Shipton
Notary Public & Law Co.
Ohio

Keep record per record book

by Paul Feniello

I showed this item, a Form 2149—Permit to carry excursion party, to Frank Bachenheimer at the APS show in Charlotte. He thought it unusual and that the readers of your journal would be interested in seeing it.

I bought it about fifteen to twenty years ago from a stamp store for \$1. Comments from any readers are appreciated and will be reported here.

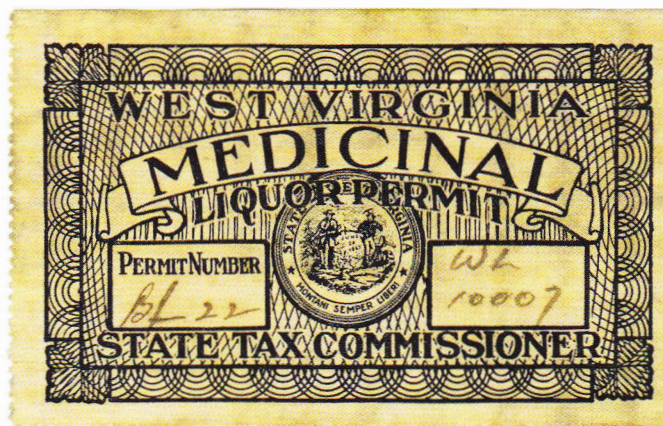
Hubbard's West Virginia so-called Export Liquor stamp: Questions and a conjecture

by Ronald E. Leshner, ARA

The Hubbard Export Liquor stamp was first listed by Hubbard and the listing was subsequently copied in the massive Troutman Catalog. The design imitated the medicinal liquor stamp, ML2 arguably in use in 1933. This was two years before the establishment of the West Virginia Liquor Control Commission. The stamp measures about 79.5 x 47.5 mm and is perforated 12 ½. The safety paper on which the stamp is printed is a fugitive yellowish safety paper with a repeated "West Virginia." The paper appears to this observer as the same paper on which Hubbard's ML1, 2a, 3 and MW1 are printed. It seems likely that ML2 is also printed on this same safety paper, although my soiled copy was probably soaked off the bottle and any trace of a fugitive safety would have disappeared.

Although Ed Kettenbrink showed us what the stamp looked like in the January 1975 *State Revenue Newsletter*, the purpose of the stamp remains something of an enigma. Kettenbrink (1975) pleaded for further information and opined that the stamp was probably not a tax stamp (in the narrow sense of tax stamp). Let's first admit that we do not know what the purpose of the stamp was. However, it seems highly unlikely that it was an export liquor stamp. There is no record of legal distilleries operating in West Virginia. If there were, we would have federal red bottle stamps with a West Virginia district number (62) gracing our collections. A search of the literature and our collections has not turned up a single example with district 62, the designated district number for West Virginia.

West Virginia used the medicinal liquor and wine stamps on bottles of liquor and wine obtained through a physician's prescription prior to the establishment of the state's Liquor Control Commission. The first issues



of these stamps (Hubbard ML1 and MW1) included a stub that went on the prescription and a stamp which went on the bottle.

Given what has just been presented, it is a reasonable conjecture that the item at hand was a case stamp to identify medicinal liquor that was properly being transported in the state, destined for a pharmacy. Such use is consistent with the typical soiled condition in which these stamps are found. A number of other states used a similar case liquor stamp. Illinois, Indiana and Kentucky come immediately to mind.

Given that the stamps at hand are titled Medicinal Liquor Permit, I would propose that they be listed in the Medicinal Liquor section following the bottle stamps of the same design.

Bibliography

Kettenbrink, E. 1975. West Virginia Medicinal Liquor Permit. *State Revenue Newsletter* January; 15 (1): 5.

The Check Collector—October-December 2008

The October-December issue of The American Society of Check Collectors' journal, *The Check Collector*, once again features an article of interest to revenue stamp collectors, the second part of a presentation of David McHugh's exhibit *Nevada Revenue-Stamped Checks, Drafts and Certificates of Deposit—1862 to 1902*. All of the documents presented in this portion are stamped. The author presents a considerable amount of background information to accompany the items he show.

An important feature of this issue of *The Check Collector* is a cumulative index for issues one through eighty-seven; this is issue eighty-eight.

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 silrno2@netzero.com. Information can also be obtained from the society's web page <<http://asccinfo.com>>.

U. S. Sales Circuit Notes

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

The number of sales books currently on hand is relatively small, so now is a great time to finally get around to doing what you have long resolved to do: sit down and mount your excess revenues in a sales book. Sales books are only fifty cents each. Specify which format you prefer: 1, 4, 6, 9, or 12 spaces per page. An 8½ x 11 inch book for oversized material is also available at the same price.

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

If you have already requested circuits, but haven't received any in a while, it is probably because of insufficient material in your collecting interest category to form a circuit. Solution: send me more material!

A number of members asked me quite some time back to suspend sending circuits due to pending moves,

work commitments, as so on. This may also explain why some haven't received any circuits. If in doubt as to your status, drop me a line (my mailing and e-mail addresses are listed on the masthead page) and I will verify your standing. While you are at it, let me know if your collecting interests have changed since you first requested circuits, so I can update your category want list accordingly.

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

What are the advantages of getting circuits? A mini stamp store arrives at your door. You get to actually see the stamps, front and back, rather than viewing blurry images on a computer screen. The stamps are in your hands for close inspection. Circuits may be retained for up to seven days, so you may review them at your leisure. Many circuits contain material not usually found elsewhere, and they offer you an alternative buying opportunity. Why not give them a try?

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

Paul Weidhaas

Frederick A. Brofos: 1927–2008

Fredrick A. Brofos of Warner, New Hampshire, and Vero Beach, Florida, died November 28, 2008, at the age of 80. He was born in London in 1927. A student at the Wallops School in Weybridge and of King's Mead in Seaford, he moved with his family to Norway in 1940. There, while at the Grimerud School, he and a group of friends began to collect stamps avidly.

A master of many languages, he worked for the Allied Psychological Warfare Group as a translator. In 1946 he attended Washington University in St. Louis, graduating with a degree in Fine Arts. During the Korean War, he served in the US Army at Governor's Island, and afterwards took a position at ITT in its Public Relations department. It was about this time that he began his prolific writing for philatelic journals. Over the years he wrote hundreds of articles and several books. Two volumes of his collected articles are posted on the web site of the Scandinavian Collectors Club <www.scc-online.org>.

Fred joined the SCC in 1947 and served as secretary, librarian and editor. He received many honors from SCC including the Carl E. Pelander award for service

to the club, the Earl Grant Jacobsen award for philatelic research, and Honorary Membership for his philatelic achievements. In 2000, the SCC established the annual Frederick A. Brofos Award for the best article to appear in its journal *The Posthorn*.

He was recognized in Norway with the gold medal of the Norwegian Postal Museum, the Order of the Silver Lion of the Norwegian Philatelic Federation, and Norway's highest philatelic honor, the Anderssen-Dethloff Medal of the Oslo Filatelistklubb. In 1998 he was elected to the American Philatelic Society's Writers Hall of Fame.

In addition to his many journal articles (including in *The American Revenuer*), Fred contributed four chapters in the Billig handbook series, two articles in the *American Philatelic Congress Book*, and wrote several catalogs on Norwegian revenues, postal stationery, and the railway, bus, and steamship parcel stamps. The *New Brofos Catalogue of Railway and Steamship Carrier Stamps of Norway* is also posted on the SCC web site.

Alan Warren and Alexander Brofos

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.

ARMSTRONG, BRYAN 7033. Proposed by: Eric Jackson 1563. US-Silver Tax, US-Special Tax Stamps, US-State Fish & Game.

BAAB, BILL 7032. 2352 Devere St, Augusta GA 30904-5202. Proposed by: Not given. United States.

BAUGHER, DANIEL B 7029. 14618 Big Timber Ln, Chesterfield MO 63017. Proposed by: Martin Richardson 1507. US-Documentary, US-Stock Transfer, US-Wines.

BRUCKER, DANNY 7031. 980 E Santa Clara St, Santa Paula CA 93060. Proposed by: Not given. Cinderellas, Mexico, US-Scott Listed, Worldwide.

DEFOE, GERARD 7034. Proposed by: Martin Richardson 1507. US-Express Labels, US-Local Posts, US-M&M, US-Proofs & Essays, US-Tobacco.

DUBOUCHET, ANDY 7035. 408 Harvest Mill Way, Mullica Hill NJ 08062. Proposed by: Ken Trettin 1510. US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1898 Cancels, US-Documentary, US-Proprietary, US-Stamps on Documents.

HOROWITZ, NORMAN P 7028. Proposed by: Not given. United States.

OLIVER, JAMES K 7030. Proposed by: Martin Rich-

ardson 1507. Canada-Federal, Canada-Provinceals, Canada-Telephone & Telegraph, Scandinavia, US-Scott Listed.

Applied for re-instatement

ROBERT GUGGENHEIM 5768. 5328 Hallford Dr, Dunwoody GA 30338.

RICHARD MALMGREN 4774. 866 Iwilei Rd, Bay 219, Honolulu HI 96817.

MARVIN SCHLESINGER 5050. 100 Randall Ave, Apt 4-L, Freeport NY 11520.

Resignations

5591 CALABRIA, JOHN

4026 WILDE, JAMES A JR

Dropped—no forwarding address

5048 SCHWARTZ, ROBERT I

Address changes

BAREFOOT, JOHN 2453. J Barefoot Ltd, PO Box 8, York YO24 4YZ England.

BECKHAM, HARRY F 1582. PO Box 520550, Longwood FL 32752.

COPE, JACKSON L 1484. 128 E Main St, Thurmont MD 21788-2056.

GREENWALD, GARETT P 4894. 1220 Beaser Ave, Ashland WI 54806.

LANGLOIS, JOHN 6978. Unit 64102, APO AE 09831-4102.

MARTIS, AVV LUCIANO 1940. Via Pergolesi 8, Cagliari, Sardegna 09128 Italy - AM.

The editor notes...

...that Paul Nelson has alerted us to a new website. The FIP Revenue Commission now has its own website in operation at < <http://www.fip-revenue.org/>>. The site has a variety of information about revenues, exhibiting revenues, revenue literature and international shows where revenues have and can be exhibited. The Revenue Commission also has its own newsletter, with two issues available for download. Previously these were available on the Revenue Society's (of Great Britain) site.

...that my attention has also been directed to <<http://www.revenue-collector.com>> which has a lot of information about U.S. revenues and more importantly, a lot of illustrations of revenues, revenues on documents and cancels on revenues. If you are cruising around on the web, this site deserves a stop.

...that many of you might belong (or should belong)

to the United States Stamp Society. The reason you should belong is that in more recent times, say the last two years, revenue stamps have been getting much more coverage than they have in the past. The late Bill Waggoner had been their Revenue Issues committee and would publish articles several times per year. That position has been taken over by Wallace Cleland, who in the past was a great contributor to the study of plate numbers and markings. Then he discovered revenues: they all have plate numbers and markings which had never been studied in great detail. He is now in the midst of a multi-part series {U.S. Beer Stamps—A Primer." And yes, he is including known plate numbers. Meanwhile, the "Plate Number Report" column continues to include at least one or more revenues in every list. Information can be found at <www.usstamps.org>.



ERIC JACKSON

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CLOSING DATE: March 31, 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 R3b F-VF \$250.00
2	R3c vertical pair on a H.S. Tousey, Keeseville, N.Y., CDV of a young girl. VF --
3	R6c FRANK J. PHELPS & Co. Oil & Lamp Depot, Detroit, Mich., fancy h/s, on piece, F-VF PHOTO --
4	R6c on a Henry E. Bass CDV of a young boy. VF --
5	R6c on a Chas. K. Bill's Studio, New York, N.Y., CDV of a woman, hand colored. VF --
6	R6c on a L.B. Melven, Westford, N.Y., CDV of a young girl. VF --
7	R8c SON black FORT STANWIX BANK, ROME cds, F --
8	R10c on an American Express Co. (Mosher AMEX-L301) affixed to a money package cover front to Rockford, Ill. 1863. F small faults --
9	R10d black h/s, F \$150.00
10	R11b on a W.H. Jennings, Norwich, Conn., CDV of a woman. F-VF \$250.00
11	R11c on an O.A. Hollenbeck, Oneida, N.Y., CDV of a woman. F-VF --
12	R12c tied by black E.C. K. & CO. cds to a Philadelphia National Bank check, 1864. VF \$50.00+
13	R13c on a Troxell & Brother, Brooklyn, N.Y., CDV of a young boy. Stamp has extra vertical perfs on each side. F-VF --
14	R13c on a Harter's Fine Art Gallery, Auburn, N.Y., CDV of a young lady. Stamp is misperfed at lower right. VF --
15	R13c on a Lazier, Syracuse, N.Y., CDV of a man. F-VF light foxing --
16	R14c on a J. Gurney & Son, New York, N.Y., CDV of a woman. F-VF --
17	R15c tied on small piece by blue MICHIGAN BOLT & NUT CO, DETROIT, oval h/s, F-VF PHOTO --
18	R15c on a Langley, Satterlee, Blackwell & Co. check, datelined St. Augustine, Fl. 1868. F-VF --
19	R15c Geo. P. Hopkins, Albion, N.Y., CDV of a woman. VF --
20	R15c on a Bradley & Rulofson, San Francisco, Calif., CDV of a woman. VF --
21	R18c on an A. Pattiani, Chicago, Ill., CDV of a man. F-VF --
22	R18c on a Black & Case, Boston, Mass., CDV of a man. VF --
23	R18c on a F.L. Lay's, Photographic Atelier, Boston, Mass., CDV of J.J. Wetherber, D.D.S. F-VF --
24	R18c on a Davis Brothers Photograph Room, Exeter, N.H., CDV of a woman. F-VF --
25	R18c on a Davis Brothers, Portsmouth, N.H., CDV of a little girl. VF --
26	R18c on a H.K. Averill, Jr., Plattsburgh, N.Y., CDV of a little boy. F-VF --
27	R18c L.B. Melven, Westford, N.Y., CDV of a young boy. VF --
28	R19c on a Gate's Photographic Galleries, Plattsburgh, N.Y., CDV of a man. VF --
29	R22d F PHOTO \$160.00
30	R24a SON red LOCKPORT CITY BANK, LOCKPORT, N.Y., cds, F-VF PHOTO --
31	R29c block of six, F-VF \$220.00
32	R40a vertical pair on a promissory note. Albany, N.Y. 1863. VF \$250.00
33	R43c tied by blue J.W.H. oval h/s to a New Orleans Mutual Insurance Co. certificate of insurance. 1863. VF file fold through stamp --
34	R50a VF \$47.50
35	R51a VF \$120.00
36	R52a VF \$65.00
37	R52b F-VF \$80.00
38	R58c tied by large blue New Orleans Mutual Insurance Co. oval h/s to a certificate of insurance. 1868. VF --
39	R64a VF PHOTO \$100.00
40	R75a F \$90.00
41	R82a F-VF PHOTO \$135.00
42	R86c F-VF \$50.00
43	R89d blue AMERICAN PRINT WORKS, FALL RIVER, MASS, oval h/s, F-VF PHOTO \$140.00
44	R90c blue H.B. CLAFLIN, N.Y. cds, F-VF short perf \$90.00
45	R98c F-VF \$110.00
46	Second Issue Revenue R124 SON blue CITIZEN'S INS. CO., ST. LOUIS, MO. cds, F PHOTO --
47	Third Issue Revenue R135b cut cancel, F few short perfs PHOTO \$750.00
48	R145 tied by cut cancel to a First National Bank of Greenfield, Mass. promissory note. 1872. F-VF filing fold affects stamp --
49	Documentary 1c Bureau issue with ms. I.R., Am. E. Co., July 4th 98 (American Express Co.) F-VF natural s/e at right --
50	R153 top plate #542 block of six, mint, VF \$95.00
51	R163/170 sixteen various plate # singles, F-VF most are without gum --
52	R163p tied by blue h/s to a Quartermaster's Dept., U.S. Army, bill of lading. Washington, D.C. 1901. VF --
53	R163p, R164p, R167p pair on the back of a Union Stock Yard and Transit Co., Chicago, Ill. Weighmaster's Certificate. 1902. F-VF --
54	R228 Houston, Texas, postal precancel, F-VF crease --
55	R305Ab horizontal pair, mint, VF PHOTO \$700.00
56	R427 mint, VF \$35.00
57	R510 used, VF \$90.00
58	R552 mint, VF \$35.00
59	R608 mint, F-VF \$32.50
60	R609 mint, F-VF \$60.00
61	R610 mint, F-VF PHOTO \$92.50
62	R615 perf. F-VF \$35.00

63	R616 used, VF \$40.00
64	R634a mint, natural s/e at top, F-VF PHOTO \$700.00
65	R683 used, F-VF PHOTO \$87.50
66	R693, R691 & others punch canceled and affixed with staple to a Southern Colorado Power Co. stock transfer agency tax sheet. Also attached is a U.S. Treasury Dept. Receipt for Payment of Taxes, F-VF small faults --
67	Proprietary RB13c block of four, top sheet margin with partial imprint, mint, F small inclusion on lower left stamp \$750.00
68	RB26p block of four, lower right corner margins with reversed 1 7/8P, mint, F crease PHOTO \$175.00
69	RB27 used on Omaha & St. Louis Rail Road Co., Kansas City, Mo. draft, dated July 2, 1898, second day of the tax. Stamp is canceled on July 9. VF --
70	RB65 bottom plate #9569 block of eight, mint, F-VF small inclusion on one stamp --
71	Stock Transfer RD23a used, F-VF small wrinkles PH \$150.00
72	RD84 mint, F-VF PHOTO \$210.00
73	RD162 staple holes, VF PHOTO \$250.00
74	RD184 perf. F-VF PHOTO \$240.00
75	RD185 perf. VF PHOTO \$190.00
76	RD207 perf. VF few short perfs PHOTO \$300.00
77	RD307 used, VF PHOTO \$80.00
78	RD308 perf. F-VF \$60.00
79	RD312 cut cancel, F-VF crease \$45.00
80	RD328 mint, F-VF PHOTO \$175.00
81	Wines and Cordials Tax RE31 used, F \$110.00
82	RE107D perforated 12.5, used, staple holes, VF PH \$500.00
83	RE154 mint, F-VF \$100.00
84	RE159 mint, VF \$17.50
85	RE169 used, F-VF usual small faults and repairs \$200.00
86	RE178 staple holes, F-VF \$47.50
87	RE185 mint, VF \$100.00
88	RE187 mint, VF PHOTO \$110.00
89	RE188 mint, VF PHOTO \$90.00
90	RE194 mint, VF PHOTO \$175.00
91	Beer Tax REA27 (28A) VF creases, small faults PH \$250.00
92	REA29b (30C) F small thin & faults PHOTO \$350.00
93	REA76a (84A) VF \$250.00
94	REA99 (111A) F \$225.00
95	REA118 (141A) type 100, F PHOTO \$300.00
96	REA172 (201A) F small creases \$500.00
97	REA178a (198) large punch hole, VF \$10.00
98	REA188a (214) large punch hole, VF \$10.00
99	REA196 (222a) mint, XF \$1,250.00
100	Silver Tax RG18 used, VF \$22.50
101	RG20 used, VF \$82.50
102	RG22 used, VF PHOTO \$275.00
103	RG120 mint, VF \$67.50
104	Tax Exempt Potatoes R115a provisional booklet of 192, purple on white cover, sixteen panes, mint, F-VF interleaving adheres to most of the panes and most panes have some degree of separation \$5,000.00
105	RI18a definitive booklet of 96, black on buff cover, mint, VF \$100.00
106	Narcotic Tax RJA68a mint, XF \$250.00
107	Consular Seals Reichenberg, Austria, red, used, VF --
108	Vienna, Austria, red, used, F-VF small thin PHOTO --
109	Ghent, Belgium, red, used, VF tiny tone spot --
110	Lyons, France, blue, used, VF --
111	Annaberg, Saxony, Germany, red, used, F-VF --
112	Barmen, Germany, ultramarine, mint, VF PHOTO --
113	Berlin, Germany, red, mint, VF --
114	Brunswick, Germany, blue, used, VF --
115	Dresden, Germany, red, used, VF --
116	Freiburg, Germany, red, used, VF --
117	Hamburg, Germany, blue, used, F-VF crease --
118	Kehl, Baden, Germany, blue, used, VF --
119	Leipzig, Germany, red, used, VF --
120	Mainz, Germany, blue, mint, F-VF --
121	Mayence (Mainz), Germany, blue, used, VF PHOTO --
122	Solingen, Germany, blue, used, F-VF small tear --
123	Stettin, Germany, blue, used, VF crease --
124	Weimar, Germany, blue, used, VF --
125	Rome, Italy, blue, used, VF small thin --
126	Palermo, Italy, red, used, VF crease --
127	Aleppo, Syria, blue on violet surface color, VF small faults PH --
128	Embossed Revenue Stamped Paper RM123 sharp strike on a promissory note. 1799. VF \$25.00
129	RM178 sharp strike on part-printed notarization stating that goods shipped are not under the control of any belligerent powers. 1800. F-VF light stain at lower right corner \$15.00
130	RM510 clear strike on a certificate stating that duties on one hoghead of rum have been secured. 1794. VF \$90.00
131	Revenue Stamped Paper RN-B10 New York, N.Y. Central National Bank, Porter & Higby check. 1866. VF \$22.50
132	RN-B13a New York, N.Y. Merchant's National Bank, Dakin, Olcott & Co. check. 1867. VF \$45.00
133	RN-B17c Virginia, Nevada, Agency of the Bank of California, Gould & Curry Silver Mining Co. check. 1870. VF \$35.00
134	RN-D9 Helena, Mont. L.H. Hersfield & Bro. draft payable at the Bank of California, San Francisco. 1874. VF \$75.00
135	RN-G1a Guttenberg, Ia. Commercial National Bank of Dubuque, Joseph Zimmerman check. 1882. F-VF few sm marg tears \$40.00
136	RN-J5 Clearfield, Pa. First National Bank, H.F. Bigler & Co. check. Unused. VF \$50.00
137	RN-T8 printed redemption notice on stamp. North America Life

Insurance Co. policy. Unused, F-VF sealed tear at right, some splitting along folds. \$800.00
138 RN-U1 stamp redeemed. Chicago & South Western Railway Co. stock certificate. Unused. VF \$35.00
139 RN-V9 cut square, VF PHOTO \$550.00
140 RN-W2 Flint & Pere Marquette Railway Co. \$1,000 Land Grant Bond. 1868. VF \$90.00
141 RN-W2, P5 x 2 Blue Ridge Railroad Co. \$1,000 Mortgage Loan bond. VF \$170.00
142 Private Die Medicine B.A. Fahnestock's Vermifuge package label wrapper, red SPECIMEN overprint and two security punches. Pittsburgh, Pa. Mint, VF --
143 Private Die Perfume RT10c VF light crease \$350.00
144 Distilled Spirits Excise Tax RX24 mint, XF \$1,200.00
145 RX44 mint, VF PF certificate \$1,200.00
146 Rectification Tax RZ1 sheet of ten, mint, VF \$67.50
147 Filled Cheese Taxpays FC18B 1c black, mint, VF --
148 FC18cB unfinished, without denomination, black, mint, VF --
149 FC20B 10c black, mint, VF --
150 FC21A 24c black, mint, VF --
151 FC22B 25c black, mint, VF PHOTO --
152 Cigars Taxpays TC1179Ba Series 123, Class B, 200 Cigars, mint, VF --
153 TC1179Ca Series 123, Class B, 250 Cigars, mint, VF --
154 TC1189Ca Series 123, Class D, 200 Cigars, mint, VF --
155 TC1189Da Series 123, Class D, 500 Cigars, mint, VF PHOTO --
156 TC1193Ca Series 123, Class E, 200 Cigars, mint, VF --
157 TC1193Da Series 123, Class E, 250 Cigars, mint, VF --
158 TC1199Ba Series 123, Class F, 200 Cigars, mint, VF --
159 TC1204Ba Series 123, Class G, 200 Cigars, mint, VF --
160 TC1204Ca Series 123, Class G, 250 Cigars, mint, VF --
161 TC1204Da Series 123, Class G, 500 Cigars, mint, VF PHOTO --
162 TC1205Ba Series 124, Class A, 200 Cigars, mint, VF --
163 TC1208Ba Series 124, Class B, 200 Cigars, mint, VF --
164 TC1208Ca Series 124, Class B, 250 Cigars, mint, VF --
165 TC1214Ba Series 124, Class C, 200 Cigars, mint, VF --
166 TC1214Ca Series 124, Class C, 250 Cigars, mint, VF --
167 TC1225Ca Series 124, Class E, 200 Cigars, mint, VF --
168 TC1225Da Series 124, Class E, 250 Cigars, mint, F-VF --
169 TC1235Da Series 124, Class G, 250 Cigars, mint, VF --
170 TC1235Ea Series 124, Class G, 500 Cigars, mint, VF --
171 TC1237Ca Series 125, Class A, 200 Cigars, mint, VF --
172 TC1237Da Series 125, Class A, 250 Cigars, mint, VF PHOTO --
173 TC1245Ba Series 125, Class C, 200 Cigars, mint, VF --
174 TC1250Ba Series 125, Class D, 200 Cigars, mint, VF --
175 TC1250Ca Series 125, Class D, 500 Cigars, mint, VF --
176 TC1250Ca Series 125, Class E, 250 Cigars, mint, VF --
177 TC1260Ca Series 125, Class F, 200 Cigars, mint, VF --
178 TC1265Ca Series 125, Class G, 200 Cigars, mint, VF --
179 Alcohol Warehousing Stamp Series 1960, black, mint, VF --
180 Brewer's Permits Series of 1872, violet silk paper, punched remainder, VF --
181 Hydrometer Labels Series 1975, sheet of twenty, mint, VF --
182 Lock Seals LS 105 Series L, sheet of ten with vertical gutter, mint, VF --
183 LS 106 Series B, sheet of ten with vertical gutter, mint, VF --
184 Special Tax Stamps Retail Dealer In Liquors (At Large) F.Y.E. 1943 \$27.50 purple & red issued to the New York, New Haven & Hartford Railroad, VF crease --
185 Retail Dealer In Liquors (At Large) F.Y.E. 1944 \$27.50 black & red (orange s.c.) issued to the New York, New Haven & Hartford Railroad Co., VF crease --
186 Retail Dealer In Liquors (At Large) F.Y.E. 1945 \$27.50 green & red issued to the Wabash Railroad Co., VF crease --
187 Medical Spirits Tax Stamp F.Y.E. 1936 \$25 black & red violet SPECIMEN handstamp, full coupons and stub, VF --
188 Customs Imported Distilled Spirits Stamps C1S7 booklet pane of two, mint, VF --
189 U.S.D.A. Permit To Market One Wooden Barrel Gum Rosin, 1935, unused, VF --
190 One Cask Gum Spirits Turpentine, 1935, unused, VF --
191 One Barrel Crude Gum, 1935, used with fingerprint & signature, VF crease --
192 Express Company Stamps & Labels ADX-L132 Indianapolis, Ind., on Indiana Foundry advertising cover, Madison, Ind., to Westport, Ky. franked with 1861 3c, slightly reduced at R., VF PHOTO --
193 ADX-L130 Salem, Ind., on cover to Bridgeport, Ohio, five Adams Express Co. wax seals on back, VF --
194 ADX-L130 Paducah, Ky., on cover to Shelbyville, Tenn., five Adams Express Co. wax seals on back, with enclosure. 1865. VF-AMEX-L336 Champaign, Ill., on cover to Lebanon, Ohio. Five wax seals on back. F-VF --
196 AMEX-L330 Indianapolis, Ind., on cover to Logansport, Ind. 1861. VF --
197 LWXP-L20 on 1844 folded letter to New York. F-VF filing fold affect label --
198 RPKD-L1 used on a Los Angeles Brush Mfg. Co. tag, VF --
199 SOX-L131 on the back of an unclamped valuable letter, Hamburg, Ark. to Memphis, Tenn. 1869. VF --
200 UNXX-L10 Minerva, Ohio, on the back of a cover to Carrollton, Ohio. 1879. VF --
201 USX-L145 Friendship, N.Y., mint, VF light margin toning \$30.00
202 USX-L180 Marion, Ohio., and AMEX-L336b Logansport, Ind., on cover to Winnemac, Ind. U.S. Express Co. wax seal on back. VF small cover faults. --
203 USX-L235 on money envelope to New Haven, Conn. Five wax seals impressed by a half-time on back. F-VF --
204 Post Office Seals OX19 mint, F-VF PHOTO \$300.00
205 Bank Savings Stamps Stamp Savings Society, 1c bister, used, F-VF PHOTO --
206 Newspaper Stamps PR2 mint, F-VF small faults \$300.00
207 PR3 mint, VF PHOTO \$375.00
208 PR3a mint, VF natural s/e at bottom, few short perfs \$350.00
209 PR4 mint, F-VF natural s/e at bottom \$250.00
210 PR114-125 complete set, mint, F-VF few short perfs \$905.00
211 License & Royalty Stamps McKay Sewing Machine Co., 1/2c yellow, VF --
212 McKay Sewing Machine Co., 1c orange, VF --
213 McKay Sewing Machine Co., 1c rose, F small thin --
214 Union Paper Collar Co., V green, VF --
215 STATE OF AMERICA Liquor Meter Essays .00 red on yellow safety paper, VF --
216 .12 1/2 red on yellow safety paper, VF --
217 .5c red on white, VF --
218 VOID red on white, VF --
219 .00 red on pale green safety paper, VF PHOTO --
220 ALABAMA .00 red on white, F small faults --
221 HAWAII Gasoline Coupon Office of the Military Governor, Fort Shafter, Territory of Hawaii, VF PHOTO --
222 MICHIGAN Trout Stamps Wootton 5 die proof on 66x55mm bond paper, VF staple holes at top PHOTO --
223 MISSOURI Sales Tax Tokens 1 mill Sales Tax Token, Chicago Philatelic Society Banquet, Hotel La Salle, Jan 18, 1936, printed on back, VF --

Member's Ads

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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. Only 20 left! *1943*

Antique boxed set of USIR hydrometers for testing proof level of spirits for taxes. Mahogany fitted kid lined box, five hydrometers with 1880's USIR labels and copper tankard/thermometer. Hydrometers cover full range of five proof levels. Price \$350 plus postage. E-mail Alan Hicks at setdec1@aol.com for scans. *1944*

U.S. Tax Paid Revenue Collectors wanted. Old time collector wishes to correspond with other collectors of tax paid. Have duplicates of "Pre-1900" Springer listed tobacco, tobacco strips, snuff, cigars. Also have U.S. Scott listed revenues. Don't have e-mail, etc. Charles Watt, 14106 Ventura Blvd., Sherman Oaks, CA 91423 USA Fax 818-905-6195. *1945*

Wanted: Playing Card stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. *1946*

Wanted: Great Britain playing card tax wrappers, duty aces and labels/seals used after tax repeal; and U.S. state playing card stamps. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. Email: <scott_mcclung@

hotmail.com>.

1947

Modest prices: modern Japan, China, British Burma, Myanmar, Indonesian holographic revenues and tobacco tapes. Request new ARA circuit books at Mr. Ray Major, Box 509, Fayetteville, NY 13066-0509 <mdmajor@yahoo.com>. Ad submitted by A. Soesantio, ARA 4219.

1948

Beer stamp album for sale: 125 pages, unpunched, on bright white 65 lb caard stock with image of first stamp in most series. Modeled after Priester. \$82.50 plus \$3.50 postage and insurance, prepaid, to: David Sohn, 1607 Boathouse Circle, H116, Sarasota FL 34231. (941) 966-6505 or (847) 564-0692 or email <davidsohn32@comcast.net>. *1949*

1890s Revenue Stamp book: *Stamp Hunting* by Lewis Robie, salesman for J. Elwood Lee (RS290-294), relates tales of looking for revenue stamps in drugstores. Newly typeset, not scanned or copied; new illustrations; commentary by Richard Riley. PDF by email \$5.00, on CD US postpaid \$8.50, printed copy comb binding \$12.50. Ken Trettin, Box 56, Rockford IA 50468-0056.

M&M Multiples Wanted. Private die match, medicine, perfumery, and playing card pairs, strips, or blocks needed for study, any condition. Prompt payment for any I need. Please send a photocopy or scan with your price, or request my offer. Paul Weidhaas, 12101 Alembic Road, Leonardville KS 66449. Email: pweidhaas@twinvalley.net. *1951*

The Revenue Journal—December 2008

The December issue of *The Revenue Journal* includes three major articles. The first, "UK Broadcast Licences" by Stephen Dunderdale, traces the history of taxing "wireless" transmitters and receivers beginning with the 1904 Wireless Telegraphy Act. It was an attempt to control radio's use as it was obvious that it would compete with the General Post Office's telegraph system as well as having military applications.

Ed Hitchings writes about "A Tax on Flatulence," in regard to domestic livestock that is. He relates attempts in New Zealand to tax the CO₂ and methane released by livestock. "Newfoundland Caribou Revenues Provisional Surcharges" are described by John Jennison. In 1963 some 25¢ caribou revenues were surcharged "5" in

red crayon in St. John's due to a shortage of 5¢ stamps.

Of course, this issue contains the normally insightful editorial by editor Clive Akerman in addition to society reports, "Notes & Queries" and reviews of revenue literature.

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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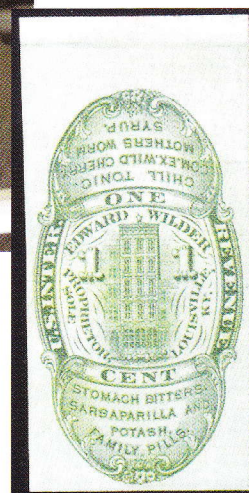
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