



The American Revenuer

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The 1898 I.R. provisional overprints
have proved attractive to fakers—this being one.
More, inside, page 134.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER-OCTOBER 2008

Volume 62, Number 5
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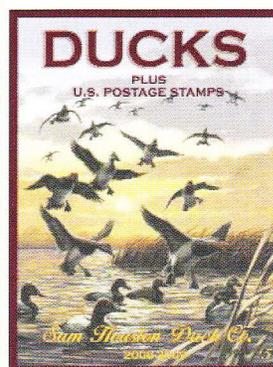
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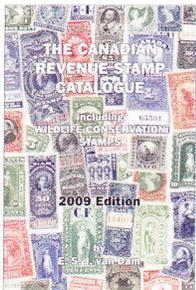
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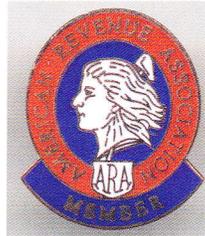
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ARA Convention dinner at Chicagopex

All ARA members, along with their spouse and/or friends, are invited to join us for an evening of fine dining and great company at our traditional Friday evening dinner. This year we will experience Don Roth's Blackhawk Restaurant, a wonderful prime rib, steak and seafood house with a long and storied history in the Chicago area. Please visit their website, DONROTHS.COM, to read all about it.

The date is Friday, November 20. We will begin to arrive at 6:00 p.m. for cocktails (cash bar) with dinner being served at 7:00 p.m. The menu is as follows (you will make your selections that evening):

Starters: Shrimp stuffed mushroom caps and deep fried calamari.

Salad: Famous spinning salad bowl, a Blackhawk tradition prepared tableside.

Entrees:

Prime rib of beef, slow roasted, served with whipped horseradish cream;

Broiled tilapia, macadamia nut crusted-fruit chutney;

Fresh Canadian salmon, served with fresh cucumber-dill sauce;

Chicken rosa, boneless chicken breast, sauteed with

artichoke hearts, tri-colored peppers in a light white wine sauce.

All entrees accompanied by a baked potato and fresh vegetable

Dessert: Bittersweet hot fudge sundae or authentic Key lime pie

Coffee, tea and soft drinks are included.

Cost is \$50 per person, which includes all taxes and gratuities. Advance reservations are necessary as the restaurant needs a count five days ahead of time. Please contact Eric Jackson to make your reservation. Phone 610-926-6200, email ERIC@REVENUER.COM, P.O. Box 728, Leesport, PA 19533. Checks or cash only, you may pay at the show if you wish.

The restaurant is located at 61 N. Milwaukee Avenue, Wheeling, Illinois; phone 847-537-5800. It is about ten miles from the show location. There will probably be enough of us there with cars that transportation will not be a problem.

I must emphasize that advance reservations are necessary. I can usually accommodate a few latecomers, but the room size will be based upon the advance count. Once the room is full, that is it.

Eric Jackson

Literature in review...

The Canadian Revenue Stamp Catalogue 2009 Edition by E.S.J van Dam. Unitrade Press, Toronto, 2009. Spiral bound, 6 x 9 inches, 184 pages, color illustrations, ISBN 1-894763-33-5. Available for \$21.95 plus shipping from ESJ van dam Ltd, POB 300, Bridgenorth, ON, Canada K0L1H0; E-mail esvandam@esjvandam.com.

Collectors of Canadian revenues always look forward to the next edition of Erling van Dam's Canadian Revenue Stamp Catalogue, and for good reason.

Van dam is the leading dealer of Canadian revenues and his catalog is the authoritative reference. Every new edition includes more listings, more variety and more information. Unfortunately, the time lag between catalogs has been growing. Previous editions were produced in 1982, 1984, 1987, 1991, 1995 and 2001.

The eight-year lag is far too long. The catalogs should be produced on a regular schedule in the two to four year range. The current delay is partially explained by the loss in 2007 of his wife and business partner, Laurie. She played a key role in the success of the company and designed the popular Canada Revenue Stamp Album. The current edition is dedicated to her.

The 2009 edition looks much like its predecessor. It has the same cover depicting Canadian revenue stamps that has been used since the 1984 edition; it has the now

common spiral binding that was first introduced as an option with the 1995 edition and became the standard with the 2001 edition; and it features high quality color illustrations on slick coated stock. Listings show the van Dam catalog number, the stamp denomination and color and values for unused and used revenues.

The market for Canadian revenues continues to grow and, compared to U.S. revenues, there are still bargains to be found and many rarities that are affordable. Values have been totally updated to reflect the current market. The overall trend shows increases, including some of 50 to 100 percent. The rarer stamps show the most appreciation and that is in line with an increasing number of collectors going after a very limited supply.

You'll also find the expanded coverage that has been the hallmark of every new edition. The 2009 catalog has 184 pages, thirty-six more than the last edition. The 2001 catalog added Airport Improvement Fees, revenue meters, revenue perkins and British Columbia Real Estate and Fishing stamps. The 2009 catalog adds Bank of Nova Scotia, Municipal User-Pay Garbage tags, and Hunting and Fishing categories for British Columbia, Manitoba and Quebec. Other areas such as Local Airport Improvement Fee Tickets have been significantly expanded.

Literature/page 133

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U.S. Customs baggage stamps an update and more

By Hermann Ivester, ARA

Introduction

In 1980, Lou Alfano and Ogden Scoville published the results of Alfano's research and Scoville's listing of the United States Customs Baggage inspection stamps. (Alfano, Scoville, 1980). Apart from this pioneering work little has appeared in the philatelic press about these stamps, before or since. Many stamps not listed by Scoville have come to light since the articles and listing were published, and this update will take a new look at these fascinating stamps, bring his twenty-nine year old listing up to date, and offer a revised numbering system.

Please see the following listing to view examples of the design types referred to in this article.

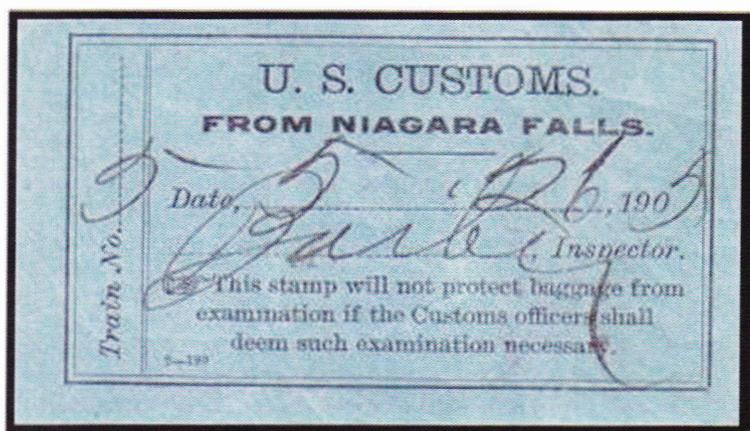


Figure 1. CB23B.
For transit
through Canada
without inspection
on re-entry.
Image courtesy of
Bill Smiley.

Are they revenue stamps?

While these stamps do not represent the payment of any specific amount of customs duty and are not typical revenue stamps, they are, in fact, properly classified as revenue stamps. Types 1, 1A, 1B, 1C and 2 of the accompanying listing were used to seal baggage that was to be carried unopened through Canada by railroad between two points in the United States, Detroit and either Buffalo, Niagara Falls, or Suspension Bridge, New York. Figure 1. If the baggage arrived at its destination with the stamp unbroken the customs inspector did not need to inspect it. The other stamps were applied to articles or baggage after they had arrived at a port of entry and had been inspected to signify that customs duty and internal revenue taxes had been paid or none was due.

There are a number of other uses of revenue stamps that do not signify payment of a specific amount of, or

even any, tax or fee that are roughly comparable to the use of the customs baggage stamps. Lock seals were used to insure that distilled spirits were not removed from distillery warehouses without payment of tax, bottle stamps for distilled spirits had no specific monetary value and signified that the proper amount of tax had been paid other than by means of payment for the stamps, and tax exempt potato stamps (Scott RI14–RI18) signified that the stamped potatoes were not subject to tax, to name a few examples. All of these stamps were an integral part of the revenue collection system for the products in question, just as the customs baggage inspection stamps were an integral part of the system for collection of customs duty and internal revenue taxes. All of them are, in fact, revenue stamps.

In one of Ron Leshner's several attempts to answer the question "What are revenues?" (Leshner, ca. 1998), he offered the following definition:

In summary, a revenue stamp is issued under the authority of a federal, state, or local government and shows that:

- (1) A tax was paid.
- (2) An item was tax-exempt.
- (3) A fee had been paid for a governmental service.

Or,

- (4) A requirement of a law was met, insuring that the proper tax would be paid.

The customs baggage inspection stamps fit under category four, as they were issued under the authority of the United States government and they show that the required inspection by a customs agent had been conducted, thereby insuring that any customs duty and/or internal revenue taxes due were paid. In addition, the Canada transit stamps indicate that no tax or duty was due and fall within category two of Leshner's definition. The others also indicate that a tax or duty was paid or that none was due, falling entirely within neither category one nor two alone, but entirely within categories one and two together. Leshner refers to lock seals as being revenue stamps in the "larger sense," that being that they helped insure the collection of duties and taxes, and this certainly applies to the baggage inspection stamps.

One author, John M. Hotchner, went so far as to caption an article "Customs Baggage Labels Not Revenue Stamps" (Hotchner, 1990). In the article he cites a letter from a customs official who stated that "the stamps are not connected in any way with collection of duties or taxes." However, this view is directly contradicted by a regulation cited in the article, and the "Baggage Manual" used at the Port of New York in 1962, cited by Alfano



(Alfano, 1980), provided that:

Baggage Stamps—(1) Upon completion of the examination of a passenger's baggage and upon payment of any duty and/or tax found due, inspectors shall affix a baggage stamp ("label") to each individual piece of released baggage in order to permit its passage through the customs barrier. No package shall be stamped for release until such duty or tax has been collected and all other customs formalities complied with.

The official's opinion that the inspection stamps were not "connected in any way with the collection of duties and taxes" is a curious view, indeed, for their sole purpose was to help insure the proper collection of duties and taxes. Alfano concluded that the inspection stamps were "taxpaid fiscals." Hotchner cited Alfano's article but ignored his conclusion.

Baggage inspectors were responsible for collecting "external" revenues (i.e., customs duties) and internal revenues due long before the date of the manual quoted above. Figure 2 illustrates a Series of 1879 customs cigars stamp, Springer TCC22, that was handstamped "Passengers' Baggage" and applied to cigars imported

therein in 1904 to indicate payment of the applicable customs duty.

The collection by customs inspectors of internal revenue taxes due on items imported by passengers is illustrated in Figure 3, which shows a strip of four Series 107

Figure 2. TCC22. 25 Customs Cigars stamp, handstamped "Passengers' Baggage."

Figure 3. TA207b. Strip of four 50 Cigarettes taxpaid stamps handstamped "Imported in Passengers' Baggage."



Figure 4. Front and back of Customs Form 5103, "Receipt For Duties and Tax," dated February 1, 1959, with CB147 attached.

NOTICE

Liquidation of amount of duties and taxes, if any, on this entry is effective on date of payment of amount. For importer's right to protest or to demand a refund, see Sec. 514, T. A. 1930, and Sec. 16.12, Customs Regulations.

Customs Form 5103
 TREASURY DEPARTMENT
 10-21, C. B. 1945
 March 1948

NO. 983013

RECEIPT FOR DUTIES AND TAX
 UNITED STATES CUSTOMS SERVICE

Port of MIAMI, FLORIDA 2/1, 1959

Received from Ed Hanlon

Baggage declaration No. _____

Duties	\$	<u>75</u>
Internal revenue tax	\$	<u>6.30</u>
TOTAL	\$	<u>7.05</u>

McCallough (Customs officer) W. Pappas (Customs officer)

INSTRUCTIONS.—Prepare IN TRIPLICATE. ORIGINAL to be issued to passenger as receipt for duties, etc., paid. DUPLICATE to be attached to baggage declaration and delivered to cashier at main customhouse daily. TRIPLICATE to remain in book. Cashier shall maintain record on checking sheet Form 5258.

16-33639-1 GPO

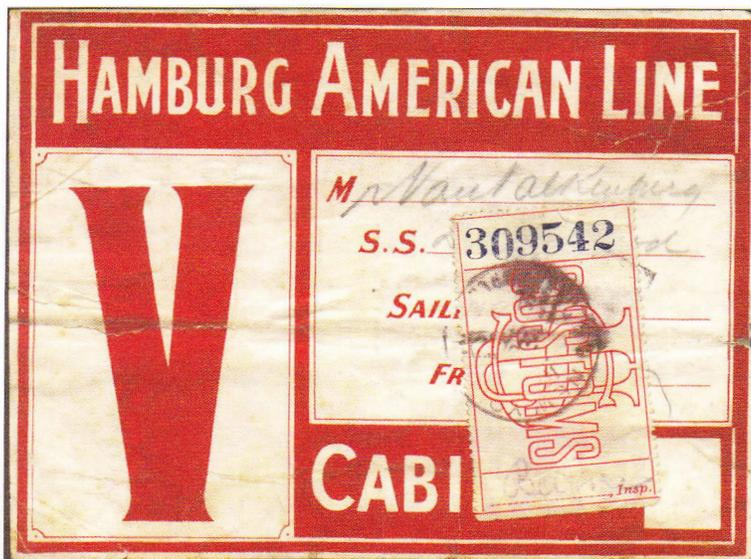


Figure 5. A Type 4, CB50 attached to a passenger's ship's cabin label.

(1937) 50 cigarettes taxpaid stamps, Springer TA207b, that were handstamped "U.S. Customs/Miami, Fla.," and "Imported in Passengers'/Baggage." Upon collection of the internal revenue tax due on cigarettes and other items subject to stamp taxes the customs inspectors supplied the requisite internal revenue stamps to indicate the tax had been paid.

A handwritten note that accompanies the stamps in Figure 3 reads "Trip to Nassau with Ruth in 1939/ Declared Abdullas/Later stuck for hers & mine by/customs." Series 107 stamps should not have been used after

1938, but out of period uses are not uncommon.

Figure 4 shows a customs baggage stamp (CB147) affixed to the back of a form entitled "Receipt for Duties and Tax," but it does not belong there. However, there is no reason to doubt that the passenger who paid the duties and taxes removed it from his baggage and placed it on the form after the fact. It just seems like something a person who would retain such a form would do.

Alfano quite rightly concluded that the baggage stamps were in the nature of taxpaid fiscals (Alfano, 1980), and the answer to the question "Are they revenue stamps?" is a resounding yes.

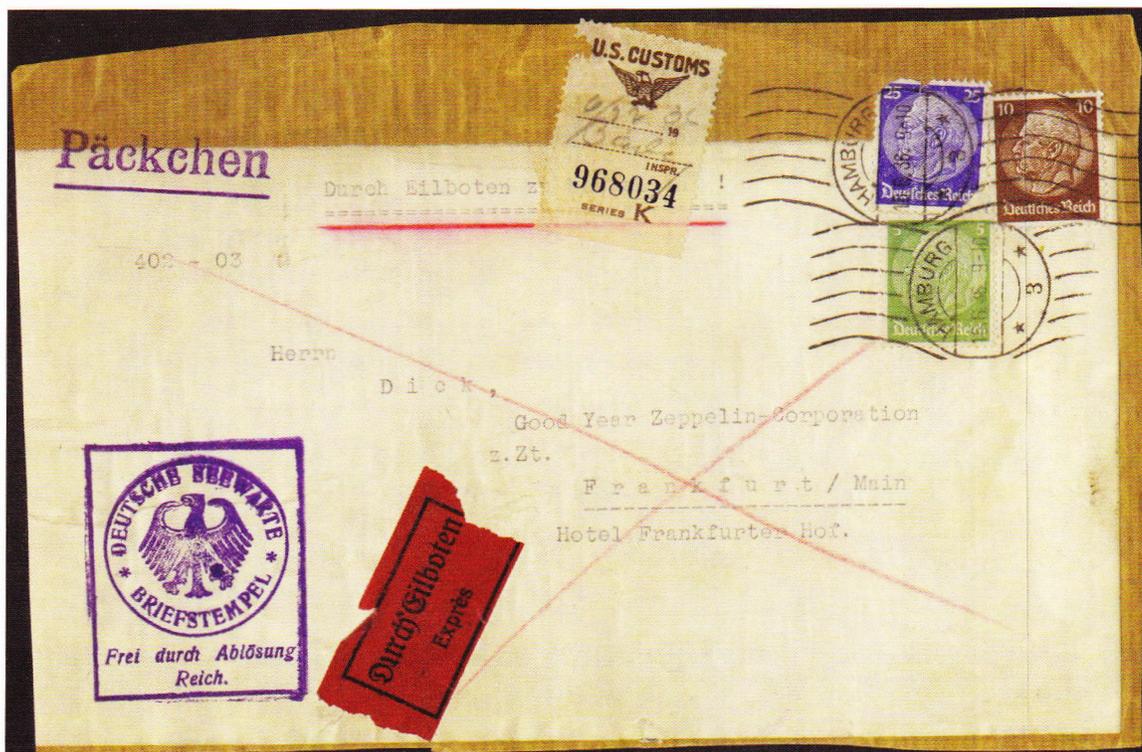
Methods of use

I am aware of no information regarding the use of Types 4, 4A, 9 and 10 stamps. It is not clear that their use was limited to, or was primarily for, passengers' baggage inspection. They may have been used on other kinds of packages or goods that were required to pass customs inspections as well. Since they were listed by Scoville they are also included in the current list.

Figure 5 illustrates a Type 5, CB50 on a passenger ship's cabin label that undoubtedly was attached to a piece of a passenger's baggage. This provides circumstantial evidence that Types 5 and 6 were used for the inspection of passengers' baggage, but I have not seen any rules or regulations for their use either.

Figure 6 shows the shipping label and part of a wrapper from a package that was mailed from Hamburg, Germany to a representative of the Goodyear Zeppelin

Figure 6. CB105 on part of a package wrapper. Image courtesy of Ed Andrews.



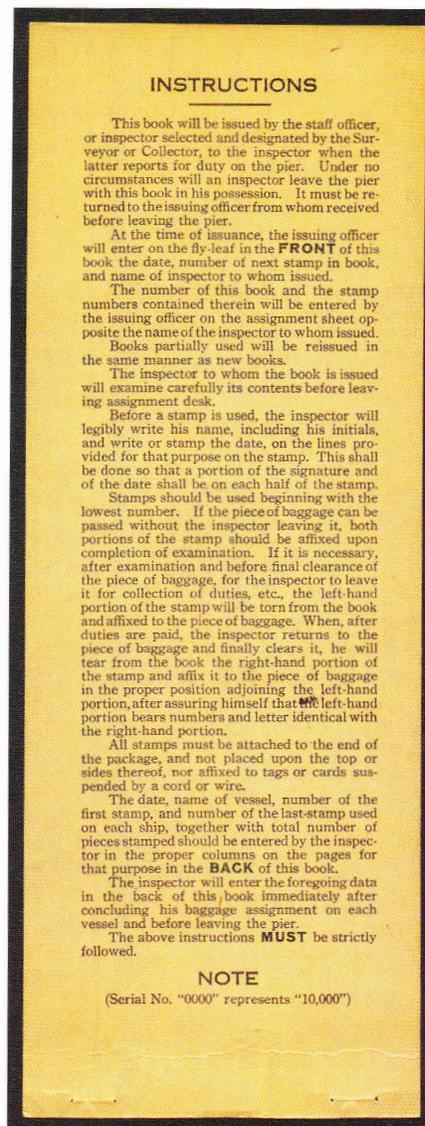


Figure 7. Front and inside of front cover of a booklet of panes of CB136.

Figure 8. Pane of five of CB136 from the booklet shown in Figure 7.

Corporation who was staying, or perhaps residing, at the Hotel Frankfurter in Frankfurt, Germany. The German postmark is dated June 16, 1936. Affixed to the shipping label and package wrapper is a copy of CB105 dated June 22, 1936, in manuscript. It is not possible to tell with certainty that the package entered the United States as part of the recipient's "passengers baggage," but that seems a likely possibility. Unfortunately, the possibility that it entered in some manner other than as passengers baggage cannot be ruled out.

Unlike the Type 9 New York stamps, the similar Type 10 stamps were used throughout the United States. Unfortunately, they do not normally reveal their place of use. I have seen only five Type 10 stamps with legible cancels, showing use in Boston, El Paso, New York, Philadelphia, and San Francisco.

Figure 7 illustrates the front and inside of a booklet cover for CB136, a Type 12 stamp, and Figure 8 illustrates a pane from the booklet. The instructions printed on the inside of the cover provide a great deal of insight into the use of the stamps. The purpose of the vertical roulettes through the center of the Type 12 and 12A stamps is explained as follows:

If the piece of baggage can be passed without the inspector leaving it, both portions of the stamp should be affixed upon completion of examination. If it is necessary after examination and before final clearance of the piece of baggage, for the inspector to leave it for collection of duties, etc., the left-hand portion of the stamp will be torn from the book and affixed to the piece of baggage. When, after duties are paid, the inspector returns to the piece of baggage and finally clears it, he will tear from the book the right-hand portion of the

stamp and affix it to the piece of baggage in the proper position adjoining the left-hand portion, after assuring himself that the left-hand portion bears numbers and letter identical with the right-hand portion.

The instructions direct an inspector to write his name on the stamp and write or stamp the date on the stamp. This was to be done so that a portion of the signature and date would be on each half of the stamp. The inspectors were further instructed to attach the stamp to the end of the package and not place it on the top or sides or on a tag or card attached by a cord or wire.

The instructions conclude by stating that "the above instructions MUST be strictly followed." However, it appears that they were not strictly followed, as the stamps usually come without name or date, and sometimes come affixed to tags as illustrated in Figure 9. The requirements appear to have been too impractical to enforce, notwithstanding the fact that they were in force from at least the mid-1930s (Alfano, 1980) until the early 1950s.

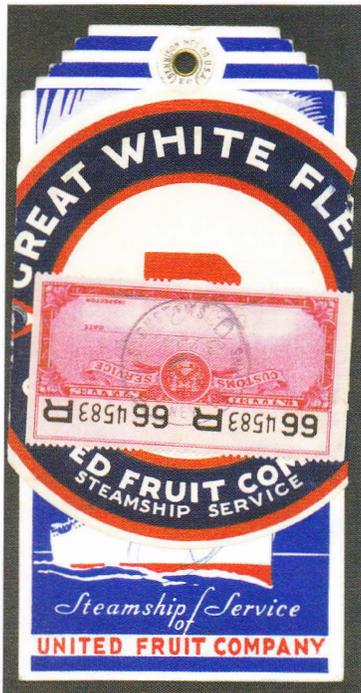


Figure 9. CB136 affixed to a tag attached to baggage by a cord or wire.

One interesting use of CB136 is shown in Figure 10. The following handstamp has been added:

Seastore Cigarettes
AM. Goods Returned
Duty Collected in Lieu of I.R. Tax
Article 24 I.R. Reg. 76

Internal Revenue Regulation 76 governed the practice of allowing cigarettes (and other tobacco products) to be withdrawn from factories without payment of

Figure 10. CB136a. Provisional use of CB136 as a customs cigarette stamp hand-stamped "SEASTORE CIGARETTES/AM. GOODS RETURNED/Duty Collected in Lieu I.R. Tax/Article 24. I.R. Reg. 76." Image courtesy of Bill Smiley.



internal revenue tax and delivered for consumption on ships operating outside the territorial limits of the United States. Such products were referred to as sea stores. (I.R. Reg. 76, 1938) Article 24 referred to in the handstamp provided in pertinent part:

All unstamped tobacco, snuff, cigars, cigarettes of domestic manufacture brought back into United States... must be entered at the customhouse... duty equal to the internal revenue tax due must be paid and in evidence of payment a customs inspection stamp affixed to each package of cigars or cigarettes and an internal revenue stamp affixed to each package of manufactured tobacco or snuff.

(I.R. Reg. 76, 1938)

Manufacturers were required to produce their own labels to mark their products that were to be used as sea stores. These labels were used "in place of the internal revenue stamp[s]." A block of four sea stores labels containing mandatory wording is shown in Figure 11. (I.R. Reg. 76, 1938)

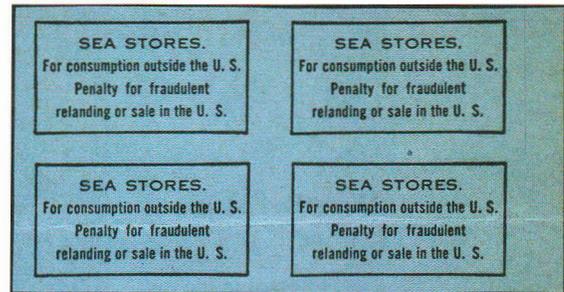


Figure 11. Block of four manufacturer's labels for sea stores.

The Customs Service issued inspection stamps for cigars and cigarettes but not specifically for tobacco or snuff. The customs cigar and cigarette stamps in use during the late 1930s and 1940s were Springer Nos. TCC58 and TAC25-27, respectively. This undoubtedly accounts for the requirement that customs inspection stamps be placed on returned packages of cigars and cigarettes and internal revenue stamps on returned packages of tobacco and snuff.

Regulation 76 clearly explains the presence of the handstamped legend on the stamp in Figure 10. A similar printed inscription appears on the TAC25b shown in Figure 12:

American
Goods
Returned
Duty paid
Equal to
Int. Rev.

The fragment of the cigarette package on which the stamp in Figure 12 was affixed shows that the cigarettes were "packed expressly for Commissary Division Panama Railroad Company." Thus, the cigarettes were



Figure 12. TAC25b, with printed inscription "American/Goods/Returned/Duty paid/Equal to/Int. Rev."



Figure 13. Pre-clearance stamp used in St. Croix, Virgin Islands, CP9. Image courtesy of Ed Andrews.

not sea stores, but were domestic cigarettes exported without payment of tax. Upon their reentry into the United States they were inspected and assessed duty under provisions similar to Regulation 76. (Customs Regulations, 1915)

The stamp in Figure 10 was converted to a provisional customs cigarette stamp by the handstamp. It should be listed as such in Springer's catalog with a TCA prefix, but has also been assigned CB136a as a variety of CB136.

Pre-clearance stamps

Alfano (1980) described baggage pre-clearance stamps used on baggage inspected by United States customs inspectors in eight non-U.S. cities in the Bahamas, Bermuda and Canada. By arrangements with the governments of those countries U.S. customs agents there would inspect baggage of passengers bound for the United States, collect any duties and taxes due, and seal the baggage with pre-clearance stamps. Provided the baggage remained sealed, this allowed passengers to bypass customs clearance upon arrival in the United States. Alfano stated that he had seen such stamps for use in Nassau, Vancouver and Winnipeg, that they were printed in red on white self-adhesive paper, and that their dimensions were 152 x 12½ mm. The only such stamp I have seen is CP7, printed in red on green on white paper and shown in the listing. The dimensions match those reported by Alfano.

One type of pre-clearance stamp was not mentioned by Alfano. Although the United States Virgin Islands are

a possession of the United States, there are limits on the amount of certain goods that passengers may bring from the Virgin Islands into the United States free of customs duties. Therefore, the baggage of passengers traveling from the Virgin Islands to the United States proper must be inspected by customs agents. Such baggage could also be pre-cleared by customs agents in St. Croix, Virgin Islands, and a pre-clearance stamp was used in the same manner as in non-U.S. cities. The St. Croix stamp, CP9, is shown in Figure 13.

Dates of use

It is not possible to give precise dates during which the different types of customs baggage stamps were used (Table I). However, for some types approximate periods of use can be determined from datelines, manuscript or handstamped dates on the stamps or Alfano's articles (Alfano, 1980). Earliest and latest known dates of use for

the several types as indicated on the stamps are shown in parentheses. Each type is illustrated in the listing that follows this article.

Although the Type 11 and 11A stamps include a "193__" dateline and the regulations called for the inspectors to write or stamp the date on the inspection stamp, relatively few are dated. Even fewer actually show that the dateline was filled in. Type 12 is rarely seen dated, and I have not seen an example of Types 14–18 bearing a date. An undated Type 14 is known affixed to a used form, "Receipt For Duties And Tax", dated February 1, 1959, Figure 4.

The use of baggage inspection stamps became optional by June, 1953. They were still available for use and new types continued to be issued until the early 1970s.

Pane formats

Most and probably all of the customs baggage stamps other than the Canada transit stamps were produced in booklet pane format. The format for Types 5 and 6 in 5 x 1 panes, with straight edges at right, left and bottom, and stubs to remain in the inspector's book at top, is illustrated in the listing, CB52b and 52c. Essentially the same format was used for Type 8, except that the stamps had three sections. This format was probably used for Type 7 as well, although the only Type 7 I have seen has two parts and is illustrated in the listing.

A pane of ten of CB96 is shown in Figure 14. This Type 10 pane is die cut, with the bottom right and left stamps having one rounded corner. Different formats were used for Type 10, as not all panes of Type 10 stamps

Table I

Dates of usage of Customs Baggage Labels

Type	Approximate usage	Earliest and latest known dates
Type 1	1880s	(July 25, 1880 - 1882)
Type 1A	1890s	(October 4, 1891 - 1892)
Type 1B	1890s	(1899)
Type 1C	1890s and 1900s	(October 24, 1899 - 1908)
Type 2	1910s	(September 5, 1918)
Type 3	1880s	(December 24, 1888)
Type 4		
Type 4A		
Type 5	1900s and 1910s	(March 29, 1907 - February 28, 1912)
Type 5A		
Type 6	1910s	(April 23, 1910 - November, 1913)
Type 7		
Type 8		
Type 9	1910s	
Type 10	1920s and 1930s	(July, 1928/July 18, 1928 - June 22, 1936)
Type 11	1930s and 1940s	(September 6, 1932 - May 11, 1945)
Type 11A	1930s	(October 10, 1930 - January 2, 1939)
Type 12	1939, 1940s, and 1950s	(March 14, 1940 - August 26, 1959)
Type 12A	1950s	(October 28, 1952 - June 4, 1953)
Type 13	1950s	(October 4, 1953 - April 27, 1956)
Type 14	1950s	(February 1, 1959)
Type 15	1950s and 1960s	
Type 16	1950s and 1960s	
Type 17	early 1970s	
Type 18	early 1970s	

were die cut or die cut in the same manner. Figure 15 illustrates these differences. Shown in Figure 15 are (a) an example of CB97 from pane position 5, the bottom left corner of the pane, which was not die cut, (b) an example of CB99 from pane position 5 that appears to have been die cut but with the bottom left corner showing only a slight rounding, and (c) an example of CB64 from pane position 10, the left margin position of the upper row, that is perforated at the left with selvage attached, indicating that it had not been die cut. I have not seen any Type 9 stamps that show evidence that they were die cut.

The 2 x 5 pane format for Types 11 and 11A is shown in Figure 16. The format for Types 12 and 12A is a 1 x 5 pane having straight edges at right, left and bottom and selvage at top. See Figure 8. The last digit of the serial number indicates the pane position of any Type 12 or 12A stamp. They are numbered 1 to 5 or 6 to 0 from bottom to top. The bottom stamps in the panes and the top selvage have vertical guidelines in

Figure 14.
Type 10,
full pane,
CB96.





Figure 15. CB97, pane position 5; CB99, pane position 5; and CB104, pane position 10.

the center and all stamps are rouletted vertically through the center of the stamps.

Types 13 to 18 are all self-adhesive stamps. At least three pane formats were used for these stamps as shown by Alfano. (Alfano, 1980) The Type 13 stamps were the first self-adhesive stamps issued by the United States, predating the experimental Christmas Peace Dove postage stamp of 1974, Scott No. 1552, by more than twenty years. (Hotchner, 1994)

Errors, freaks and oddities

A Type 11 stamp with inverted serial number, CB117a, is shown in Figures 17 and 18. While the serial number is inverted with respect to the stamp, it could be said that it is the stamp that is inverted.

The last digit in the serial number represents the position of the stamp in the 2 x 5 pane format of the stamps. Figure 16 shows the relative positions of stamps 1 through 10 as denoted by the last digit in the serial numbers as they would have appeared in any pane of Type 11 or 11A stamps. The illustration shows an intact pane of 10 of CB112. The position 1 stamp, normally the bottom right stamp in the pane, should always be straight edged at right and bottom. CB117a is the position 1 stamp according to its serial number. The serial number is positioned correctly with respect to the straight edges, but the straight edges are at the top and left with respect to the design, normally an impossibility.

The pane was printed as part of a sheet containing a number of panes, the serial numbers were printed on the panes, the stamps were perforated, and then the panes were cut apart, with a strip of selvage at the top

Figure 17. CB117a, serial number inverted with respect to stamp design; or Figure 18. Stamp design inverted with respect to serial number.



Figure 16. CB112, an intact pane showing pane positions one through ten.

for attachment in a booklet of the stamps. In the case of CB117a the serial numbers were inverted with respect to the stamp design but the panes were cut apart as if the serial numbers were correctly placed at the top of the stamps. This resulted in the selvage being incorrectly attached at the bottom of the pane with respect to the stamp design but correctly at the top with respect to the serial numbers. And that is how the inspector viewed and used it, possibly without noticing the inverted design, for the inspector's signature is also "inverted" at the top of the stamp design, but normal with respect to the serial number.

Another oddity is shown in Figure 19. This is a cover or envelope that was examined by the customs service and assessed a customs clearance fee of 10¢. The cover bears an example of CB114 with a manuscript date of August 16, 1933, and on the reverse a Chicago, Illinois, postmark of August 14, 1933.

Wawrukiewicz states that:

Articles coming into the US, not subject to duty, were to be stamped "Passed Free of Duty" or "Not



Figure 19.
1933 Customs
examined cover
bearing CB114.

Dutiable” by the customs officers. Letters and packages originating in foreign countries which were found to contain dutiable articles on which customs duty had been assessed, after examination by US Customs, were to be charged 10¢ for each piece, this sum to be collected from the addressee. The money received was accounted for by the affixing of a postage due stamp to each letter or letter package...

The Universal Postal Congress of London, 1929, effective July 1, 1930, introduced an optional new class of article to international mail, ‘Small Packets.’ The country of destination was authorized to collect a special fee not exceeding 25 centimes (5¢) for the delivery of small packets and a fee not exceeding 50 centimes (10¢) for their customs clearance, if they were subject to customs inspection.

In addition, as of this 1929 convention, the 10¢ Customs Service clearance fee could now be collected in the US, not only if an article proved to be dutiable but also if an article bore a green customs label or the notation that it might be opened for customs inspection, was examined, and found not to contain dutiable material. (Wawrukiewicz)

Thus, the regulation called for the customs fee to be accounted for and collected by use of postage due stamps, notwithstanding the fact that the fee collected was not a fee for a postal service. The presence of CB114 on the cover shown in Figure 19 and the absence of a 10¢ postage due stamp are both inconsistent with the regulations.

The customs inspector’s initials R.M.L. appear in his “Passed By U.S. Customs” handstamp and in manuscript on CB114. He obviously had access to baggage inspection stamps and must have thought they could serve to evidence inspection of small packets arriving through the mail as well. Whether he intended the one in Figure

19 to serve as a substitute for the required postage due stamp is highly unlikely, since this was not his responsibility, but the postal clerk who should have affixed the postage due stamp and who received the fee must have deemed that it served this purpose. However, assuming the postal clerk did indeed receive the fee, he would have had excess cash of 10¢, as there would have been no offsetting use of stamps having a value of 10¢. There was no cash accountability for the baggage inspection stamps. This anomalous use of CB114 still leaves us with a bit of a mystery.

On the 1938 cover in Figure 20 collection of the 10¢ fee is indicated by two 5¢ postage due stamps, Scott No. J83. This is how the assessment and collection of the fee on the 1933 cover should have been handled.

Colors

Beginning with Type 11, the baggage stamps were printed in four or more colors. This enabled the inspectors to randomly select a color for a particular inspection operation. It provided a deterrent to smuggling since incoming passengers could not know in advance which color would be used. (Alfano, 1980)

Several of the stamps seem to defy proper classification as to color. In some instances noting that shades exist is adequate, but others require recognition of color varieties.

The first difficult cases are the color differences between the Types 11 and 11A orange varieties. The original orange of CB112, CB116 and CB124 is duller than the more intense orange of CB127 that has been labeled red orange. Scoville (Scoville, 1980) called the color of CB127 pink, but that clearly is inaccurate. The difference in color between CB124 and CB127 is constant, but the images shown in the listing probably cannot do it justice.

The red shades of CB144 and the yellow shades of CB145 are especially troublesome. They all lie somewhere along a spectrum ranging, respectively, from red to light red and yellow to orange. There are numerous intermediate shades that fall between the listed major and minor varieties. The same comments apply to the yellow and orange shades of CB154.

Numbering system

The numbering system adopted for the listing leaves open numbers for new discoveries. Some numbers are reserved for specific stamps that should or did exist. Other unused numbers are to allow for unexpected discoveries.

Condition and pricing

As with match and medicine and taxpaid stamps, these stamps were usually damaged or heavily cancelled during use and removal from baggage and other pack-

ages. Values given are for used examples with minor faults and cancels that are reasonably presentable. Values should be multiplied several times for stamps of high quality or for stamps on baggage labels, baggage tags or other papers or documents.

Rarity

The only customs baggage stamps that can be said to be common are Types 11, 11A, 12 and 13. In addition, a large number of full panes of CB153, CB161, CB163 and CB164 can be readily found.

I know of only one or a few examples of several of the stamps. Admittedly, this observation is based on my own limited, personal knowledge, but the number of certain stamps known to exist is offered in the hope that it may prove useful. Table II lists the number of examples known of some of the rarer stamps.

The only known copies of CB2 and CB6 have been trimmed, perhaps by a die cut, to a size of approximately 77 x 41 mm, with the approximate shape of semicircles at the left and right ends. Other stamps, particularly certain of the Type 5, 6, and 10 stamps may also belong in this list of rarities. There undoubtedly are examples of some and possibly all of the rarities of which I am not aware, not to mention those that once existed and hopefully still do.

Acknowledgements

Several collectors provided invaluable assistance on this project. Two individuals, Ed Andrews and David Semsrott, made particularly significant contributions to this article and accompanying listing, and were instrumental in setting this project in motion. Without their input the article and listing would be much less complete and informative. I also wish to thank Bob Hohertz, Ron Leshner, Rick Scott, and Bill Smiley for sharing images from their collections, knowledge, and insights. A special thanks goes to Cathy Bruhn, law librarian extraordinaire for Mitchell, Williams, Selig, Gates & Woodyard, PLLC, Little Rock, Arkansas, for tracking down some obscure and obsolete Customs Service and Internal Revenue regulations.

Additional information

Obviously, there is much that is still unknown about these stamps. Anyone having copies of the rarer stamps, unlisted stamps or varieties, dated stamps that extend or establish earliest or latest known dates of usage, or additional information or sources of information about these stamps, such as applicable regulations or relevant correspondence, is invited to contact me at 5 Leslie Circle, Little Rock, Arkansas 72205-2529, IVESTERS@SWBELL.NET.



Figure 20.
1938 Customs examined cover bearing two 5c postage due stamps.

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Table II

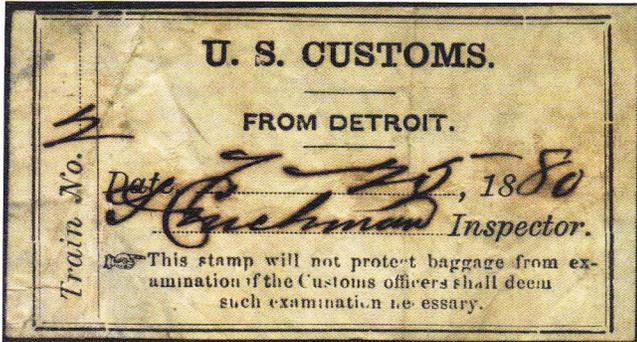
	Number known of rarer stamps
One known	CB1, CB2, CB4, CB5, CB6, CB9, CB12, CB16, CB33, CB38, CB62, CB80, CB81 pane, CB96 pane, and CB112 pane
Two known	CB17, CB19, CB34, and CB44
Three known	CB21, CB22, and CB43
Four known	CB23
Five known	CB117a (the one used example illustrated herein and four mint examples)

A new listing

U. S. Customs baggage stamps

By Hermann Ivester, ARA

Dates in parentheses are dates seen on used stamps.

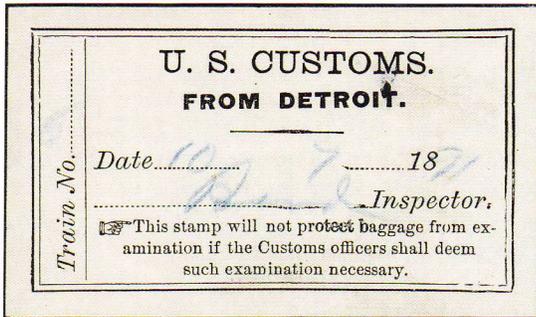


Type 1—CB1A

Type 1. 78 x 42 mm.

Dateline 18__

		A	B
		White	Blue
		Paper	Paper
CB1	From Detroit, black (1880)	200.00	
CB2	From Buffalo, black (1882)		200.00
CB4	From Suspension Bridge, black (1881)		200.00



Type 1A—CB5A. Image courtesy of Rick Scott.

Type 1A.

78 x 42 mm. Similar to Type 1.

Dateline 18__

CB5	From Detroit, black (1891, 1892)	200.00
-----	----------------------------------	--------



CB6A. Image courtesy of Rick Scott.

CB6 From Buffalo, black (1891) 200.00

Dateline 189__

CB9 From Detroit, black (1892) 200.00



CB12B. Image courtesy of Bill Smiley.

CB12 From Suspension Bridge, Black (1892) 200.00



Type 1B—CB16A. Image courtesy of Bill Smiley.

Type 1B.

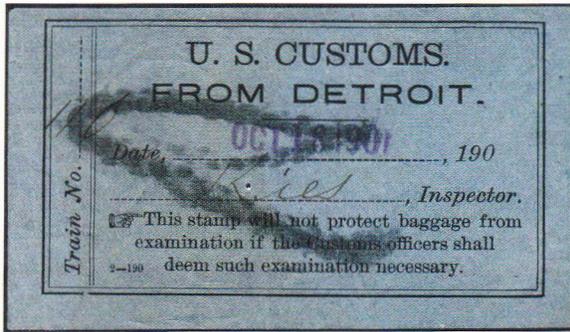
78 x 42 mm. Similar to Type 1A.

2-427 at lower left outside border.

Perforated 10 1/2.

Dateline 18__

CB16 From Suspension Bridge, black (1899) 200.00

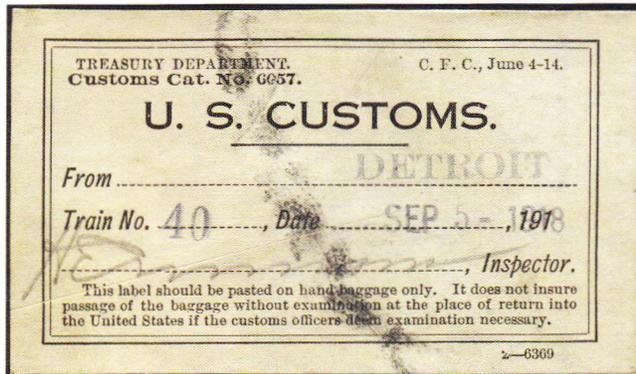


Type 1C—CB21B

Type 1C.

77 x 42 mm. Similar to Type 1B.
2-190 at lower left inside border.
Dateline 189__

CB17	From Detroit, black (1899)	150.00
CB19	From Niagara Falls, black	150.00
Dateline 190__		
CB21	From Detroit, black (1901, 1903)	125.00
CB22	From Buffalo, black (1901, 1903)	125.00
CB23	From Niagara Falls, black (1903, 1908)	100.00



Type 2—CB33

Type 2.

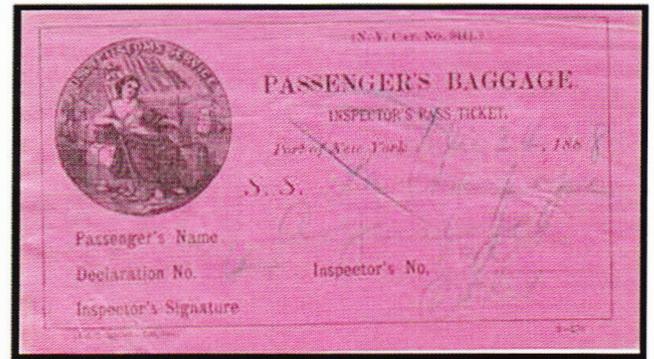
78 x 42 mm. No pre-printed city. Treasury Department. / Customs Cat. No. 6057 at upper left, 2-6369 at lower right outside border.

Dateline 191__

CB33	Black, Ed 700,000-F.C., July 10-12 at upper right (from Buffalo)	200.00
CB34	Black, C.F.C., June 4-14 at upper right (1918, from Detroit)	150.00

Note: Although Type 3, 5 and 6 stamps were clearly in use before Type 2 stamps were used, and Types 4 and 4A may also have been, all of the Type 1, 1A, 1B, 1C and 2 stamps are

listed consecutively due to the different manner in which they were used.



Type 3—CB38. Image courtesy of Bill Smiley.

Type 3

125 x 66 mm. On lined, gummed paper.

"Inspector's Pass Ticket" used at the Port of New York. (Ed. 7-30-'88-100,000.) at lower left, 2-279 at lower right, both outside the border

CB38	Black on pink (1888)	500.00
------	----------------------	--------



Type 4—CB43

Type 4.

49 x 34 mm. White paper, perforated 12, thin border. Blue, 5½ mm, six digit serial number.

CB43	Blue	125.00
------	------	--------



Type 4A—CB44

Type 4A.

49 x 32 mm. White paper, perforated 12, thick border. Blue, 5½ mm, six digit serial number.

CB44	Blue	150.00
------	------	--------



Type 5-CB52b and CB52c booklet pane.

Types 5 and 6 stamps were printed in a 5 x 1 pane format, with the pane booklets stapled in the margins at the top of the pane when viewed as the inspector would have used them, as illustrated.

For ease of viewing, the stamps have been rotated so the long edge of each individual stamp is horizontal. All descriptions refer to the stamps with US Customs (Type 5) or Tobacco (Type 6) reading in the horizontal position. When viewed in this manner,



all Type 5 and 6 stamps are straight-edged at right and the bottom stamp in each pane of five, pane position 5 or 0, contains a Treasury Department form number in the lower left corner outside the border of the design.

Type 5 and 6 Treasury Department form numbers found only on the bottom stamp in the pane of five.



Type 5 and 6 number styles, pointed, 4½ mm, and rounded, 5½ mm, serial numbers."



Type 5—CB50

Type 5.

56 x 33 mm. Thin white paper except where noted. Perforated 12 except where noted. Blue, six digit serial number. Rounded serial number except where noted.

CB50	No series, red (1907, 1908)	30.00
CB50a	Same as CB50, except - 5106 in lower left corner (1908)	50.00

CB50c	Same as CB50a, except fugitive ink (1909)	75.00
CB51	Same as CB50, except blue pointed serial number	35.00
CB51a	Same as CB51, except 2-5106 in lower left corner (1911)	50.00
CB52	No series, purple, probably fugitive ink. Blue pointed serial number	75.00
CB52a	Same as CB52, except 2-5106 in lower left corner	100.00
CB52b	Same as CB52, except translucent paper	50.00
CB52c	Same as CB52b, except 2-5106 in lower left corner	70.00
CB52b & c	Mint 1x5 Pane of 5	250.00
CB53	Same as CB52, except hyphen hole perforated 6 ¼. Fugitive ink.	125.00



CB54

CB54	Series B, red (1908)	75.00
CB54a	Same as CB54, except 2-5106 in lower left corner	100.00
CB55	Series C, red, blue pointed serial number (1909)	125.00
CB56	Series D, purple, fugitive ink. Blue pointed serial number, translucent paper	125.00
CB56a	Same as CB56, except 2-5106 in lower left corner	125.00
CB56b	Same as CB56a, except imperforate between stamp and declaration stub	125.00
CB57	Series E, purple, fugitive ink. Blue pointed serial number (1911)	125.00



CB58

- CB58 Same as CB57, except hyphen hole perforated 6¼ (1912) 125.00
- CB58a Same as CB58, except 2-5106 in lower left corner 150.00



Type 5A—CB62. Image courtesy of Bill Smiley

Type 5A

76 x 34 mm. Thin white paper. Perforated 12, perforated 12 vertically through center of stamp. Blue, 5½ mm, six digit serial number.

- CB62 red 200.00



Type 6—CB73

Type 6.

57 x 33 mm. Thin white paper, perforated 12 except where noted. Red rounded, five digit serial number except where noted.

- CB70 Olive green, fugitive ink (1911) 125.00
- CB71 Olive green, non-fugitive ink, red pointed serial number, translucent paper 125.00

- CB71a Same as CB71, except 2-552 inverted in lower left corner—another digit is probably present on examples with a larger margin than the stamp available to the author (1910) 125.00
- CB72 Dark green, probably fugitive ink (1911) 100.00
- CB73 Blue green, fugitive ink (1912) 125.00
- CB74 Light green, non-fugitive ink, hyphen hole perforated 6¼ (1913) 125.00



CB74a

- CB74a Light brown, hyphen hole perforated 6¼ (1913) 150.00



Type 7—CB80

Type 7.

Divided into two sections, perforated 12. Top, 15 x 33 mm; bottom, 40 x 33 mm. Thin white paper. Blue, 4½ mm, six digit serial number. There probably was a third section at the top for a declaration number similar to Type 8.

- CB80 Red 200.00



Type 8—CB81 and CB81a

Type 8.

Divided into three parts with top being retained by customs. White paper, perforated 12. Two lower sections each 25½ x 22 mm. Blue, 4½ mm, seven digit serial number. Gum on middle section only.

- CB81 Red _____
- CB81a Same as CB81, except _____
2-6800 in upper left corner
of declaration stub
- CB81 & 81a Mint 5 x 1 pane of 5. 500.00

CAUTION: Other than CB90 and CB93, all Type 9 and 10 stamps are printed with fugitive ink. Use extreme caution when soaking.



Type 9—CB91

Type 9.

Thin white paper. Eagle under U.S. Customs flanked by N & Y. Dateline 191_. 3½ mm, five or six digit serial number, red or blue as noted.

- CB90 No series. Red brown, blue serial number, perforated 12 30.00
- CB91 Series A. Purple, blue serial number, hyphen hole perforated 6 ¼ 30.00
- CB92 Series B. Blue, red serial number, perforated 12 30.00
- CB93 Series C. Red brown, blue serial number, perforated 12 30.00



Type 10—CB97

Type 10.

Similar to Type 9, without N & Y. Purple, thin white paper, perforated 12. Blue, 4½ mm, four, five, or six digit serial number. Used in various cities.

Dateline 192_.

- | | | |
|-------|-----------------------|--------|
| CB95 | Series A | 25.00 |
| CB96 | Series B | 25.00 |
| | Mint 5 x 2 pane of 10 | 500.00 |
| CB97 | Series C (1928) | 25.00 |
| CB98 | Series D | 25.00 |
| CB99 | Series E | 25.00 |
| CB100 | Series F | 25.00 |
| CB101 | Series G | 25.00 |
| CB102 | Series H | 25.00 |
| CB103 | Series I | 25.00 |



CB107

Dateline 19__

- | | | |
|-------|-----------------|-------|
| CB104 | Series J | 25.00 |
| CB105 | Series K (1936) | 25.00 |
| CB106 | Series L | 25.00 |
| CB107 | Series M | 50.00 |



Type 11—CB111

Type 11.

45 x 32½ mm. White paper, perforated 10 and perforated 11. U.S. Treasury seal in center, black 4 mm serial number at top, six digits on perforated 10 and six or seven digits on perforated 11 stamps. Printed in 2 x 5 panes. First printed in May, 1930.

Perforated 10

CB110	Green	1.00
CB111	Red	1.00
CB112	Orange	1.00
	Mint 2 x 5 pane of 10	500.00
CB113	Purple	1.00

Perforated 11

CB114	Green	1.00
CB115	Red	1.00
CB116	Orange (shades)	1.00
CB116a	Yellow	50.00
CB117	Purple	1.00
CB117a	Purple, serial number inverted at bottom of stamp - earlier listing of this stamp as Type 11A is incorrect.	500.00



Type 11A—CB129

Type 11A.

Same as Type 11 except letter of alphabet precedes a six digit serial number. All letters except "O" were used.

Perforated 10

CB118	Green	1.00
CB119	Red	1.00
CB120	Orange	1.00
CB121	Purple	1.00

Perforated 11

CB122	Green	1.00
CB122a	Green, Imperforate	75.00
CB123	Red	1.00



CB124

CB124	Orange	1.00
CB125	Purple	1.00
CB126	Yellow	1.00



CB127

CB127	Red Orange	1.00
CB128	Brown	1.00
CB129	Blue	1.00
	Mint	50.00



Type 12—CB135

Type 12.

72 x 38 mm. Serial numbers and letters in panel at top, white paper, perforated 11. Rouletted 7 vertically in center of stamp. Printed in 1 x 5 panes. The bottom stamp in the pane and the top selvage have a vertical guide line in the center. Issued in May, 1939.

CB135	Green, letter G	2.00
CB136	Red, letter R	2.00
	Mint 1 x 5 pane of 5	250.00
CB136a	CB96 handstamped SEASTORE CIGARETTES/ RETURNED/Duty Collected In Lieu I.R. Tax/Article 24.I.R.	

	Reg. 76. Handstamp approximately 76 x 34 mm.	100.00
	Mint 1 x 5 pane of 5	500.00
CB137	Yellow, letter Y (shades)	2.00
CB138	Black, letter B	2.00



Type 12A—CB141

Type 12A.

71 x 38 mm. Similar to Type 12, except rouletted 6-3/4 horizontally, white background border in area left of and above "INSPECTOR" is much sharper, and other variations.

CB139	Green, letter G	4.00
CB140	Red, letter R	4.00
CB141	Yellow, letter Y	10.00
CB142	Black, letter B	4.00

Types 13 to 18 are self-adhesive.



Type 13—CB146

Type 13.

52½ x 33½ mm. Inscribed "Inspected Baggage" in lower part of stamp. Serial number and letter in framed panel at right of design. First printed in February, 1953.

CB143	Green, letter G	3.00
	Mint 2 x2 pane of 4	75.00



CB144



CB144a

CB144	Red, letter R (shades)	3.00
CB144a	Light Red, letter R	3.00



CB145



CB145a

CB145	Yellow, letter Y (shades)	3.00
CB145a	Orange, letter Y	3.00
CB146	Black, letter B	3.00



Type 14—CB151

Type 14.

42 x 33½ mm. Same as Type 13, except no panel or serial number at right. First printed in February, 1953.

CB147	Green	5.00
CB148	Red	5.00
CB149	Orange	10.00
	Mint 1 x 4 pane of 4	50.00
CB149a	Yellow	20.00
CB150	Black	8.00
CB151	Blue (shades)	10.00
CB151a	Bright Blue	15.00



Type 15—CB153

Type 15.

Same as Type 13, except unframed serial number in panel at right. Introduced in July, 1958.

CB152	Green, letter G	5.00
CB153	Red, letter R	2.50

Mint 1 x 4 pane of 4	10.00
CB154 Yellow, letter Y	7.50
CB154a Orange, letter Y	7.50
CB155 Black, letter B	7.50
Mint 1 x 4 pane of 4	75.00



Type 16—CB156

Type 16.

Same as Type 13, except blank panel at right. Introduced in July, 1958.

CB156 Green	12.50
CB157 Red	12.50
CB158 Orange (shades)	12.50
Mint 1 x 4 pane of 4	50.00
CB159 Black	12.50
CB160 Blue	12.50



Type 17—CB164

Type 17.

43½ x 33½. Similar to Type 15, central shield design altered. Larger objects in clean shield with no background color in circle. Unframed serial number in panel at right. Introduced around 1970.

CB161 Green, letter G	2.50
Mint 1 x 4 pane of 4	10.00
CB162 Red, letter R	10.00
CB163 Orange, letter Y (shades)	2.50
Mint 1 x 4 pane of 4	10.00
CB164 Black, letter B	2.50
Mint 1 x 4 pane of 4	10.00



Type 18—CB165

Type 18.

Same as Type 17, except blank panel at right. Introduced around 1970.

CB165 Green	25.00
Mint 1 x 4 pane of 4	100.00
CB166 Red	25.00
CB167 Orange	25.00
CB168 Black	25.00
CB169 Blue	25.00
CB169a Bright Blue	50.00

Pre-Clearance Inspection Stamps



CP7

152 x 12½ mm. Self adhesive white paper.

CP2 Nassau, Red	25.00
CP7 Vancouver, Red on Green on White	25.00
CP8 Winnipeg, Red	25.00
CP9 St. Croix, Black on Green on White	25.00

African air-travel taxes

by Mark Moody, ARA

From 2005 until 2007 I lived and worked in Libreville, Gabon. As part of my duties with the U.S. Embassy there, I traveled to other African countries in the region. Many of these nations are still using revenue stamps to show payment of various taxes related to airline tickets, departure taxes and airport use fees at their airports.

Departure taxes are nothing new, and anyone who has flown recently has certainly paid them, though they are more commonly called “passenger service charges” these days—anything to avoid the appearance of taxes! This article briefly presents the revenue stamps, receipts and meter impressions that I encountered during air travel through six African nations.



Figure 1.

Cameroon

At the International Airport in Douala, boarding cards are stamped with a red meter impression after payment of the 10,000 CFA departure tax just prior to going through customs (Figure 1). At the time I was there, this was approximately \$22. The meter stamp includes

the time and date at lower left (here 18H27, 14/09/06), and a series of control numbers at bottom center and bottom right. I have several examples of this meter stamp, and the numbers change with every impression, possibly indicating the operator, machine number, or other such information.

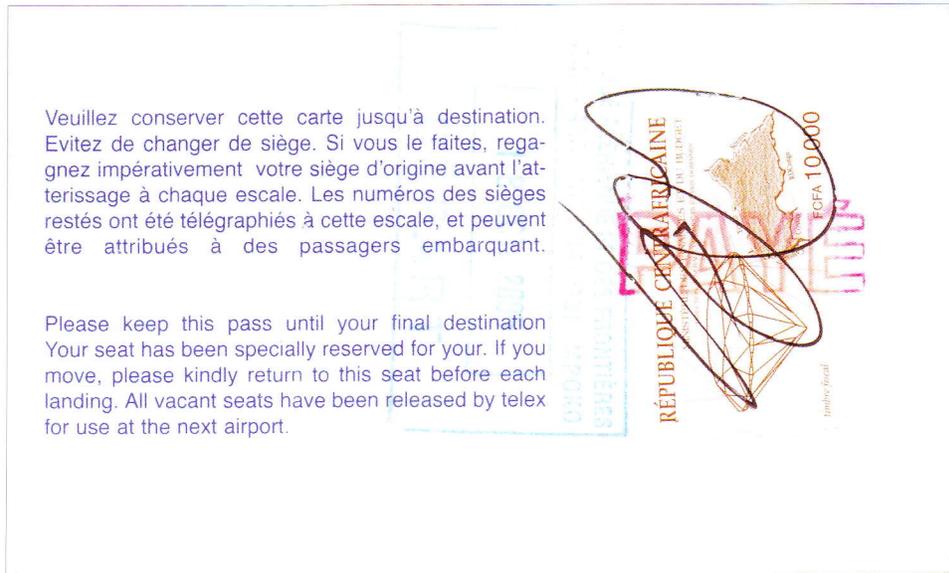


Figure 2.

Central African Republic

The customs and border officers in the Bangui International Airport collected their 10,000 CFA departure tax in a rather suspect manner. Initially, they demanded the fee from me in U.S. Dollars (asking for \$25—a poor exchange rate), and then agreed to accept CFA. However, I had to ask for a receipt, at which point the officer pulled out an envelope of revenue stamps, placed

one on the boarding card, and canceled it as “Paid.” His colleague was less pleased to have had to issue a receipt, and pen-canceled the stamp as well. This stamp is of high quality, with elliptical security perforations at right and left; it is probably printed in France, as the Central African Republic has no facilities for printing of this kind (Figure 2)



Figure 3.

Congo (Brazzaville)

Congo has no departure tax, but instead taxes the tickets as they are issued, imposing a 1,000 CFA (\$2.20) documentary tax on all domestic tickets. This seems to be true regardless of whether the ticket is one-way or round-trip. I did not purchase international tickets

in Congo, so cannot say if similar fees are imposed on other types of tickets. I have two examples of this 1,000 CFA stamp, and each is precanceled before being placed on the cover of the ticketing documents (Figure 3). The serial-numbered stamp shown here is dated 2003, but was still in use at the time of visits in 2006 and 2007.



Figure 4.

Ethiopia

The \$20 airport passenger service charge is payable only in U.S. Dollars. Clearly a local product, these stamps (Figure 4) are printed on thin, poorly-gummed paper in two colors (black and light blue). The light-blue printing is for what would at first appear to be a rubber handstamp of the Ethiopian Civil Aviation Authority;

close inspection of the printing registry marks at the bottom of the stamp I have (fortunately from the corner of the sheet!) shows the two-color printing. The purple dated handstamp is applied before the stamps are put onto the boarding cards. Since I was flying in March 2007, I am at a loss to explain the 2005 year date.

Figure 5.

Figure 6.

St. Thomas and Prince

As a holder of a diplomatic passport, I was fortunate to have been exempt from paying the passenger boarding tax levied on all travelers in São Tomé. However, getting a tax receipt from the administration office of the airport is required of all passengers; without the receipt, you cannot enter the check-in lounge. On a trip in January 2006, I was given a receipt clearly marked Isento (exempt), printed on pink paper (Figure 5). This

receipt is similar to Type II of these tax receipts as listed in Barata (2006), the \$20 receipt. On a following trip, in July 2006, I got an entirely different type of receipt – the office had run out of “exempt” receipts, so issued a \$21 receipt that was hand-revalued to show diplomatic exemption (Figure 6). These receipts come in three values at present: \$21 for normal passengers, \$11 for children, and “exempt” for various government and charity officials.



Figure 7.

Sierra Leone

At \$30 (payable in U.S. currency only), Sierra Leone charged the highest fees of this group. The stamp is applied to the reverse of the boarding card by the ticket agent, who dates it as it is applied (Figure 7). These slick, die-cut, self-adhesive, serial-numbered stamps fluoresce under UV light. But that said, the Freetown airport is such a disaster that I have to wonder if there is a single UV lamp in the place.

The few revenue stamps and receipts covered in this article are, I am sure, but the tip of the iceberg—even if there are no icebergs in Africa! I would be interested to hear from other collectors or travelers of other such revenues from elsewhere on the continent.

References

Barata, Paulo Rui. 2006. *Revenues of Portugal and Colonies*. Gaia, Portugal: Philatelia Esmoriz.

Literature: Canadian Revenue Stamp Catalogue/ from page 110

In addition, the catalog now provides a premium for never hinged stamps and adds notations for the rarity of on-document usages

The back cover notes that: “All currently known Canadian revenue stamps are listed and priced.” While most categories are indeed included in the catalog, two major areas are not. Neither tobacco nor liquor are listed and the inclusion of these groups, while probably doubling the size of the current catalog, are essential to making this a one-stop reference. A separate section for revenue proofs and specimens and the inclusion of the popular playing card precancels would also help to

round out the catalog.

These comments are in no way intended to diminish the high regard that I have for van Dam’s work. The van Dam catalog is clearly the best reference for identifying and valuing Canadian revenue stamps.

The two-column format and spiral binding make the catalog very easy to use and the coated paper helps to enhance the nearly 1,000 high-quality color images. Amazingly, the \$21.95 price is the same as the 2001 edition. For anyone interested in Canadian revenue stamps, this is an essential reference.

Peter Martin

Provisional use or fake I.R. overprints?

Len McMaster, ARA

Many articles have discussed both the official provisional "I.R." overprints by the Bureau of Engraving and Printing and the unofficial/private provisional overprints of the one- and two-cent postage stamps in 1898 to meet the demand of the new revenue law enacted by Congress to support the Spanish American War, e.g., John Meek's (1992a and b) articles in *The United States Specialist* [1,2]. However, I have not found any detailed discussion of the obvious fakes that exist, yet in my study of the 1898 one-cent Franklin I have had occasion to obtain four different presumed fakes that will be discussed.

The Postmaster-General Order No. 255½ dated June 25, 1898, (Postal 1899) stated that "The Treasury Department, having found it impossible to secure in due time, the printing of a sufficient supply of internal revenue stamps...an arrangement has been authorized by which ordinary one and two cent postage stamps...imprinted with the letters "I.R.," are to be temporarily used for that purpose. However, the demand for the revenue stamps was so great that even these official provisional overprints were not enough. Newspaper articles across the country recorded the frustration of businessmen trying to obtain the stamps without success, as well as conflicting information on the possible use of postage stamps in their place. Meek (1992b, 553) notes in his article that the July 1, 1898, *Denver Post* reported "There has already been a great deal of trouble at the Internal Revenue Office with people who persist in arguing that common stamps ought to be just as good because 'the government makes just as much money any how and ought not to be so particular.'" The same article also notes that postage stamps are clearly not available for payment of the internal tax unless overprinted by "I.R." and that this overprinting must have been done in Washington, not at the local offices.

The unlucky businessman, who could not purchase even the official provisional revenue stamps, was thus

put in an awkward position of conducting business without using the revenue stamps, or producing private provisional revenue stamps on their own. So either, because of the uncertainty, or in spite of the warnings given, many made up their own provisional revenue stamps. Several private provisional revenue stamps are recognized, including the "Dr. K. & Co., I.R." overprints of the one-, two- and three-cent 1895-98 regular postage stamps used by Dr. Kilmer and Co. of Binghamton, N.Y. (RS307-315), the "I.R." overprints of the eight-, ten- and fifteen-cent 1895-98 regular postage stamps used by the Michigan Mutual Life Insurance Co. (R156-158), and the "I.R. / L.H.C." and "I.R. / P.I.D. & Son" overprints of the one-cent Trans-Mississippi Exposition postage stamp used by the Chapman Steamboat Line (Kloetzel 2007); and finally the "St. Louis Provisionals" (RS320-395) used by medicine manufacturers in St. Louis, Missouri, and Macon, Georgia (Ivester 2007).

Other overprints of the two-cent postage stamps are known, but not recognized, e.g., the manuscript "I.R." cancellation with the initials "E.E.G" shown in the Meek (1992b, 553) article, and the black (the Bureau overprints were blue) "I.R." overprint with cancellation by "W & A" mentioned by George Sloane (1948). Louis Alfano (1978, 13) also mentions "a number of manuscript "I.R." overprints" in his article "Philatelic Philandering?"

However, I have not found any reference to the private overprinting of the one-cent postage stamp other than by Dr. Kilmer and Company. As part of my study of the one-cent 1898 Franklin I have run across four fake overprints of the one-cent stamp that I feel bear mentioning. Alfano (1978, 14) mentions in his article that "the fake overprints that have come to my attention can at best be described as amateurish productions that should not deceive anyone who studies his stamps carefully," but I feel it is better to be forewarned of the details.

Figure 1. The small Bureau overprint on R153.

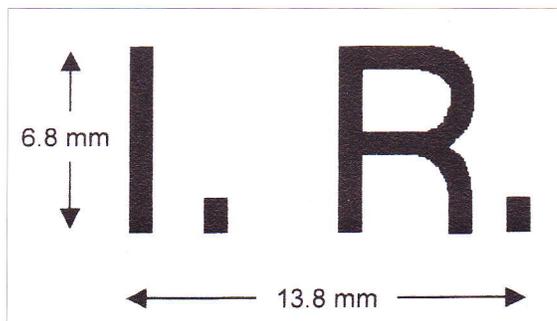
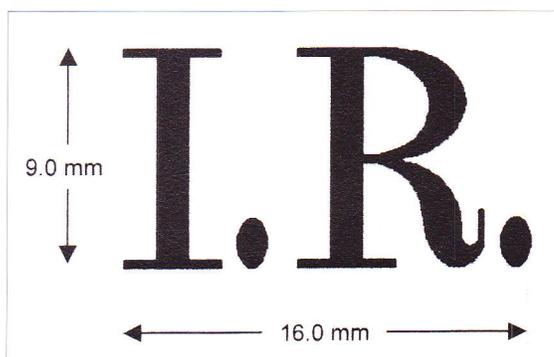


Figure 2. The larger Bureau overprint on R154.



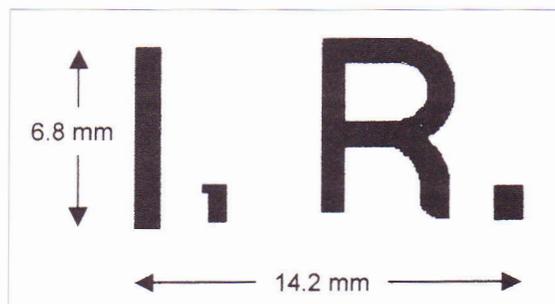


Figure 3. The first of the small fakes; the small overprint is unknown inverted.

Figure 4. A second small overprint; apparently philatelic in nature.

Figures 1 and 2 show the approximate dimensions of the smaller (R153) and larger (R154) Bureau overprints, respectively, of the one-cent Franklin.

Figure 3 shows the first of the small I.R. fake overprints. Since there are no known inverts of the smaller Bureau overprint this is surely philatelically motivated, an apparent attempt to create a philatelic rarity. However, I have always found the story of my acquisition of this stamp just as interesting as the stamp itself because of my interaction with Robert A. Siegel. At a stamp show in the mid-1980s shortly after I started my single stamp collection, I found this stamp in a stock book at Siegel's booth. At first I thought I had found an unreported invert (remember that this was very early in my study), but Mr. Siegel told me it was a fake and a couple quick measurements convinced me he was correct. I told him that I would still like it for my specialized collection even though it was a fake, but he refused to sell me the stamp because, as he stated, he did not want the stamp misrepresented to the unwary collector. Over the next

few years I had several occasions to talk to Mr. Siegel about this item. Every time I would find him at a show I was attending, I would anxiously look in the now familiar stock book to see if the stamp was still there. I would then ask if he had decided to sell it to me, but in spite of my pleadings, he continued to refuse to sell it. I do not remember exactly when or how it happened, but one time as I approached his booth he asked if I still wanted the fake I.R. overprint. I asked how much he wanted for it, and for \$15 I had my first fake overprint.

Figure 4 shows the second of the small I.R. fake overprints. While it is not identical to the overprint shown in figure 3, it is just as surely philatelically motivated to create a rare invert. The existence of the manuscript cancellation appears to be merely an effort to make the item appear legitimate.

Figure 5 shows the third apparent fake small I.R. overprint. This stamp was submitted to the American Philatelic Expertizing Service and returned with the opinion that it is "a forged overprint and a fake manu

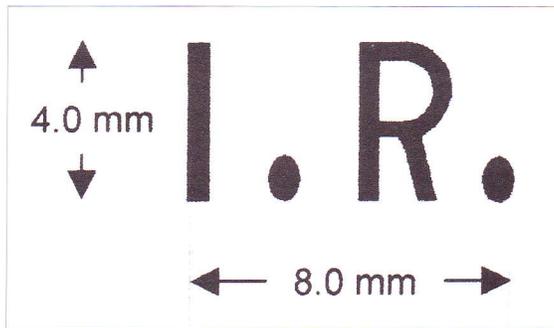


Figure 5. A third fake small overprint with a fake manuscript cancel.

script (fiscal) cancel.” Without other information this must be assumed to be a fake overprint, but with all the uncertainty surrounding the availability of the Bureau overprints and business firms finding it necessary to utilize privately overprinted postage stamps to pay the new taxes Sloane 1952), one wonders just what the perpetrator was attempting to do.

Figure 6 shows a “forged overprint” according to the American Expertizing Service, but this is so different from either the small or large Bureau overprint, it is equally hard to explain what the perpetrator had in mind. In the first case they used black ink as opposed to red, and while it’s more closely approximates the small Bureau overprint size, they used serif capitals like the large Bureau overprint instead of the block letters used for the small Bureau overprints. These could, of course, have been created prior to the release of the Bureau overprints so that the perpetrator didn’t know exactly what they would look like, or possibly created for unofficial

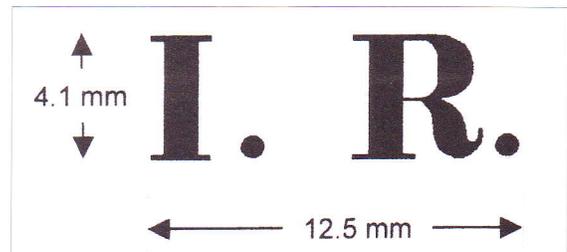


Figure 6. A forged overprint differing from either the small or the large overprints.

provisional use if it were not for the existence of the following example.

Figure 7 shows an invert of the same overprint shown in figure 6, and with this additional evidence, i.e., the existence of an invert, and without any evidence of an attempt to use them, one can only assume the perpetrator was indeed trying to create philatelic anomalies to defraud stamp collectors.

I have seen one other example advertised as a provisional overprint, a “Purple HC ‘IR’ Ovpt., inverted, small IR overprint on 1898 Postage Issue” offered as lot number 502 in the Michael E. Aldrich mail sale number 17 of February 9, 1983. Unfortunately I have not examined this stamp, but without more information I must conclude this is a fake as well.

If others have examples of fake “I.R.” overprints of the 1c Franklin, or its possible unofficial provisional revenue use, I would appreciate learning of their existence.

References

Alfano, Louis S. 1978. Philatelic Philandering? *The I.R. overprints/page 140*

Figure 4. The Series of 1933 quarter pint bottle stamp.



Figure 5. The Series of 1933 Distilled Spirits Bottled in Bond quarter pint bottle stamp with SPECIMEN handstamp.

Figure 6. The Export Distilled Spirits Bottled in Bond quarter pint bottle stamp with SPECIMEN handstamp.

permitted medicinal whiskey via a physician's prescription.

Now, suddenly come two new items, archival in nature, but not from the National Postal Museum hoard that has been dispersed. The first is a pair of the Series of 1933 quarter pint with portions of a "SPECIMEN" handstamp (Figure 5). One should note these as unfinished, because all the used examples of these stamps came preprinted with the distiller's name and collection district and the dates when the spirits were made and bottled.

The second item is a cousin of the Series of 1933 Distilled Spirits Bottled in Bond stamps. Figure 6 shows a similar pair for Distilled Spirits Bottled in Bond for Export and printed in blue. A portion of the "SPECIMEN" overprint is present and again it is unfinished, without the identification and dates of production and bottling. These are the same length as the aforementioned Series of 1933 green bottle stamps and so one is led to believe that these date also from the 1933–37 period.

One can only hope that some other denominations will some day find their way to our collections.

Canada embossed revenue census underway

The Canadian embossed red revenue stamps (van Dam FCH 1-6) were used on checks and insurance receipts from 1915 to 1953. Many of the stamps were cut from the checks and documents and are preserved as cut squares.

To determine how many stamps have survived on complete checks and documents, as well as to identify all known users, Peter Martin is conducting a census of these issues. Based on input from dealers and collectors he will identify all banks and companies that used the

embossed stamps. The database will also identify each check or document by bank and branch; company; date; denomination; check number, type, color and size; payer and payee and other pertinent information.

Collectors and dealers can assist in this project by providing scans or photocopies of items in their possession. Write: Peter Martin, POB 463, Naugatuck, CT 06770 or e-mail PMARTIN2525@YAHOO.COM. Contributors will be listed in the acknowledgements of the final report unless anonymity is requested.

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.

BOVE, JOHN W 7039. 57 W Shore Rd, Bristol NH 03222. Proposed by: Martin Richardson 1507. United States.

CUNLIFFE, FRANK 7036. 225 Penn Blvd, Lansdowne PA 19050. Proposed by: Eric Jackson 1563. US-1898.

FLETCHER, JOHN 7045. Proposed by: Martin Richardson 1507. Africa-British.

GHIDAN, SARMMED 7047. PO Box 10294, Baghdad 12354 IRAQ. Proposed by: Martin Richardson 1507. Iraq.

KORNRICH, WILLIAM 7043. Proposed by: Martin Richardson 1507. United States, US-M&M.

LUSK, LARRY 7046. 3041 Fallstaff Rd #405, Baltimore MD 21209. Proposed by: Eric Jackson 1563. Canada, Central America, Cinderellas, Japan, Middle East, Scandinavia, South America, Switzerland, Topicals, United States.

MARCUS, LARRY 7040. 2965 Alyndale Dr, Eugene OR 97404-4517. Proposed by: Eric Jackson 1563. US-1,2,3 Issues, US-Documentary, US-Future Delivery, US-Playing Cards, US-Stock Transfer.

PUTMAN, DAN 7041. US-Local Posts, US-Postal Notes, US-Savings, US-Scott Listed, US-Special Tax Stamps, US-Stamps on Documents, US-Taxpays, US-Telegraphs.

RAMSDELL, KEN 7044. 1401 E Harrison St #102, Seattle WA 98112. Proposed by: Martin Richardson 1507. United States.

SPARKS, DALE 7037. Proposed by: Martin Richardson 1507. Cinderellas, Literature, US-Scott Listed, US-Wines.

TITLEY, ANDREW 7038. 8 Dempster Terr, St Andrews Fife KY16 9QQ United Kingdom. United States, US-Scott Listed.

VORA, RAVI R 7042. PO Box 55385, Houston TX 77255. Proposed by: Martin Richardson 1507. Cinderellas, India-States, Literature, Local Posts, Worldwide.

Re-Instated

RICHARD G LEVINE 1575. 120 Harborview E, Lawrence NY 11559.

SOHN, DAVID M 4891. 1125 LAKECOOK Rd #211E, Northbrook IL 60062.

Deceased

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0506 RILEY, RICHARD F

5426 SOLENS, JACK

Resignations

7005 KENMONTH, DONALD A

Address Changes

MACLEITH, JERRY D 701. PO Box 1843, Huntington Beach CA 92647-1843.

MASSLER, JEROLD M. 2972. 4881 Griffin Rd, Apt 110, Davie FL 33314-4655.

Wilcox Printing and Publishing, Inc. recently installed a refurbished five-color press in their plant in Madrid, Iowa. Their first job was the July-August issue of *The American Revenuer*. Your editor is shown here examining a press sheet. Behind me is a station where the color can be measured and the press adjusted. Use of this press will result in better color reproduction while helping to hold the line on increased costs.

New press at TAR's printer



Member's Ads

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

WANTED: Italian Taxpaid revenues, such as; Liquor strips, Tobacco strips, Railroad baggage insurance stamps, etc. by collector. Willing to trade my US/Foreign taxpaid revenues for your Italian taxpaid revenues or will make an offer for outright purchase. All inquires responded to! Snail mail: Mark Fionda, 159 Oak Street, Ridgewood, New Jersey 07450-2508. email: ellomom@aol.com. *1952*

Hydrometer label collection for sale. Also some intact glass hydrometers. E-mail want list to Alan Hicks at <setdec1@aol.com>. *1953*

Need a Form 237 as attached to copies of Scott type RZ Rectification Tax stamps for an article. Will buy or could use photocopy or scan." Please contact Don Woodworth, 1104 Timber Run, O'Fallon, IL 62269-3127 or e-mail at <don.woodworth@att.net>. *1954*

Revenue periodicals from Bierman Philatelic Library for sale (POR). 1078 Maybrook Dr, Beverly Hills, CA 90210; Email: <sbiermanmd@aol>. Phone 310-553-3567. CARTER'S MESSENGER. George Carter. Vol I#1 Jan 1908 cmplt Vol 2#4 1913. Nos 1-11 including oversized edition #1 in

side pocket. Bound in blue buckram with Nast Supplement and photograph. Smith #4370. Early revenue periodical specializing in match-medicine issues. EMBOSSSED REVENUE STAMP PAPER NEWS. J.F. Magee, Jr. Vol I#1 Sept 1938 cmplt Vol V#2 March 1943. Includes Index to Vols I-IV and housed in magnificent blue buckram clamshell solander c artist end papers. Smith #8570. See Philatelic Literature Review 28:19-24, 1979. An extraordinarily rare periodical for the revenue specialist. NEW ENGLAND STAMP MONTHLY. Boston: C.A. Howes. Vol I#1 Nov 1911 cmplt Vol XI#12 Oct 1922. Nos 1-132, bound in two brown buckram binders. Smith #17190. Serialized accounts of Deats's celebrated revenue collection. REVENUE PHILATELIST, THE. Johnstown, Pa.: Johnston Stamp Co. Vol I#1 1st quarter 1898 cmplt Vol I#2 2nd quarter 1898, thence Vol I#3 fourth quarter 1905. Smith #25060, Crawford #745. Lazy publisher given lag between issue #2 and 3, and enormously rare revenue periodical. *1955*

I.R. overprints/from 136



American Revenuer February 32: 13-14.
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US Postal Guide. 1899. Page 950.

Figure 7. A multiple invert of the fake overprint in Figure 6.



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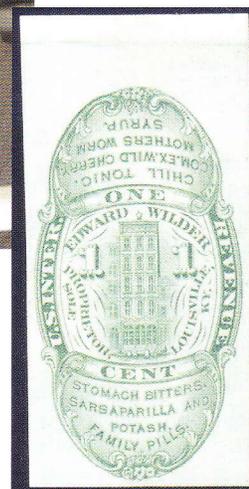
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