

The American Revenuer

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Confusion reigned supreme in 1898;
The general population and some tax collectors accepted postage stamps marked “I.R.” as revenues. More, inside, page 63.



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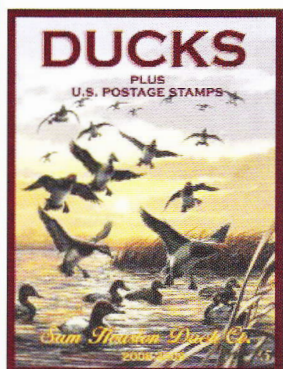
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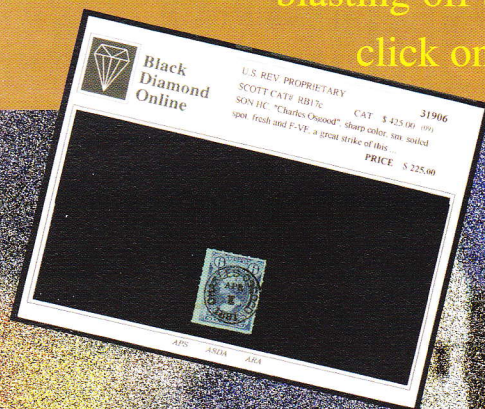
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ARA dinner at Balpex

This year at the ARA convention at Balpex, we will dine at the Greystone Grill, 118 Shawan Road, Hunt Valley, Maryland. The dinner will be Friday, September 3, 2010, from 6:00 p.m. to 10:00 p.m. The restaurant is a very short drive from the Marriott Hunt Valley Inn, the show location. Bring your spouse and/or friends. This is all about having a good time.

Advance reservations are required. Contact Eric Jackson, ERIC@REVENUER.COM or 610-926-6200 or P.O. Box 728, Leesport, PA 19533. Payment may be made in advance or at the show. Cost is \$51 per person which includes tax and gratuity. There will be a cash bar.

When making your reservations please include your

choice of entree. The menu includes: Classic Caesar Salad (hearts of romaine tossed with Parmesan and croutons); choice of entree: Flat Iron Steak (Dijon, thyme and cracked pepper marinated steak, grilled), Rosemary Chicken (marinated and grilled skewers of chicken with yellow squash, cherry tomatoes and artichoke hearts) or Salmon (fresh Atlantic salmon, grilled, topped with chef's butter) served with: Yukon Gold and roasted onion mashers and chef's selection of daily vegetables; dessert: Crème Brulee (vanilla bean egg custard topped with caramelized sugar crust). Dinner includes warm rolls and flatbread crackers, coffee, tea and soda.

Duck Tracks—Second Quarter 2010

The current issue, second quarter 2010, issue of *Duck Tracks* features news of state, federal and some foreign waterfowl/migratory bird hunting stamps. Now in color, *Duck Tracks* is very visually attractive.

In addition to the news, this issue includes several articles about various facets of this part of our hobby. Michael Jaffe discusses "Collecting Ducks on License" illustrating his article with a RW1 on a Form 3333 from Hawaii, a 1948 Kansas license with Marion County

stamps, a Honey Lake stamp on a California license and a Washington license with state Upland Bird and Archery/Muzzle Loading Rifle stamps. California and Colorado forerunner stamps are presented by Ira Cotton.

Duck Tracks is the quarterly publication of the National Duck Stamp Collectors Society. For information about the society consult their website at WWW.NDSCS.ORG.

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The bonds that sparked the Chinese Revolution

by Michael Mahler, ARA

Shown here is an Imperial Chinese Government 1911 Hukuang Railways £100 bond with New York Secured Debt \$1 and Investments \$1 adhesive revenues affixed. Coupon bonds of this era are generally large and spectacular—American bonds typically measure about 10 by 15 inches—but this one sets new standards on both scores. It is huge, some 16 by 22 inches as shown, filling nearly a quarter of a standard exhibit frame. Its design and execution by security printers Waterlow & Sons of London are equally impressive, featuring the facsimile seals and signatures of China's Minister of Posts and Communications and its Minister in Washington. Alongside is the countersignature of a representative of the New York banks J. P. Morgan & Co., Kuhn Loeb & Co., the First National Bank of the City of New York, and the National City Bank of New York. Similar bonds issued in London, Berlin and Paris by the Hong Kong and Shanghai Banking Corporation, Deutsch-Asiatische Bank, and Banque de L'Indo-Chine, respectively, show the signatures of their representatives and of the Chinese Ministers to Great Britain, Germany and France.

A small number of the New York issue bonds bear New York State stamps, paying that state's Investments tax, which secured for the bondholder exemption from the state's onerous personal property tax. Here the tax was paid for one year by Secured Debt \$1 on September 21, 1917, and again by Investments \$1 on September 23, 1918. Use of a Secured Debt stamp to pay the Investments tax begs explanation. New York's Secured Debts tax had expired December 31, 1916. The Investments tax, enacted June 1, 1917, effective immediately on passage, was essentially a renewal of the Secured Debts tax with a different name and increased rate, now 20¢ per \$100 per year, for up to five years. Investments stamps were created to pay the new rate, but were not available for nearly four months, during which the old Secured Debt stamps were pressed into service; the earliest recorded usage of an Investments stamp is September 27, 1917. The rate shown here is a rare one. Then as now, most American bonds were for \$1,000, and very few were issued for less than that amount. £100 was the equivalent of approximately \$485, hence the \$1 tax here for a one-year exemption. This is one of only two recorded bonds taxed in that amount, and one of only four recorded bonds bearing the Investments \$1. The importance of these usages, though, pales in comparison

to the stunning visual impact of this bond. Beauty is in the eye of the beholder, and to my eye the stamped Hukuang Railways bonds are among the most attractive pieces in all of philately.

Surprising historical significance

The Hukuang Railways bonds have an historical importance that rivals or eclipses even the philatelic significance of the New York issue stamped examples. There is strong evidence that the controversial financing of the Hukuang Railway was the tipping point that sparked China's revolution of 1911, which overthrew three millennia of dynastic rule and led to formation of the Chinese Republic the following year. No less qualified an observer than Sir John Newell Jordan, British Minister to Peking from 1906 until 1920, wrote with the benefit of hindsight at the end of his tenure that "the Hukuang Railway Agreement ... was the proximate cause of the downfall of the Dynasty." (Woodhouse, 2004). The reader can be excused for finding it improbable that the terms of a railroad loan could trigger a revolution. The explanation is a tale worth telling.

Invasion via funding

By 1911, nationalists had long protested the extent of foreign control of China's railroads. As summarized by Goetzmann and Ukhov (2005),

By most accounts the competition among the great powers to secure railway concessions during this period through a combination of political diplomacy and the financial might of their capital markets was, in some ways, the high point of the age of Imperialism. At least it was characterized as such by contemporary commentators such as Lenin, who used the division of China into spheres of influence by foreign capitalists as the example of Capitalist Imperialism *par excellence*.¹

... Virtually [all] of China's railways constructed after 1895 were financed by foreign debt issues underwritten by European-led investment banking syndicates which obtained right of way, property concessions and promises of repayment from the Chinese Imperial government. Under the control of the bankers who financed the loans, Chinese railways were constructed, owned and operated by managers designated by the financial consortium. Certainly the most contentious feature of these loans was their provision for extra-territorial rights [by which foreigners enjoyed jurisdiction over portions of Chinese territory].

The Chinese Eastern Railway was a prime example of extra-territoriality. The Russo-Chinese bank issued

(Opposite) Imperial Chinese Government 1911 Hukuang Railways £100 bond with New York Secured Debt \$1 and Investments \$1 adhesive revenues affixed in 1917 and 1918.

1. Lenin, Vladimir Illyich, 1916, *Imperialism, The Highest Stage of Capitalism*.

Close view of the stamps.



Location of the two proposed branches of the Hukuang Railway (Kahn, 1968).

a 5 million tael loan² in Russia in 1896 to finance the construction of a railway across Manchuria linking the Trans-Siberian Railway to Vladivostok. The railway and its right of way were entirely administered and policed by Russian officials, who controlled the receipts and disbursements. The line was, in effect, a little bit of Russian territory within China's borders, and issued its own currency. [Author's note: To this it may be added

2. Strictly speaking, the tael is a unit of weight, equal to 37.8 grams. A silver tael was a monetary unit equivalent to about \$1.30.

that a contingent of Russian troops travelled on each train, housed at defense posts erected along the line; that the Chinese Eastern Railway had over 20,000 Russian employees; and that until the 1920s over 120,000 Russians lived in Manchuria, accounting for a quarter of its population, most dependent upon the C.E.R. for their livelihood.]

The Hukuang Railway's £6 million loan was the last in a long succession of foreign loans to the Imperial Chinese Government for railroad construction. No fewer than twenty-seven such loans appear in the extensive list of Chinese external debt issues after 1861 compiled by Goetzmann and Ukhov (2005); the Hukuang loan was the largest, but three others were for amounts between \$19.6 million and \$22.5 million, and six more ranged from \$6.5 million to \$14.8 million.³ Just as numerous if somewhat less costly were 22 loans for war or defense, notably including a \$6.5 million bond issue in 1885 to finance China's defense against France during the 1880s. By far the largest obligations, though, were bonds to cover war indemnities imposed after China's defeats in the 1894–5 Sino-Japanese War and the 1898–1901 Boxer Rebellion, amounting to some \$100 million and \$300 million, respectively.

Crippling guarantees

Loans to the Imperial Chinese Government would not have been attractive to investors without strong guarantees. As security for its many foreign loans, the Manchu government pledged the proceeds of a vast array of revenues and taxes, so that by the time of its collapse nearly its entire revenue stream had been diverted to foreign banks. The most lucrative and dependable source of security was China's considerable maritime customs revenue. This began to be attached beginning in 1866, and remained the preferred security for decades; it was the sole source of the massive war indemnities of 1895–1901, by which time virtually all maritime customs revenue was pledged to service foreign debt. New sources of security now had to be found, and subsequent foreign loans tapped the proceeds of various domestic taxes, most often salt and rice taxes and the "lekin," a tax on internal transit of goods. With each loan the government incrementally lost control of its own finances.

Hukuang Railway: A new beginning

Construction of the Hukuang railway was expected to break this mold. Hukuang ("lake plain") is a region in south-central China including the provinces of Hunan, Hupei, and portions of Szechuan. The Hukuang Railway was to have two branches: one from Hankow



3. The three largest \$19.6 million for the Lung-Tsing U Hai Railway in 1897; \$22.5 million for the Peking-Hankow Railway, in 1899; and \$20.5 million in 1904.

south to the port of Canton, the other from Hankow west to Chengtu in Szechwan. Construction rights for the Canton-Hankow branch had been awarded to J. P. Morgan's American China Development Company, but beginning in 1903 events took a radically different turn. The "Railway Regulations" of the Qing Government enacted that year granted domestic companies the right to operate railroads, and in 1904 the Ministry of Commerce promulgated reforms designed to facilitate development of domestic corporations. In 1905, with the active encouragement of the provincial governor of Hunan and Hupei, a consortium of Hukuang gentry, officials and businessmen first lobbied successfully for compensated cancellation of the construction rights of the American China Development Co., then obtained contracts to build the road. The Kwangtung Company of the Canton-Hankow Railway had an auspicious beginning; its entire capitalization of 44 million taels (some \$60 million) was subscribed by Chinese investors rich and poor, making it the most successfully capitalized of all Chinese companies, by a very large margin. Most of the funds came from wealthy Chinese living abroad, but there was enthusiastic support from the populace as well. Shares were initially priced at only a single tael, and the *North China Herald* reported that:

Not only are the monied classes rushing to buy shares, but the poorest of the poor and even those who are supposed of no cash to spare and hardly enough to keep body and soul together are buying up one or more shares (Lee, 1977).

The contract for the Hankow-Chengtu branch was entrusted to the Hupeh Company of the Szechuan-Hankow Railway.

The new beginning gone awry and undone

The Kwangtung Company, though, was plagued by mismanagement and massive embezzlement. Its sister company, the Hupeh Company, raised only about 3% of its projected capitalization of 20 million taels. Years passed with no tracks laid or rolling stock purchased, and on May 9, 1911, the Qing government, bowing to diplomatic and political pressure, summarily nationalized all domestic railway development, and on May 20 re-awarded the contract to the aforementioned consortium of banks in London, Paris, Berlin and New York, which sponsored a £6 million bond issue to finance construction. The Imperial Government pledged as security the revenues of the railroad and the proceeds from six different taxes on salt, rice, and lekin, all of which are enumerated on the bonds themselves.

Prelude to revolution

Until this point, opposition to foreign control of China's railroads and mines had come from two sources

with different aims and motives: a popular revolutionary movement, and the more organized "Rights Recovery Movement" promoted by gentry, merchants, landowners and officials. The revolutionaries wanted nothing less than the overthrow of the Manchu dynasty; to them the government's surrender of rights to foreign governments and companies was just one of many objectionable policies. In contrast, the Rights Recovery Movement focused on foreign control of the mines and railroads, which it opposed primarily because it coveted that control for itself; it was essentially conservative and had no intention of overthrowing the Manchu government, on which it depended for the privileges it already enjoyed as well as those it hoped to gain.

After the abrogation of their Hukuang Railway contracts, though, the infuriated gentry fomented anti-government protests in Szechuan. As summarized by (Woodhouse, 2004),

[The gentry-merchants power group] demanded the cancellation of the Hukuang Loan contract. The provincial government supported this demand, for the provincial assembly was often made up of the local ruling class. The central government tried to pacify these groups without success. It proposed to exchange its railway shares for interest-earning government bonds, for the people in Hupeh and Hunan provinces. For the Szechuanese, however, it offered to redeem the sums spent solely for railway purposes rather than the sums actually subscribed. It was believed that such a policy was taken because Sheng Hsuan-huai⁴ had invested significantly in bonds in Hupeh and Hunan provinces but none in Szechuan province. The outraged Szechuanese groups protested that the government intended to sell Szechuan to the foreigners... The local ruling class mobilized students, workers and peasants into their "patriotic" protest. On 5 August 1911 the Szechuanese banded together and convened the Defend Railways League, declaring their defiance of the Hukuang Railway Loan contract ... By mid-September, the protest took the form of rioting and street fighting, and the revolt quickly spread throughout the province.

Even so, the Szechuan uprising is not considered by historians to have been anti-dynastic in motive. The revolution is traditionally considered to have begun, not with the uprising in Szechuan, but with a coup at the Imperial Army garrison at Wuchang on October 10, 1911.

The revolution begins by accident

Wuchang, directly across the Yangtze from Hankow, was the nearest garrison to Szechuan, and two regiments

4. Sheng Hsuan-huai was Minister of Posts and Communications, whose facsimile seal and signature appears on the Hukuang Railways bonds. He was also the Director-General of Mines and Railroads, and had drawn up the edict for nationalization of the railroads (Woodhouse, 2004).

Close-up view of the taxes listed on the bond.



had been sent from there to suppress the uprising. In their absence, the revolution began by accident. The Hankow/Wuchang region was a hotbed of revolutionary activity, and with the garrison depleted, plans for an uprising were accelerated. A significant percentage of China's New Army harbored revolutionary sentiments, especially at Wuchang, where potential rebels numbered an estimated one-fourth to one-third of the troops, and many had joined revolutionary secret societies. On October 9, 1911, a rebel bomb maker secreted within the Russian quarter at Hankow accidentally exploded one of his products. The ensuing police investigation uncovered a cache of incriminating evidence, and within hours three revolutionary leaders were arrested and executed. Among the materials found was a membership list of the Literary Society, whose innocent name belied subversive goals, which included soldiers at Wuchang. Alerted to their impending arrest and probable execution, they staged a successful coup the following day, taking the garrison and the city. The revolt spread rapidly; by October 16 the Prince Regent had proclaimed the abdication of the boy emperor from the throne, and within six weeks, fifteen provinces had seceded.

Tilting at windmills

The government of the new Chinese Republic pledged in 1912 to honor the debts of its imperial predecessor, and a succession of subsequent governments made similar guarantees, with foreign loans always a high priority. In 1921 the Chinese government declared bankruptcy, and began defaulting on its loans, but interest on the Hukuang Railway bonds was paid until 1938, when Japanese invasion intervened.⁵ The govern-

ment of the People's Republic of China repudiated all such debts in 1949, but numerous lawsuits have been brought against it and the government of the Republic of China seeking redemption of various bonds.⁶ A quixotic 2005 judgment in a New York court, factoring in the stratospheric increase in the price of gold, placed the then-current value of a 1913 £100 gold bond at \$27.75 million!

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5. On the bond shown here, and apparently on all surviving bonds, all coupons dated until June 1930 have been clipped, also those for June 1937 and June 1938.

6. A broad spectrum of defaulted Chinese bonds are available to collectors; for an overview see [HTTP://WWW.CHINABONDSHOP.COM/COLLECTION/BOND/ENG/](http://www.chinabondshop.com/collection/bond/eng/).

Free Ecuador revenue stamp album pages



A recent article in *Linn's Stamp News* mentioned the availability of a free downloadable stamp album for the postage stamps of Ecuador. Well the site mentioned (www.ecuadorstamps.com) has more: a free downloadable album for Ecuador revenue stamps from 1881–1940. This is a forty-one page album in pdf format that can be printed out on your printer. There is also a postage stamp album available which has pages for postal tax stamps.

I have printed similar pages in the past and find that white "cover stock" paper available at office supply stores works very well. When printing the pdf files be sure to disable scaling in your printer dialogue box; this will prevent the printer from reducing the size of the page to fit your printer's printable area. The printed pages can be punched for a binder or plastic comb.

The site also has a link to a site in Ecuador (in Spanish) that features pages showing the revenue stamp collection of Jaun Carlos Gonzales Vintimilla. His collection is much larger than the pages available for download. His album pages are not available for download but the collection is interesting to view.

Revenue exhibits and awards

ARIPEX, Mesa, Arizona, February 12–14, 2010

Hawaiian Revenues by Richard Malmgren: ARA Best Revenue Exhibit (BRE) and show Gold.

Usage of the U.S. Government Issued Documentary Revenues of 1898–99 by Frank Sente: Gold.

AmeriStamp Expo 2010, Riverside, Feb. 19–21

Egyptian Salt Revenues by Richard D. Miggins: ARA Best Single-frame Revenue Exhibit (1BRE) and Gold.

United States Silver Tax Stamps of 1934 by Gregory Ouellette: Gold.

Edmonton Spring National, March 12–13

Canadian, Provincial and Territorial Liquor Seals by Earle Covert: BRE and Gold.

OROPEX, Ottawa National Show, May 1–2

Newfoundland Victorias, Properly used on Documents by John Walsh: BRE and Gold.

London 2010, May 8–15

Sweden, the First Revenue Stamp Issue of 1811–1844 by Jukka Mäkinen: Best of Class and Large Gold.

Cyprus Revenue Stamps of Ottoman Period to King George V by Christopher Podger: Large Gold.

The First Set of Revenue Stamp of China and its Overprint by Kwok Pui Mak: Gold.

Revenues of Macau and Portuguese East Timor from 1879 by John Dahl: Gold.

The Use of Mobile Revenue Stamps in the Charles I Reign, 1872–1914 by Francisc Ambrus: Large Vermeil.

The Fiscal Stamps of Western Australia by John Dibiase: Large Vermeil.

New South Wales Revenues by Dave Elsmore: Large Vermeil.

Revenue and Judicial Stamps of the Straits Settlements by Peter Cockburn: Large Vermeil.

The Civil War Sun Picture Tax—Taxed Photographs

1864–1866 by Bruce Baryl: Large Vermeil.

The Consular Service of Chile by Heinz Junge: Large Vermeil.

The Austrian Newspaper Tax by Andy Taylor: Large Vermeil.

The First Set of Revenue Stamps of the People's Republic of China by Cai Zenghui: Large Vermeil.

Tributes and Fiscal Stamps of Colombia by Manuel Arango: Vermeil.

The Revenue Stamps of Peru by Cliver Akerman: Vermeil (Literature).

Handbook of Colombian Revenue Stamps by Alan Anyon: Vermeil (Literature).

ROPEX, Rochester, May 14–16

U.S. Revenue Stamps—First Issue: "Using Commerce to Fund the Civil War" by John Lighthouse: Silver-Bronze.

Rocky Mountain Stampshow, Denver, May 14–16

Federal Migratory Bird Hunting Stamps by Charles J. Ekstrom: BRE and Gold.

The Documentary Revenues of Haiti, 1817–1957 by Charles J. G. Verge: Vermeil.

Royal 2010 Royale, Ontario, May 28–30

The Documentary Revenues of Haiti, 1817–1957 by Charles J. G. Verge: BRE and Gold.

The Electricity and Gas Inspection Document Issue of Canada by John McEntyre: 1BRE and Vermeil.

Ukraine's Trident-Overprinted Russian Revenue Stamps of Podilia, 1918–19 by Mark Stelmachovich: Silver-Bronze.

NAPEX, McLean, Virginia, June 4–6

The Documentary Revenues of Haiti, 1817–1957 by Charles J. G. Verge: BRE and Vermeil.

The American Revenuer, Volume 62 edited by Kenneth Trettin: Silver (Literature).

State revenue catalog is a sell-out

The State Revenue Society announces that its 2007 publication *State Revenue Stamps Catalog*, edited by Scott Troutman, has sold out. The catalog was the first comprehensive catalog of state revenue stamps published in nearly fifty years and ran over 700 pages. Over 500 copies were sold, making it a philatelic best seller and reflecting a surge in interest in state revenue stamps.

The Society is working on a revised and updated second edition of the catalog. Publication is planned in 2012.

The State Revenue Society is the only philatelic

society dedicated solely to the collection and study of state and local revenue stamps of the United States. Membership is \$15 a year and includes the quarterly *State Revenue News*, Society auctions and the ability to purchase state revenue stamps at face value or cost from the Society's Sales Service.

Further information on the State Revenue Society, founded in 1955, can be found at the Society's web site WWW.STATEREVENUE.ORG or from the SRS Secretary, Kent Grey, Box 67842, Albuquerque, NM 87193.

Special Tax Stamps for *Freedom*

by Alan Hicks, ARA

Recently an archive of nautical papers surfaced that had belonged to Mr. John J. Hudson, of Tarrytown, New York. Although documents relating to nautical regulations, inspections, etc. were present, the archive was especially rich in fiscal documents, particularly Special Tax Stamps for the category of boating. Highlights are the 1920s and 1930s Special Tax Stamps for *Freedom*, Mr. Hudson's thirty-seven foot yawl with auxiliary engine. Of special interest is the *License To Navigate in Waters of the Third Naval District*.

The Special Tax Stamps are listed in the standard handbook on the subject, *Special Tax Stamps of the United States* by Terence Hines (1977) and are found in Table 90—"User of Motor Boat" and Table 91—"User of Yacht, Pleasure Boat, etc."

The *License To Navigate in Waters of the Third Naval District* was issued to John Hudson on July 11, 1917 (Figure 1).

Although no User of Motor Boat Special Tax Stamps are known for FYE (Fiscal Year Ending) 1919, we have here a small USIR card, Form 725, showing payment from James A. Hudson of a \$5.00 War Excise Tax (Figure 2). The Revenue Act of 1918 (Statutes, 1917-1919) allowed for the proper \$10.00 tax for a boat of this size, weight and engine capability to be pro-rated. James A. Hudson may be a misprint or the one year in which ownership of the *Freedom* actually changed from John J. Hudson.

The Revenue Act of 1918 became effective April 26, 1919. The first taxable period was April 1, 1919, through June 30, 1919. The Act called for the Special Tax Stamp to be issued along with a card certificate showing the name and description of the boat. This card, Form 725, was to be taken on board and shown to authorities on demand. This same Form 725 was to be used for those boat owners who received an exemption to the tax, if their boat was used exclusively for trade, fishing, etc. Apparently the form was used for tax-payers as well as owners who received the exemption (USIR, Regulations Act of 1918).

Figure 3. John J. Hudson's \$10.00 Special Tax Stamp for User Of Motor Boat, fye June 30, 1920. (158 x 88 mm)

LICENSE NO. 20778 SERIAL NO. 20778

L I C E N S E

To Navigate in Waters of the Third Naval District

The FREEDOM 37' Yawl
 Name of Vessel Length Rig
5 John Hudson
 Kind of Propulsion Motor No. Owner
Frank D. Cooke of the port of Stamford, Conn.
 Master

is hereby licensed to navigate the waters of the entire Third Naval District, including all ports therein, or in part as follows:*

but subject to all port regulations established by proper authority.

Dated July 11, 1917

APPROVED:
[Signature]
 Captain, U.S. Navy,
 Chief of Staff

Rank Lieutenant, U.S.N.R.
 License Officer.
 Commander, Section No. 2

* Here describe limits of waters for which license is required.

NOTE: All boats, power and sail, desiring to navigate throughout the waters of the Third Naval District, must be licensed. This license must be framed and kept posted in a conspicuous place on board the boat.

Figure 1. John Hudson's original License To Navigate in Waters of the Third Naval District. This was issued in Stamford, Connecticut. We can imagine Hudson purchasing the boat there and returning with it to Tarrytown, New York. (266 x 203 mm)

Form 725 U. S. INTERNAL REVENUE WAR EXCISE TAX PLEASURE BOATS No. 0-6047

This certifies that James A. Hudson
 (Name of owner)
 of 21 Paulding Ave., Tarrytown, N.Y.
 (Post-office address)
 has paid tax of \$5.00 for the 12 months ended June 30, 1919
 on a boat described in his return as follows:
 (Kind of boat)
 (Name of boat)
 Net tons 5 Length over all 37 feet
 (Name of boat)
 JAMES J. WALSH, Collector of Internal Revenue, District 2-3847

THIS CARD MUST BE KEPT ON BOARD WHILE THE BOAT IS IN USE AND MUST BE SHOWN ON DEMAND TO ANY INTERNAL REVENUE OR NAVIGATION OFFICER

Figure 2. USIR Form 725, noting \$5.00 War Excise Tax was paid for fye June 30, 1919. (101 x 70 mm)

\$10 SPECIAL TAX STAMP **\$10**

UNITED STATES INTERNAL REVENUE

AMOUNT OF TAX \$ 10.00 44545

KEEP THIS STAMP POSTED

USER OF MOTOR BOAT
 (NOT OVER 5 TONS)

Issued by the Collector for the District of Columbia

FISCAL YEAR **1920**

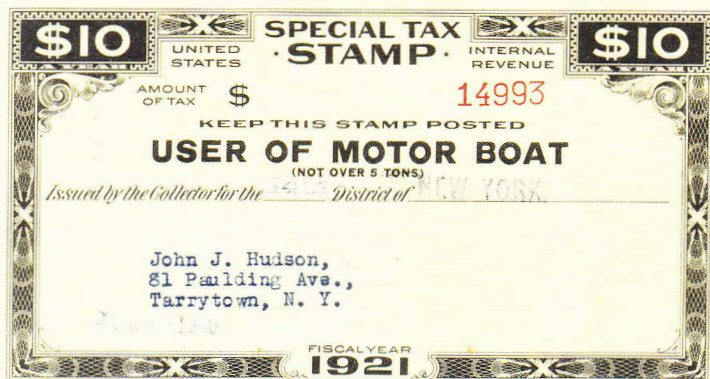


Figure 4. John J. Hudson's \$10.00 Special Tax Stamp for User Of Motor Boat, fye June 30, 1921. (158 x 90 mm)

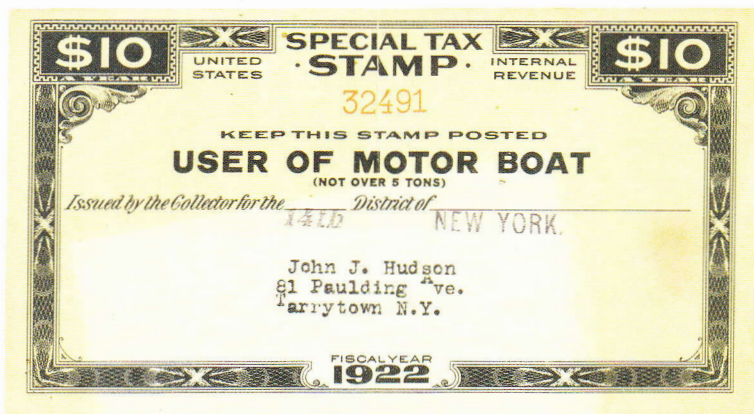


Figure 5. John J. Hudson's \$10.00 Special Tax Stamp for User Of Motor Boat, fye June 30, 1922. (158 x 86 mm)

Subsequently, we see the Special Tax Stamps for the \$10.00 tax for User of Motor Boat. These are made out to John J. Hudson for the years 1920, 1921 and 1922, (Figures 3, 4 and 5) the year the tax expired, FYE June 30, 1922 (USIR Regulations, Act of 1921). The USIR cards Form 725 for the years 1921 and 1922 are here as well (Figures 4a and 5a).

The Revenue Act of 1932 called for a tax on yachts, pleasure boats, power boats, sailing boats and motor boats not used exclusively in trade. Boats over twenty-eight feet and under fifty feet were again assessed a tax of \$10.00 (Statutes 1931–1933).

John J. Hudson paid the required \$10.00 tax for User of Yacht, Motor Boat, Etc, for the years 1933 and 1934, (Figures 6 and 7) the year the tax expired, FYE June 30, 1934 (Statutes, 1933–1934). The USIR cards Form 725 are here also, but they now refer to "Tax On Use Of Boats" and no longer "War Excise Tax" (Figures 6a and

Form 725
U. S. INTERNAL
REVENUE

WAR EXCISE TAX
PLEASURE BOATS

No. 14993

This certifies that John J. Hudson,
(Name of owner)
of 81 Paulding Ave., Tarrytown, N.Y.
(Post-office address)
has paid tax of \$10. for the 12 months ended June 30, 1921
on a boat described in his return as follows:
Motor
(Kind of boat)
Freedom
(Name of boat)
Net tons Approx. 2 Length over all 37 feet
THIS CARD MUST BE KEPT ON BOARD
WHILE THE BOAT IS IN USE AND MUST
BE SHOWN ON DEMAND TO ANY INTER-
NAL REVENUE OR NAVIGATION OFFICER

District NEW YORK

2-3847

Figure 4a. USIR Form 725, noting \$10.00 War Excise Tax was paid for fye June 30, 1921. John Hudson's \$10.00 Special Tax Stamp for User Of Motor Boat, fye June 30, 1922. (101 x 70 mm)

Form 725
U. S. INTERNAL
REVENUE

WAR EXCISE TAX
PLEASURE BOATS

No. 32491

This certifies that John J. Hudson
(Name of owner)
of Tarrytown N.Y.
(Post-office address)
has paid tax of \$10. for the 12 months ended June 30, 1922
on a boat described in his return as follows:
Pleasure
(Kind of boat)
Freedom
(Name of boat)
Net tons unders Length over all 37 feet
THIS CARD MUST BE KEPT ON BOARD
WHILE THE BOAT IS IN USE AND MUST
BE SHOWN ON DEMAND TO ANY INTER-
NAL REVENUE OR NAVIGATION OFFICER

District NEW YORK

2-3847

Figure 5a. USIR Form 725, noting \$10.00 War Excise Tax was paid for fye June 30, 1922. (101 x 71 mm)

7a). The *Freedom* is now called a ketch, not a yawl. This may be the same boat with a new sail rig or a new boat of the same name or an error. In any event, the length remains constant at thirty-seven feet.

All things considered, this collection of documents shows the continuous payment of the required tax paid by a sailor who loved his *Freedom*! We thank him for being a considerate conservator of his boating documents.

References

- Hines, Terence. 1976. *Special Tax Stamps of the United States*. Beverly, MA: The American Revenue Association. Table 90 and Table 91.
- Treasury Department, United States Internal Revenue, Regulations 59, relating to the Special Taxes Upon Businesses and Occupations and upon The Use of Boats under sections 1001 (subdivisions (1) to (11) inclusive) and 1003 of the Revenue Act of 1918,

USER OF YACHT, PLEASURE BOAT, ETC., JULY, 1932	USER OF YACHT, PLEASURE BOAT, ETC., AUG., 1932
USER OF YACHT, PLEASURE BOAT, ETC., SEPT., 1932	USER OF YACHT, PLEASURE BOAT, ETC., OCT., 1932
USER OF YACHT, PLEASURE BOAT, ETC., NOV., 1932	USER OF YACHT, PLEASURE BOAT, ETC., DEC., 1932
USER OF YACHT, PLEASURE BOAT, ETC., JAN., 1933	USER OF YACHT, PLEASURE BOAT, ETC., FEB., 1933
USER OF YACHT, PLEASURE BOAT, ETC., MAR., 1933	USER OF YACHT, PLEASURE BOAT, ETC., APR., 1933
USER OF YACHT, PLEASURE BOAT, ETC., MAY, 1933	USER OF YACHT, PLEASURE BOAT, ETC., JUNE, 1933

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS.

SPECIAL TAX STAMP
UNITED STATES **INTERNAL REVENUE**
 Aug. 9th, 1932.
 \$ 10
 AMOUNT OF TAX \$ 10
 KEEP THIS STAMP POSTED
USER OF YACHT, PLEASURE BOAT, ETC.
 Issued by the Collector for the 14th District of New York
 John J. Hudson
 81 Paulding Ave.,
 Tarrytown, N. Y.
 FISCAL YEAR 1933

Figure 6. 1933 Special Tax Stamp for User of Yacht, Pleasure Boat, etc. showing Mr. Hudson had paid the \$10.00 tax for fye June 30, 1933. 158 x 145 mm)

Figure 6a. USIR Form 725, noting \$10.00 Tax On Use Of Boats had been paid for fye June 30, 1933. (101 x 70 mm)

Form 725—Rev. June, 1932
 TREASURY DEPARTMENT
 INTERNAL REVENUE SERVICE
TAX ON USE OF BOATS No. 267
 This certifies that John James Hudson
 of 81 Paulding Ave., Tarrytown N Y
 has paid tax of \$10. for the 12 months ended June 30, 1933
 on a boat described in his return as follows:
 Aux. Ketch Domestic
 (Kind of boat) (State whether domestic or foreign built)
 Freedom (Name of boat)
 Length over all 37' 6" feet.
 Collector of Internal Revenue.
 District 14th New York
 THIS CARD MUST BE KEPT ON BOARD WHILE THE BOAT IS IN USE AND MUST BE SHOWN ON DEMAND TO ANY INTERNAL REVENUE OR NAVIGATION OFFICER
 2-3917

USER OF YACHT, PLEASURE BOAT, ETC., JULY, 1933	USER OF YACHT, PLEASURE BOAT, ETC., AUG., 1933
USER OF YACHT, PLEASURE BOAT, ETC., SEPT., 1933	USER OF YACHT, PLEASURE BOAT, ETC., OCT., 1933
USER OF YACHT, PLEASURE BOAT, ETC., NOV., 1933	USER OF YACHT, PLEASURE BOAT, ETC., DEC., 1933
USER OF YACHT, PLEASURE BOAT, ETC., JAN., 1934	USER OF YACHT, PLEASURE BOAT, ETC., FEB., 1934
USER OF YACHT, PLEASURE BOAT, ETC., MAR., 1934	USER OF YACHT, PLEASURE BOAT, ETC., APR., 1934
USER OF YACHT, PLEASURE BOAT, ETC., MAY, 1934	USER OF YACHT, PLEASURE BOAT, ETC., JUNE, 1934

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS.

SPECIAL TAX STAMP
UNITED STATES **INTERNAL REVENUE**
 August 12, 1933
 \$ 10
 AMOUNT OF TAX \$ 10
 KEEP THIS STAMP POSTED
USER OF YACHT, PLEASURE BOAT, ETC.
 Issued by the Collector for the 14th District of New York
 John James Hudson,
 81 Paulding Avenue,
 Tarrytown, N Y
 FISCAL YEAR 1934

Figure 7. 1934 Special Tax Stamp for User Of Yacht, Pleasure Boat, etc. showing Mr. Hudson had paid the \$10.00 tax for fye June 30, 1934. (158 x 145 mm)

Figure 7a. USIR Form 725, noting \$10.00 Tax On Use Of Boats had been paid for fye June 30, 1934. (101 x 70 mm)

Form 725—Rev. June, 1932
 TREASURY DEPARTMENT
 INTERNAL REVENUE SERVICE
TAX ON USE OF BOATS No. 525
 This certifies that John James Hudson
 of 81 Paulding Ave., Tarrytown N Y
 has paid tax of \$10. for the 12 months ended June 30, 1934
 on a boat described in his return as follows:
 Aux. Ketch Domestic
 (Kind of boat) (State whether domestic or foreign built)
 Freedom (Name of boat)
 Length over all 37' 6" feet.
 Collector of Internal Revenue.
 District
 THIS CARD MUST BE KEPT ON BOARD WHILE THE BOAT IS IN USE AND MUST BE SHOWN ON DEMAND TO ANY INTERNAL REVENUE OR NAVIGATION OFFICER
 2-3917

pages 19–23.

Treasury Department. 1922. United States Internal Revenue, Regulations 59, relating to the Special Taxes Upon Businesses and Occupations and upon The Use of Boats under sections 1001 (subdivisions (1) to (11) inclusive) and 1003 of the Revenue Act of 1921, page 17.

United States Statutes at Large, 65 Congress, 1917–

1919, vol. 40, pt. 1, Revenue Act of 1918, section 1003, page 1129.

United States Statutes at Large, 72 Congress, 1931–1933, vol. 47, pt. 1, Revenue Act of 1932, section 761, page 277.

United States Statutes at Large, 73 Congress, 1933–1934, vol. 48, pt. 1, Revenue Act of 1932, section 613, page 769.

WS3—A “honorary” revenue

By D.A. Woodworth, Jr., ARA

Background

I use the term “honorary” to describe this stamp because War Savings stamps are not truly revenues. The \$5.00 WS3 was in reality an interest bearing instrument that could be bought for less than face value during the immediate post-World War I period and later redeemed at face value of \$5.00 for U.S. Treasury War Certificates, Defense Bonds or War Bonds. The cost of purchase schedule was printed on either side of President Washington's portrait, beginning with a price of \$4.12 if bought in Jan. 1918 and ending with a price of \$4.23 if bought in Dec.—with a maturity date of January 1, 1923.

In 1918, \$5.00 was a substantial sum. To make it easier for people to accumulate the funds to buy a \$5.00 War Savings stamp, low denomination 25¢ War Savings stamps were issued. Savers could buy these non-interest bearing stamps and paste them into a booklet. When twenty stamps were accumulated, these plus from 12¢ to 23¢ in cash, could be used to buy an interest-bearing \$5.00 stamp. The 25¢ green WS1 War Savings stamp is fairly common—as long as one is not overly concerned about centering.

Proceeds from these transactions went to help fund the cost of the United States' participation in WW I. The stamps are listed separately from the revenues in the Scott catalog but have been traditionally grouped with revenues in the album pages produced for revenue collectors—hence the term honorary revenue.

The stamps

The \$5.00 War Savings Tax stamp of 1918 exists in two forms—the relatively common WS2 that exists in perforated 11 format, copies of which can be fairly readily found in mint and used condition, and, the identical design but very elusive rouletted 8 version.

This history of the WS3 stamp is interesting. The literature indicates that the rouletted version appeared in New York City, occasioned by delivery of a shipment of the perforated 11 variety that was mistakenly not perforated and which was subsequently rouletted to facilitate separation of the stamps prior to public sale. Information taken from “Sloan's Column” on the “1918 \$5 War Savings Stamp Rouletted” (June 24, 1944) tells the story:

One of the most popular groups of United States stamps at the present time, and a new field, are those issued for Postal Savings, Defense, and War Savings, etc. Among these items, now listed in the Scott U.S. Catalog, is the War Savings stamp of 1918, \$5 green,

Washington portrait, rouletted 7, #WS3, a somewhat puzzling item to many collectors since few of us who remember this issue recall a rouletted variety. All that I ever saw at the time were perforated 11, as were all of the others in the series of stamps which promoted government loans during the days of the First World War.

Hugh M. Clark, editor of the Scott Catalogs, has been delving into the history of the stamp and has shown me a letter from Ramsay S. Black, Third Assistant Postmaster General, which helps cast some light on the issue in rouletted form.

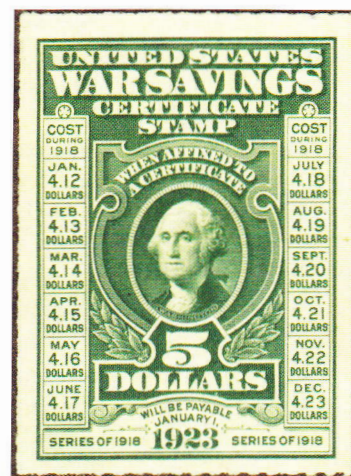
All of these stamps were printed at the Bureau of Engraving & Printing, Washington, but none rouletted. According to Mr. Black's letter, based on information he received from Alvin W. Hall, Director of the Bureau, the records show that one lot of 308,000 sheets, each of 80 stamp subjects, was sent from the Bureau to New York, ungummed and imperforate. These sheets were furnished on an order from the Assistant Treasurer of the United States, at New York, with the understanding that the stamps were to be completed by the American Bank Note Company.

Though the American Bank Note Company, when queried, would advance no information on the matter, and since the variety does exist, it is reasonable to assume that the work on the stamps was completed at their plant, where the sheets were gummed and rouletted. It seems likely that this lot of stamps was issued only through the office of the Assistant U.S. Treasurer. Mr. Black points out that none of the rouletted varieties were sold through post offices, as all stocks of the War Savings stamps which were distributed by the Department were; uniformly perforated 11, and their supplies received only from the Bureau of Engraving and Printing.

No information is available as to why it was necessary to engage an outside firm to complete the sheets but we may assume that an exceptional quantity of stamps was needed quickly and the Bureau, overburdened then, as now, with war work, was unable to furnish the sheets in fully finished condition within the required time. Thus we learn that while many of us thought the recent production of the “Flag” stamps was the first work on U.S. stamps which the A.B.N. Co. had performed for the government, since the expiration of their stamp-printing contract in 1894, their services have been employed in other instances when necessity demanded it.

A mystery

The 2006 Scott catalog lists the existence of this stamp in mint and used form at rouletted 7 format.



Used and unused copies are scarce but available. I have not seen a mint copy in over thirty years of collecting revenues. Neither have either of the two most prominent revenue dealers in the United States. Because of the unlikelihood of ever acquiring a mint copy, I decided last year to buy an unused copy to fill the space in my album. It is supposed that the unused stamps that exist in the market were derived by soaking them off of redemption booklets in which they were pasted, accounting for the mint front but lack of gum on the back.

When my stamp arrived, the first thing I did before sending it off for an authentication certificate (per previous agreement with the vendor) was to compare it to a common R164p hyphen hole 7 variety 1898 Battleship revenue in my collection. Why? Because unscrupulous people with razor blades in the distant past were not above removing perforations on lower value perforated stamps to make them look like genuine roulettes—the reason why collectors need to exercise extreme care in buying rouletted copies of the 1875–81 Proprietary stamps and rouletted match and medicine stamps.



I was most surprised when I did not see a match between the rouletted 7 as described by Scott's for the WS3 and the rouletted 7 of the Battleship revenue. My *tilt* light came on immediately. I quickly contacted the vendor, who told me that he had several other WS3s in stock, all rouletted 8, and that he believed that roulette 8 was how they were issued and that the Scott Catalog was in error. On that premise, I submitted the stamp to the APS for expertization—with the guarantee that I could return my stamp to the vendor if it came back as "not genuine."

The mystery partially resolved

To my pleasant surprise, approximately ninety days after submission, the stamp came back from the American Philatelic Society with a certificate stating "Genuine in All Respects."

This leads to the question of whether the Scott list-

ing as "Roulette 7" should be changed to "Roulette 8." I contacted the APS to obtain further details on how the stamp was expertized and the basis for declaring genuine despite the difference in rouletting from what is published in Scott. They responded that "the Scott catalog is not particularly reliable at times on the gauge of seldom-seen roulettes, especially if the listing is based on a single happenstance copy." They recommended that I contact the Scott Publishing Company regarding the APS certificate, on the premise that Scott's would subsequently contact the APS regarding verification.

This becomes a crucial point. The Scott Catalog has apparently listed the WS3 as rouletted 7 (rather than rouletted 8) since at least 1944. The reason for this may be lost in time, perhaps because the stamp is indeed so scarce that those making the Scott listing had never really seen one and assumed it was rouletted the same as the common Battleship documentary and proprietary stamps that were rouletted (more accurately *slotted* hyphen hole 7) some fourteen to sixteen years before the WS3 was released in New York. At any rate, first appearances suggest that the listing in the Scott catalog may be incorrect and that the "rouletted 7" annotation should be changed to "rouletted 8."

Please help resolve the mystery

I hesitate to write to the Scott Publishing Company to suggest changing the listing of a stamp based upon an opinion rendered on the basis of just one example. Before doing so, I would sincerely welcome input from fellow collectors owning copies of Scott No. WS3 advising if their copy (or copies—please state how many) are rouletted 7 or rouletted 8. In cases where a stamp has been expertized, I would like to know the name of the expertizing authority, date, certificate number and details of the opinion rendered (i.e. genuine, not genuine, altered etc.). I will tabulate this information (excluding ownership information) and provide it to the editor of the Scott catalog with a recommendation that the catalog listing be changed.

I will provide a copy of my communication to Scott Publishing to anyone providing census information to me and who requests this feedback. Please contact me via e-mail at DDD@APCI.NET or via regular mail at 1104 Timber Run, O'Fallon, IL 62269-3127.

Revenue use of postage stamps during the Spanish-American War era

by Len McMaster, ARA

In the September-October 2007 issue of *The American Revenuer* (McMaster 2007) I discussed the illegal, but accepted, postal use of the provisional revenue stamps, Scott No's. R153 and R154. In this instance I will review the, just as illegal but accepted, revenue use of postage stamps during the Spanish American War era.

The war revenue bill (Statutes 1898, 448–470) to fund the Spanish American War signed by President McKinley June 13, 1898, has been reported and discussed in a number of journals (Post Office 1898a and Meek 1992). Almost immediately after passage of the bill it became obvious that the Treasury Department would not be able to produce the large number of tax stamps required and Order No. 255½ of the Postmaster General (Postal Guide 1899) dated June 25, 1898, 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.” Even with overprinting postage stamps for provisional revenue use to meet this deadline, there were insufficient stamps for use by the public, and the June 30 *New York Journal* reported that the “The delay in the arrival of stamps for the war tax has caused great confusion in the offices of the collectors” (Post Office 1898b, 71).

The confusion was obviously not limited to the office of the collectors as daily newspapers were apparently reporting conflicting information causing the Treasury Department to send a letter dated July 1 to the postmaster of Van Meter, Iowa, stating “Replying to your letter of the 28th instant in regard to selling postage stamps for Internal Revenue purposes, you are advised that the news papers are in error. No such arrangements have been made.” A letter to an attorney in Johnston, Pennsylvania, stated that “postage stamps cannot be used in place of revenue stamps unless the letters I.R. are stamped thereon by the government ...” (Archives 1898).

Nor was the confusion limited to the public as the *New York Times* (1898) reported not only the telegram from Internal Revenue Commissioner Scott which stated that “postage stamps not available for payment of internal revenue tax, unless imprinted with the letters ‘I.R.’,” but also the opinion of New York Deputy Collector Wendell that “according to the wording of this dispatch ... it would appear that any person is at liberty to convert a two-cent postage stamp into an internal rev-

enue stamp by stamping in the letters I.R.” [Ref.8]

In spite of all this the consumer was in a bind. The Tax Act (Statutes 1898, 452) itself provided strict penalties if the tax stamp was not affixed and canceled as prescribed “if any person ... shall sign, or issue ... any instrument, document, or paper of any kind ... without the same being duly stamped for denoting the tax hereby imposed ... such person or persons shall be guilty of a misdemeanor” and pay a fine up to \$100 (not a small sum in 1898). Yet the tax stamps called for in the Act, even the provisionally overprinted postage stamps, were not available. Clearly daily commerce could not stop and the July 1, 1898, *Times* reported Internal Revenue Commissioner Scott “held that the law does not require impossible things to be done, and when for good reason it is impossible to procure stamps it is not insisted that business shall stop ... but that legitimate business may be transacted” (Post Office 1898b, 72).

In an article appearing in the August 1986 issue of *The American Revenuer*, Scott Troutman argued that regardless of a strict reading of the statutes, the use of postage stamps to pay the prescribed tax “would tend to aid in making a document legal and prevent prosecution of either party for tax evasion by showing intent and attempt to pay the proper tax.” In an article appearing a few months later, Michael Mahler (1987) notes that while it might be true that the use of postage stamps to pay the prescribed tax would defeat an argument of any intent to defraud, the history of the legislation clearly indicated their use was illegal. Mahler pointed out that Section 16 of the Act of 1898, which is patterned after Section 3 of the Act of 1862, states “That no instrument, paper or document required by law to be stamped shall be held invalid and of no effect for want of a particular kind or description of stamp designated for and denoting the tax charged on any such instrument, paper, or document, provided a *legal documentary stamp or stamps* [emphasis mine] denoting a tax of equal amount, shall have been duly affixed and used thereon”; and that the only change in the language from the Act of 1862 is to change the phrase “legal stamp” to “legal documentary stamp or stamps.”

Regardless of their legality, we find numerous examples of postage stamps being used to pay the War Revenue Tax of 1898. On July 2, 1898, the *Times* reported “the new war tax caused a great deal of inconvenience to persons who had mortgages, deeds, conveyances or certificates to file yesterday at the Register’s Office. A majority of these persons could not get the new revenue stamps, and had to use postage stamps indorsed by the



Figure 1. A check dated July 6, 1898, with two 1¢ postage stamps affixed to pay the prescribed tax.

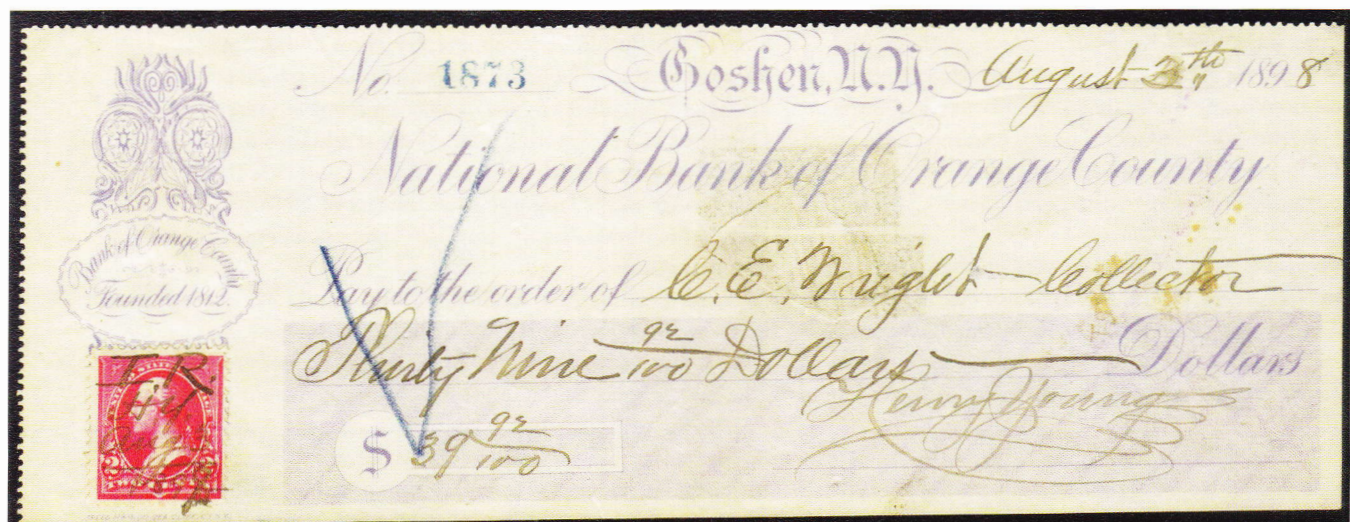
internal revenue office. Several persons who recorded mortgages for such large sums as \$50,000 and \$75,000 were obliged to use postage stamps, which were pasted on extra sheets attached to their papers" (Post Office 1898b, 71-2). "One Boston bank reported receiving IR stamps of 1860, regular postage stamps, Omaha postage stamps, proprietary stamps, documentary stamps for 1898 and postage due stamps on checks" (Mekeel's 1898). And George Sloane (Turner 1961) reported "many business firms found it necessary to utilize postage stamps, privately imprinting or inscribing them, 'I.R.,' as a substitute for revenue stamps that were not always available ... I have frequently seen checks with the tax paid by a 2¢ postage stamp of the same issue, the 'I.R.' in manuscript."

Figure 2. A check dated August 3, 1898, with one 2¢ postage stamp affixed to pay the prescribed tax.

Figure 1 shows a Winchester Box Manufacturing Company check for \$4.65 with two 1¢ postage stamps (Scott 279) affixed to pay the 2¢ tax on checks. The check dated July 6, 1898, and signed Winchester Box Mfg. Co. is drawn on the Millers River National Bank of Athol, Massachusetts, and made out to the "Collector of

Internal Revenue, Boston, Mass.," possibly to purchase tax stamps to be used by their company. A manuscript "W. BX. Mfg. Co. 7/6/98" cancels and ties the stamps to the check. On the back, the check is endorsed with two handstamps "pay to the order of Shawmut National Bank of Boston, James D. Gill, Collector" and "endorsements guaranteed, pay to any Bank or order, Shawmut Nat'l Bank, Boston. J.G. Taft, cashier"; the check is punched "PAID 7 16 98." While there is no I.R. surcharge on either stamp, the revenue collector appears to have accepted the check, i.e., accepting the use of postage stamps to pay the tax due. With the date of the check being within the first week of the Act taking effect, it would seem reasonable to assume that the reason for their use was the unavailability of revenue tax stamps.

Figure 2 shows a National Bank of Orange County (Goshen, New York) check for \$39.92 with one 2¢ postage stamp (Scott 279B) affixed to pay the 2¢ tax on checks. The check dated August 3, 1898, and signed by Henry Young is made out to "C.E. Wright Collector." A manuscript "I.R. H.Y. Aug 3 1898" cancels and ties the



stamp to the check. On the back, the check is endorsed with a manuscript "Charles E. Wright, Collector" and a handstamp "credit, Goshen National Bank, Goshen, N.Y., J.W. Hayne [?], Cashier." Again the revenue collector appears to have accepted the check, in this case accepting the use of a postage stamp that included a manuscript I.R. surcharge, to pay the prescribed tax. While it is possible that the required revenue stamps were not available, the date of the check, a month after the Act took effect, would seem to make it more likely a misunderstanding of both the person signing the check and the collector regardless of the availability of revenue stamps.

Figure 3 shows a Southern Express Company domestic bill of lading with a 1¢ postage stamp (Scott 279) affixed to pay the 1¢ tax due on express and freight receipts. It appears that "1 Jug" was being shipped "Collect" to a Bob Watkins in Tracy City, Tennessee. Tracy City, located northwest of Chattanooga in the Cumberland Mountains, was known in the early 1900s for its coal-mining and coke-ovens, and was the terminus of a branch line of the Nashville, Chattanooga and St. Louis Railroad, which was serviced by the Southern Express Company (Systems 1901). The "Jug" being shipped likely refers to a coal-car used for hauling ore in underground mining. The receipt is dated October 5, 1900,

and the stamp is canceled and tied to the receipt with a circular handstamp "SO. EX. CO. / SEP 1900." There is room within the circular handstamp for there to have been a date below the year, but the cancel is faint and no date is discernable. Also there is no information on the document itself to indicate why the cancellation date precedes the date of the document, but one explanation could be that the date simply hadn't been changed in the handstamp used as one sees this occasionally in mail postmarks. Again, since the date is more than a year after the Act took effect, the explanation for the use of the postage stamp is likely a misunderstanding of the clerk filling out the receipt regardless of the availability of revenue stamps.

So while it is unanimously agreed that the use of postage stamps to pay the documentary tax prescribed by the War Revenue Act of 1899 was illegal, it was not uncommon to find them so used, due to the misunderstanding of the legislative requirements and the likely unavailability of either the battleship or provisional revenue stamps when preparing a document requiring the stamp. I suspect that the provisional revenue stamps being overprinted common postage stamps of the day contributed to this misunderstanding, and the public's belief that the manuscript or other cancel of a postage stamp would

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Figure 3. A freight receipt dated October 5, 1900, with one 1¢ postage stamp affixed to pay the prescribed tax.

READ THIS CONTRACT.

Form 15. **SOUTHERN EXPRESS COMPANY**
EXPRESS FORWARDERS.

DOMESTIC BILL OF LADING. NOT NEGOTIABLE

Received of R. H. Mitchell Valued at 1 Jug DOLLARS

and for which amount the Charges are made by said Company, Marked Bob Watkins Tracy City

Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only, and there delivered to other parties to complete the transportation.

It is part of the consideration of this contract, and it is agreed, that the said Express Company ARE FORWARDERS ONLY, and are not to be held liable or responsible for any loss or damage to said property while being conveyed by the CARRIERS to whom the same may be by said Express Company entrusted, or arising from the dangers of Railroads, Ocean or River Navigation, Steam, Fire in Stores, Depots, or in Transit, Leakage, Breakage, or from any cause whatever, unless, in every case the same be proved to have occurred from the fraud or gross negligence of said Express Company or their servants, unless specially insured by it and so specified on this Receipt, which insurance shall constitute the limit of the liability of the SOUTHERN EXPRESS COMPANY in any event; and if the value of the property above described is not stated by the shipper at the time of shipment, and specified in this receipt, the holder thereof will not demand of the SOUTHERN EXPRESS COMPANY a sum exceeding Fifty Dollars, for the loss of, or damage to the shipment herein receipted for. Nor shall the said Company be held responsible for the safety of said property after its arrival at its place of destination.

And if the same is entrusted or delivered to any other Express Company or Agent (which said Southern Express Company are hereby authorized to do), such Company or person as so selected shall be regarded exclusively as the agent of the shipper or owner, and, as such, alone liable, and the Southern Express Company shall not be, in any event, responsible for the negligence or non-performance of any such Company or person; and the shipper and owner hereby severally agree that all the stipulations and conditions in this receipt contained shall extend to and inure to the benefit of each and every Company or person to whom the Southern Express Company may intrust or deliver the above-described property for transportation, and shall define and limit the liability thereof of such other Company or person. In no event shall the Southern Express Company be liable for any loss or damage, unless the claim therefor shall be presented to them in writing at this office, within thirty days after this date, in a statement, to which this receipt shall be annexed. All articles of GLASS, or contained in glass, or any of a fragile nature, will be taken at shipper's risk only, and the shipper agrees that the Company shall not be held responsible for any injury by breakage or otherwise, nor for damage to goods not properly packed and secured for transportation. It is further agreed, that said Company shall not, in any event, be liable for any loss, damage, or detention caused by the acts of God, civil or military authority, or by insurrection or riot, or the dangers incident to a time of war.

If any sum of money, besides the charge for transportation, is to be collected from the consignee on delivery of the above described property; and the same is not paid within thirty days from the date thereof, the shipper agrees that this Company may return said property to him at the expiration of that time, subject to the conditions of this receipt, and that he will pay the charges for transportation both ways, and that the liability of this Company for such property while in its possession for the purpose of making such collection, shall be that of Warehousemen only.

Charge on Value, Collect FOR THE COMPANY, [Signature]
Freight, Collect

The American Revenue Association

President's Message

As promised, we have begun the process of budgeting for the ARA. I do not have all of the pieces yet in order to estimate our proper level of dues, but one thing has become apparent. We need an Advertising Manager.

The duties of an Advertising Manager are important, and relatively simple. The incumbent needs to bill advertisers annually, and inform the Editor of any changes—advertisements to change, advertisers to delete, advertisers to add—whenever any of these events

occur. Payments could be sent directly to the Treasurer, but better control would be achieved if the Manager collected the money and sent it on.

With more than 800 members in the ARA, there must be one of you willing to help out this way. Please, please either drop me a letter or an e-mail ARA@NORTHFIELDMAIL.COM if you are interested.

I hope by the next issue we have a better picture of our finances so we can make a full report.

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.

BAXTER, LYNN 7061. 53 N Mountain Rd # 46, Apache Jct AZ 85120 Proposed by: Eric Jackson 1563. US-Local Posts, US-Savings, US-Scott Listed, US-State: Arizona, US-Telegraphs.

BRADWELL, GORDON 7060. 320 Red Fox Run, Athens GA 30605 Proposed by: Martin Richardson 1507. US-Embossed Revenue Stamped Paper, US-Literature, US-Local Posts, US-Proofs & Essays, US-Revenue Stamped Paper.

CAREY, JOHN N 7063. 111 Main St PO Box 999, Canaan CT 06018 Proposed by: Martin Richardson 1507. US-1,2,3 Issues, US-1,2,3 Issues On Documents, US-Literature, US-Occupied Territories, US-Stamps on Documents.

HANDBERG, LOWELL 7062. 5565 Donegal Dr, Shoreview MN 55126 Proposed by: Martin Richardson 1507. United States, US-Possessions, US-Scott Listed.

PARKER, RAYMOND FREDERICK 7059. Canada-Federal, Canada-Provinceals, Germany, United Kingdom, US-M&M.

Application for re-instatement

BRUCE BARYLA 4253. 305 E 86th St Apt 6AW, New York City NY 10028-4704.

HUGH (TOM) T CARSON 3628. 5712 N Morgan LN, Chattanooga TN 37415.

RALPH BRIAN S ROOK 1343. 1971 NE 188th St, Miami FL 33179.

JOHN SCHREINER 5230. 427 Westchesteer LN,

Valparaiso IN 46387-8000.

Deceased

1463 ANDERSON, WARREN D
4969 KIRKPATRICK, M W

Resigned

3799 ALGARIN, VICTOR R
2005 CLAFFEY, DALE
6948 GUILLOTIN, AGATHE
5669 IRVING, CLIFF
5073 KUMAR, ANIL
2001 LIBRARIAN - POPULAR COULTURE
5025 MAFE, SANTIAGO ROIG
5254 MARTIN, CHARLES E
2008 SCHWENK, GEORGE
4976 STOPFORD, WOODHALL
3089 WILLIS, JOHN S

Address Changes

BROOKS, GORDON 3504. PO Box 100, Station N.D.G., Montreal PQ H4A 3P4 Canada.

CORETS, MYRON L 2536. 558 Wilcox Ave, Los Angeles CA 90004.

LYON, STEPHEN R 5620. PO Box 189, Beaverton OR 97975-0189.

MOODY, MARK 5725. Unit 4520, Box 51, DPO AE 09748-0051.

PUMILIA, STEVEN C 2155. 4423 Sparrow Rd, Minnetonka MN 55345-2440.

RAMSDELL, KEN 7044. 201 Union Ave SE, # 15, Renton WA 98059.

REID, TOM 5298. 2919 Mainstone Dr, Fairfax VA 22031.

SCHROETER, RUDY 3657. Treasure Island, 3703 El Camino Real, Palo Alto CA 94306-3315.

STEENERSON, CHRIS 4018. 11493 Gray St, West-

minster CO 80020.

THE REVENUE SOCIETY, TONY HALL 5016. 57 **WHITMORE, JOHN S 2824.** 6030 Pat Ave, Woodland
Brandles Rd, Letchworth, HERTS SG6 2JA United Kingdom. Hills CA 91367.

Dropped for Non-Payment of Dues

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5281 ALKER, HENRY A
2016 AM STAMP CLUB OF GB,
4536 ARMOR, RICHARD
2497 BOENNING, ALAN H
5729 BOLHOUSE, RICK
6905 BORDERS, TRACY L
5524 CAMPBELL, ELMER
4965 CIMIANO, ALAN C
6927 COMO, BRENDA
1484 COPE, JACKSON L
2842 CORTRIGHT, JAMES R
6844 CRAVEN, FRANCINE T R
4941 CURADO, LUIZ REGINALDO
FLEURY
5533 DANIELSON, NEAL E
2206 DARGIE, PAUL N
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1939 HANSEN, RICH
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4130 HOLMES, JOHN E
6954 HOPP, RICHARD
6858 JOUSSET, ERIC
6886 KAZANJIAN, M S
6908 KIDDLE, FRANCIS
5552 KOELSCH, PHILIP
6943 LAU, WILLIAM
5375 LAW OFFICE OF CARL SHAFF
II,
5752 LIVINGSTON, RICHARD
6965 LOSLEBEN, ROMAN J
6971 MACLEAN, WILLIAM
6827 MANCHESTER, MILES B
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3466 MATLACK, GEORGE L

2256 MCCULLEY, JOHN D
5788 MCHUGH, A DAVID
6923 MCKITRICK, RON
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6806 PITEL, DAVID W PH.D.
6925 PRADHAN, KEDAR
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1507 RICHARDSON, MARTIN
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5184 SELLERS, F BURTON
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5489 SPECTOR, JESSE
2482 STANSFIELD, JOHN W
2693 TERPSTRA, KENNETH D
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5516 TRAN, ANH-TUAN
5151 VLCEK, JOSEPH V
4329 WELCH, BILL
5704 WELLS, MICHAEL J
4646 WENCK, CHARLES F
4007 WHITEHEAD, ROBERT C
6935 WILSON, RUFUS

Last Paid 2008

2864 ANDERSON, DANIEL J
5693 BAIRD, JOHN A JR
4621 BENNETT, GORDON
6976 CAPLICE, SEAN
6982 CARROLL, JAMES M
7010 CASLALANE, MARION JEF-
FREY
3923 CASO, MICHELE
1896 CHAPPELL, CHARLES W
(BILL)
6983 CHASTAIN, ROBERT D
1181 CHRISTIE, DR VICTOR J W
6984 COLEVAS, STEPHEN J
2536 CORETS, MYRON L
1475 CUNNINGHAM, ROBERT C
4363 DERKSEN, GERALD
4099 FARKAS, JOHN M
4350 FISHER, HENRY H

7001 FOSTER, DAVID A
6962 GARCIA-FRUTOS, SILVIA
5309 GETZLER, THEODORE B
5775 GILBREATH, JIMMY D
5396 GRACIE, WILLIAM
2163 GRAHAM, DR SALLY
7003 GRAHAM, J R
2463 GREEN, DONALD E
5127 HARRIS, SHAUN G
5738 HOFIUS, JEFF
6985 HUNT, JOHN MICHAEL
6986 HURST, MARK W
6995 JAY, THEODORE
2417 KAROLAK, MICHAEL
3802 KASE, RICHARD ALAN
6849 KAWALEC, STEVEN
0492 KOEPPPEL, ADOLPH
5148 KOLZE, SUSAN C
4865 LEBEL, LAWRENCE
4695 LINN, KENNIE M
5536 LOVELACE, A M
5458 MAGA, JOSEPH A
4514 MARCUS, JAMES B
7009 MEYERSON, LAWRENCE
2236 MOLLAH, ABDUL MATIN
5518 MOMBERGER, PHILIP
4283 MONIER, JOHN R JR
6980 MONTEITH, JOHN
6944 MOONEY, PATRICK
3255 MRDJA, MIODRAG
2375 NELLES, HOWARD
4589 OBREMSKI, RAPHAEL J
1857 PHILIP, PETER V N
1770 PIERCE, PETER
6808 PORTER, PHILIP T
6916 RICCIO, DOMINICK
3790 RIND, JOEL M
5660 ROBU, VALENTIN
6824 SCHWEZ, VICTOR
2437 SKINNER, ROGER D
4219 SOESANTIO, A
6994 STAFFORD II, JOHN W
6861 SULTANA, KEN
6975 TIMPSON JR, JAMES
1572 TRICOMI, EDWARD
4170 UNIVERSITY OF TEXAS AT
DALLAS,
5164 VAN TEYLINGEN, G C
2781 WEISS, WILLIAM R JR
4886 ZIPPRIN, LIONEL

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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@omnitel.com>.

The Revenue Stamped Paper of Mexico 1821–1876 by Donald O. Scott and Frank A. Sternad. Over 360 quality b/w pages including catalog listings, pricing, watermark and design type illustrations, history of revenue laws, paper, printing, Spanish-English vocabulary, glossary, tables, graphs, index, card cover. \$49 postpaid in U.S. Write Frank Sternad, P.O. Box 560, Fulton, CA 95439, or e-mail FSSTERNAD@SONIC.NET *1983*

AMG-FTT Specialized Revenue stamp collections wanted by collector. Buy or Trade. Mark Fionda, 159 Oak Street, Ridgewood, New Jersey 07450-2508. E-mail: ELLOMOM@AOL.COM. *1984*

WANTED: Pacific Mail Steamship Company cancels on 1st to 3rd issues of U.S. Revenues. NEED: "ship" cancels as well as "company" cancels. OTHER: PMSS ephemera such as documents, checks, business letters, etc. would also be of interest. Vincent Crosson, P.O. Box 15311, Riverside, R.I. 02915. Email to SLOTMASTER01@YAHOO.COM *1985*

It's A Wrap! U.S. Revenue Stamps Used on Playing Cards, 1862-1883 by Kristin Patterson. 120 page color book. Only 7 copies left! \$40 postage paid in U.S. for other countries and more info go to WWW.SWANASSOC.COM/ITSAWRAP. Send check or M.O. to Kristin Patterson, 851 Ironwood Drive,

San Jose, CA 95125-2815.

1986

1890s Revenue Stamp book: Stamp Hunting by Lewis Robie, salesman for J Elwood Lee (RS290-4), relates tales of looking for revenue stamps in drugstores. Paperback with plastic coated cover; \$12.50 from Eric Jackson, Richard Friedberg or Ken Trettin. *1987*

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. *1988*

For Sale: Large collection of Indian state revenues as well as Pakistan, Federal India, Ceylon, etc. Other world revenues and cinderellas available as well. Gordan Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4. ARA member 3504. *1989*

"Grandfather's Collection." Beautiful worldwide revenues, mostly old! 200 for \$95. Worldwide cinderellas, Old! 200 for \$85. Worldwide revenue collection, in new stockbook \$475. Scandavian revenues, cinderellas, in stockbook, many high values \$350. Satisfaction Guaranteed! Victor Schwez, 10519 Casanes Ave, Downey CA 90241-2912. *1990*

1898: continued from page 65

suffice. After all the U.S. government did get the amount due, even if it was the Post Office Department instead of the Treasury Department, and the payment of the prescribed tax did in fact show good faith and indicate a lack of any intent to defraud the United States.

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