



The American Revenuer

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The RN-B1c, Type B on the reverse
has surfaced in a philatelic estate.
More, inside, page 82.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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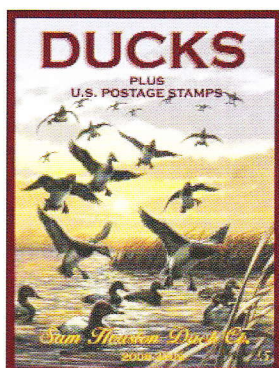
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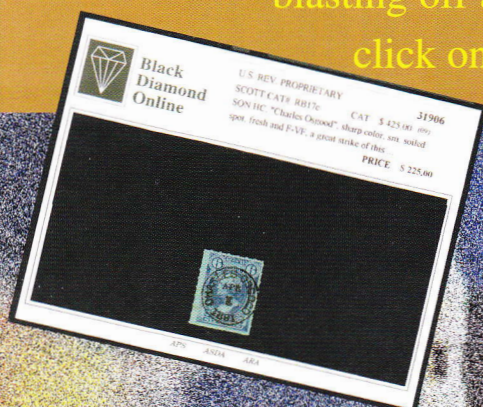
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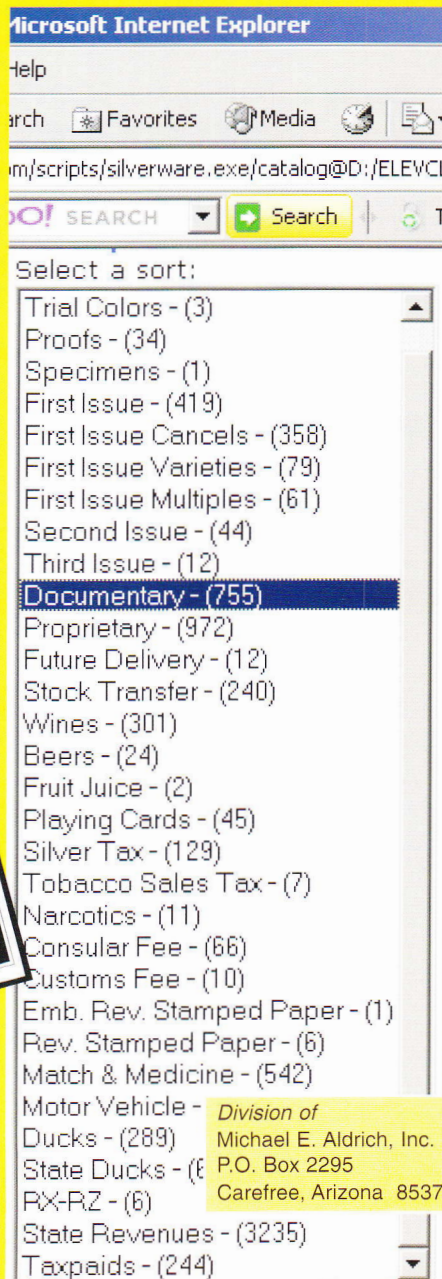
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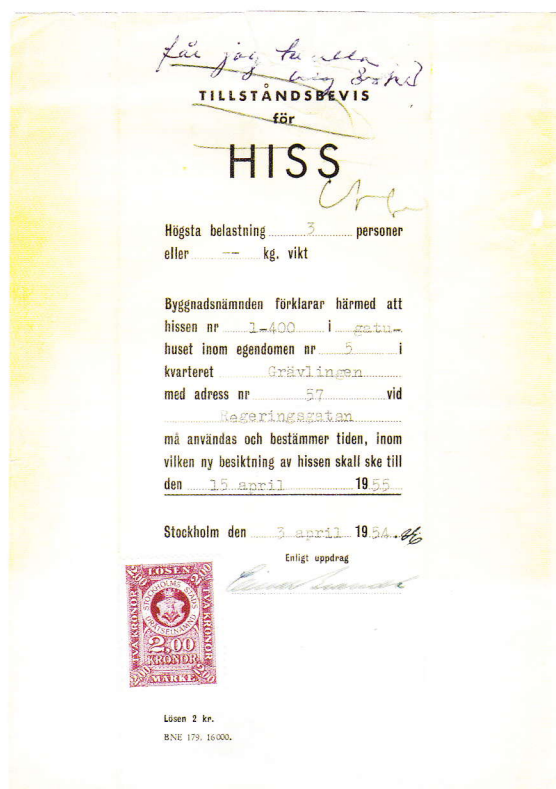
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Stockholm elevator permit



by Paul Nelson, ARA

The document illustrated here is an elevator operating permit from Stockholm, Sweden. Elevator in Swedish is "hiss." The permit is for a three person elevator. The fee was paid on April 3, 1954, and was valid through April 15, 1955. The permit shows signs of folding in the course of use so that it would fit into the permit frame mounted inside the elevator.

The permit has a Stockholm municipal fee stamp issued by the Stockholm City Finance Department. The Facit Special Catalog lists it as Stockholm number 27; it is typographed in violet. An earlier set, numbers 1 through 19, were engraved. The revenue section of the catalog is Lars Liwendahl.

If you are interested in stamps that are not "postage stamps" you should consider belonging to Bältespännarna which publishes the journal *Bältespännaren*. The name roughly translates as "belt buckle" referring to a statue in Göteborg of two wrestlers tied together with a belt. The suggestion is that this society ties all the various areas co philately together. Unfortunately Bältespännarna does not have a website. But you can obtain information about the group by contacting me at PNELS@ATT.NET.

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Constant plate flaws on American Phototype imprinted revenues

by Robert Hohertz, ARA

It is possible that there are no such things, or if there are, they are limited to imprints being produced in one run and appear on checks of one user or set of users.

To begin at the beginning, here is a contemporary description of American Phototype's procedure for making printing plates. (*Merchant's Magazine and Commercial Review*, Volume 48, April, 1863.)

PHOTOTYPES—SOMETHING NEW

The style of the engraving which we give of Mr. EDMONDS is a recent discovery, the work being done by the Phototype process. Although it may be true that there is really nothing new under the sun, yet by means of the sun we are continually working out new and wonderful results. Thus we are indebted to its rays for this new style of engraving. A matrix, the reverse of the desired plate, is made, and then copper is deposited upon that matrix in a galvanic battery. The process by which this is done is the invention of LEOPOLD EIDLITZ, the celebrated architect and designer; and there is now on the corner of Bleeker and Mercer Streets an establishment called the American Phototype Company, where engravings of this kind are made. It takes three or four days to furnish an ordinary plate. The company have a room from which the light of day is carefully excluded, and in which a small jet of gas is burning. Upon a table in this room is a photographic printing frame, a stout wooden frame, with a thick glass in front, and a moveable cover back of it. When the matrix is to be made, the glass is placed toward the table, the negative immediately upon that, next comes the matrix plate, and the cover fastened down tight with a

brass spring. The frame is now removed from the dark room into the light of the sun, and there left for about ten minutes. It is then returned to the dark room, when the frame is opened, the matrix plate taken out, and the desired picture is found upon it, but otherwise it will be perfectly smooth, and hard to the touch. The next step in the process is to lay this plate in a flat dish containing a colorless fluid for about half an hour. When again it is examined it is found to be a bas relief. A fluid solution of gold is now poured over it, so as to cover the entire plate. After the lapse of a minute or two this is poured off, and the plate placed in a dark box where it remains for nearly an hour. When taken out, it is covered with a film of bright metal, looking in fact as if it were made of solid gold, which, however, on examination will be found to be an illusion, and what was gold before being converted into a thin blue bas relief. The matrix is then hung in a galvanic battery. The next day the plate is taken out of the battery, the glass removed, and the copper shell backed up with type metal, and then it is ready for the printer.

In the way above described plates are made from engravings, or where they are desired to be made from original designs, negatives are taken from pen and ink sketches. Sometimes the artist sketches his design upon glass plates prepared for the purpose (which was done in the case of the engraving of Mr. EDMONDS,) the plates being like white porcelain, and can be worked on with a steel point with great facility.

The beauty and excellence of many of the pictures made by this process, which we have seen, is really wonderful...

Figure 1. Check of the United States Cartridge Company, imprint Type E with lower left broken die.

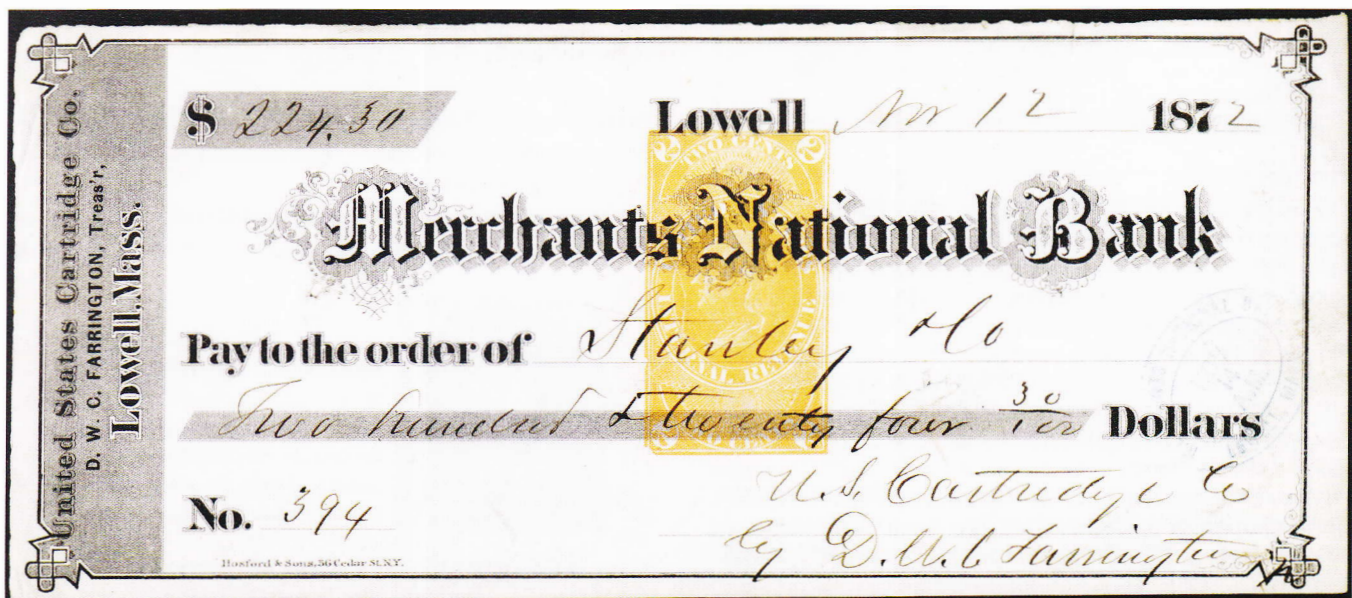




Figure 2. Check of Lanman & Kemp Wholesale Druggists, Type E with lower left broken die.



Figure 3. Check of Lunt, Preston & Kean, Type E with lower left broken die.

The revenue imprint plates used by the company were presumably produced in this fashion. This means there were no dies, in the usual sense, for the imprints. What did they use for the original designs? Possibly images kept on glass plates, or on paper.

If we think about those early checks that caused problems for American Phototype, the ones that were printed in one pass, revenue and all, and sold at a discount, the idea of combining a typeset image of the check with a revenue design on glass to make the single combined plate sounds awkward at best. Paper would be easier to handle. Of course, there would be nothing to stop American Phototype from using paper images for that purpose and glass ones for making plates consisting only of imprints. Whichever medium the original imprint images were on, any damage to them should show up as a constant minor plate flaw, and should be widespread, occurring on checks from various users.

The other source of a minor plate flaw would be damage to the final printing plate. To judge from the many heights of checks and drafts bearing American Phototype imprints, quite a number of printing plates were used. It is possible that the company made new ones almost every time they received checks to be imprinted, at least during the period when the checks were printed be-

fore the imprints were placed on them. If this is true, the typical plate flaw would be limited to the checks of one user, or perhaps several if American Phototype found it could re-use a plate it happened to have on hand.

The only minor flaw listed in the *Scott Specialized* is "Broken die, lower right or left" on the Type E4 design. This implies that that particular flaw is widespread, but let's look closely at three imprints that have the broken lower left die flaw (Figures 1–4).

I would maintain that the flaws above are due to three different incidents of damage to a plate, and not the same plate. The corner is cleanly broken off in the first example, while it looks as if it has been pushed inward toward the numeral in the other two examples. The last two do look similar, but not identical.

The checks that the imprints are on are of different heights, so the imprints are not likely to have been printed from the same plate. From the description of the plate formation process, the likelihood is that the original imprint images were fine, but damage occurred in making the final printing plates.

As an aside, Ron Leshner has copies of checks with Type E imprints showing breakage on one of each of the four corners, and I have seen other E imprints with damage to frame lines in various places. These imprints



Figure 4. Details of the damaged lower left of the imprinted stamp shown in Figures 1, 2 and 3.

Figure 5. Gouge at lower left of center of imprint. Sight draft of the North British and Mercantile Insurance Company.



Figure 6. Similar gouge at lower left of center of the imprint on a Cincinnati draft.



Figure 7. Detail of the imprint on the insurance draft (Figure 5) and detail of the imprint on the Cincinnati draft (Figure 6).

were only available from late 1871 until early 1872, and susceptibility to damage in making the final printing plates may have been one of the reasons for its short life.

The other generally known minor plate flaw on an American Phototype imprint is a gouge out of the bottom area of the Type C design. There are at least three different versions of this flaw exhibited on the following five checks and drafts, and it is quite possible that no two are the same.

Since the heights of the two instruments shown in Figures 5–7 are not the same, it is unlikely that Ameri-

can Phototype could use the same final plates on both, so any exact repetition of the flaw would imply damage to the original plate. While the flaws on these two drafts are very similar, I do not believe they are the same. They could show progressive stages of damage to an original plate, but one would think that the flaw would be more common if so.

Of the similar flaws on different checks that I have been able to examine, the two in Figures 8–10 are the closest to being the same. Again, with the checks being of different heights, the imprints probably would not

Figure 8. Gouge slightly to the right. National Bank of New England check.





Figure 9. Similar gouge on an imprint on a Tenth National Bank check.



Figure 10. Detail, Bank of New England (Figure 8) and detail, Tenth National Bank (Figure 9).

have been printed from the same final plates, but the damage could have been to the original design plates. There probably is no way to know.

The flaw at the bottom of the imprint shown in Figures 11–12 looks nothing like either of the earlier examples, but would be included in the general category of gouges at the bottom of the Type C design. I own two copies of this check showing the same imprint damage.

type “constant” plate flaws. At the least, three of the five examples are likely to have been unique to one user, and chances are that all five are.

The flaw at the top of the imprint on the R.B. Caldwell & Co. check (Figures 13–14) is “constant” on imprints for this user, occurring on the bottom of three-check sheets. I have not noticed it on any other user’s checks, and would like to know if anyone else has.

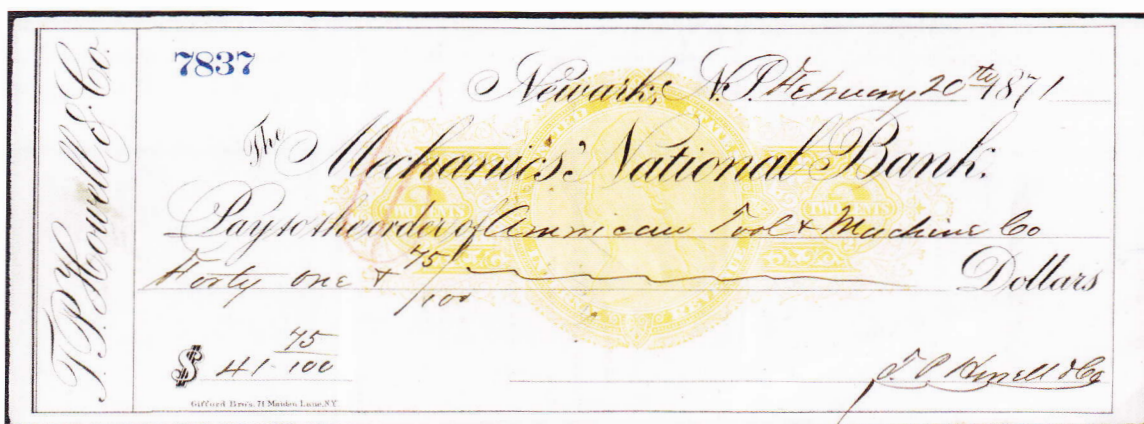


Figure 11. Mechanics' National Bank check with gouge at bottom.



The check numbers are five apart, so the checks were sent to American Phototype in sheets printed five up.

These examples should support my contention that there is little consistency shown in the American Photo-

I own two Western National Bank checks with the imprint flaw consisting of extra lines above the imprint as seen in Figures 15–16. The checks are numbered 198 apart, implying that they were sent to American Photo-

Figure 12. Detail, Mechanics' National Bank.



Figure 13. Plate flaw at top of a Type C imprint.



Figure 14. Detail of flaw, in Figure 13.

Figure 15.
Western Na-
tional Bank of
Baltimore with
tilted Type E,
extra lines above
imprint.



Figure 16. Detail
of top of the
imprint in Figure
15.

type in sheets of three or six. The imprint on check number 350 from the same account is not tilted nor does it have the extra lines. The flaws almost certainly occur in the final plate, and are only constant in relation to the one user.

There are too many minor flaws on Type D imprints to bother trying to list them. However, one is, in a way, more nearly constant than most (Figures 17–18). The Grocers and Producers Bank of Providence offered its customers a variety of checks that could be personalized with the account holder's name. All were the same size, and the same printing plate could have been used for

their imprints. In fact, by the time they were printed it is possible that the imprints were printed first and then supplied to the check printer. The result was a group of checks of different users bearing the same imprint with damage to the left end.

Similar, but not identical, damage occurred on imprints supplied to other users.

To summarize, from the way American Phototype imprints were printed, I believe that most, perhaps all, specific minor flaws native to their imprints will be limited to the checks of one user or an associated group of users. Any damage to an original source of the imprint

Figure 17.
Examples of two
different user's
checks with Type
D stamps with the
same dam-
aged imprint.



Figure 18. Detail
of the damaged
left point of the
imprint seen in
Figure 17.





Figure 19. First National Bank of Akron. Type D imprint with left point damage. Compare this with the damage on the Grocers and Producers Bank checks.

design should show up identically on checks of various sizes involving various users, and I am not sure that any

such instances have been identified.

How did American Phototype Co. print their RN stamps

by Kenneth Trettin, ARA

The process used by the American Phototype Company to print revenue stamped paper is not completely known to philatelists today. The article from *Merchant's Magazine and Commercial Review* of April 1863 quoted by Robert Hohertz in his article "Constant plate flaws on American Phototype imprinted revenues" is incomplete but still gives us considerable insight into the process. From this article and other things known about the company we can make some inferences.

We know from this article that the process was a variant of electrotyping and that the process was in part photographic. From searches on the Internet we find carte-de-visite photographs credited to American Phototype Company as the photographer. The description of where the work was performed was that of a photographic darkroom, one able to utilize the "gaslight" papers of the day rather than just the much slower (less light sensitive) printing-out paper previously used by photographers.

From the description in the article we know that photographic negatives were used. We can assume that the original artwork for the stamp was on paper and quite possibly was larger than the printed stamp; this is the procedure used to produce other stamps by lithography, photo etching and photogravure. The negatives would have been on a glass substrate as flexible film bases had not been developed by this time. Glass negatives are still used today in highly critical processes because of its stability.

The negative used to create the "matrix plate" may have consisted of one or of multiple images. A step-and-repeat process could be used to either create multiple images on the matrix plate or to create multiple images on a negative. This is a simple process of making multiple exposures. It is also possible that smaller single image

negatives would be ganged for a single exposure; however, I would think that this would be less likely.

This matrix plate would have to be made of some smooth hard material; the logical assumption would be glass. From the description in the *Merchant's Magazine* article, the logical conclusion is that the creation of the matrix is the result of some form of a dichromated colloid. These processes depend on the ability of colloids to become insoluble when mixed with potassium dichromate (also referred to potassium bichromate) or ammonium dichromate when exposed to light. This effect is referred to as hardening or, in early photographic books, as tanning. The colloids most frequently used in photography are gelatin, gum arabic and albumen. The chemical reaction raises the melting point of the colloid and reduces its tendency to absorb water.

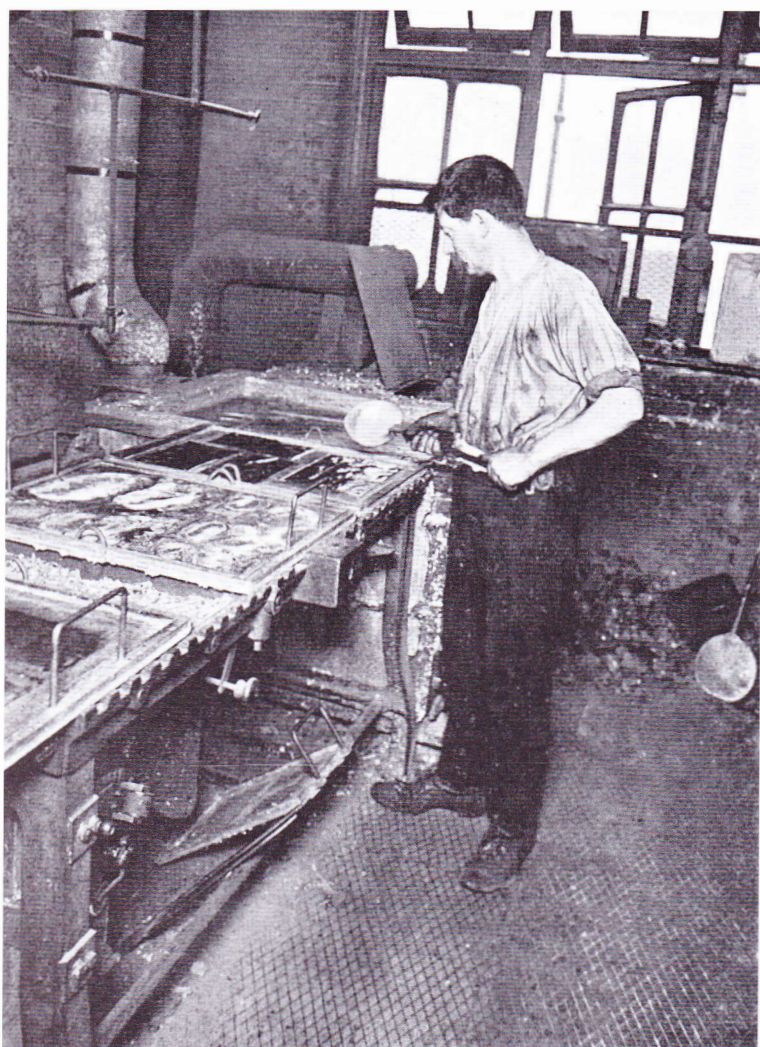
After exposure to ultraviolet light (sun light), the matrix would be soaked in water and the soluble unexposed areas washed away. At this point the remaining image consisting of a colloid on glass would be extremely fragile. One could assume that some of the flaws described by Hohertz are the result of parts of those images being torn away.

The resulting bas relief image is allowed to partially dry and thus harden. The coating with a gold solution was to make the image electrically conductive. It could be the solution used by American Phototype was a gold toner (a gold salt in solution; when a silver-based photographic print is placed in the solution, the gold replaces the silver changing the color of the print but creating an extremely stable print). Knight and Melville in their descriptions of electrotyping indicate a dusting of copper rather than gold to create this conductive layer.

From this point, the procedure of making the electrotype would be quite similar to that described by Knight and Melville. In short, the gold covered matrix would be



Figure 20. Detail of the imprint damage seen in Figure 19.



"Electrotyping—backing the shell. The copper shell is laid face downwards, and after the back has been prepared with solder, molten metal is poured evenly over the whole to form the thick metal plate with the copper shell as the surface." (From Melville 1916, 151.)

placed in a solution of copper sulfate along with a copper anode, connected to an electric source and plated with copper. A thin copper sheet called a shell will be formed with the contours of the matrix. The shell will then be backed with molten type metal and planed to a uniform thickness. This could either be the thickness required by the printing press or attached to wood blocks to make it the proper thickness.

At this point electrotypes are normally trimmed on a table saw. We have no indication that American Phototype trimmed them or not. Two things are possible. First, a large printing plate would have to be produced

for each different arrangement of documents submitted with the subjects arranged with the proper spacing to print the documents.

Secondly, they could have created a number of individual electros which could then be assembled in a printer's chase with the amount of leading and furniture necessary to space them properly. This would be the more economical way to print the stamps.

The clichés produced by the method described would have a very shallow relief, but probably at least that of a halftone engraving (actually an etching; the halftone process had not been invented at this time). Because of this shallow relief they would be subject to being easily damaged either in handling large plates or in assembling the clichés. The copper would help provide a hard surface over the soft type metal but they would wear and have to be replaced.

One argument in favor of the large, multi-subject plate is that American Phototype printed a combined stamp and document until the Bureau of Internal Revenue stopped them. It would be quite easy to create the combined document-stamp subjects by means of double exposing the matrix. Areas receiving light exposure through either negative (or both negatives) would harden creating one combined image. It could be argued that if they did this early on, they would not likely change their procedures later on.

So, by combining what we are told in the *Merchant's Magazine* article with a knowledge of photographic and printing processes we find that we know quite a lot about how American Phototype created and printed their stamps. However, some things remain conjectures, especially did they print from one large plate or individual clichés. We may never know that for sure.

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of this State. Not Valid Unless Countersigned.				
Chairman Board of Auditors			County Treasurer	

by Michael Mahler, ARA

In my quest for bonds bearing New York Mortgage Endorsement, Secured Debt and Tax on Investments stamps (Mahler 2010, WWW.REVENUER.ORG/RESEARCH_INTRO.HTM), I was astounded to encounter a Columbus and Ninth Avenue Railroad Company \$1,000 coupon bond of 1893, serial number C298, with the paper slip shown here affixed.

Handstamped facsimile signatures of the County Treasurer and Chairman of the Board of Auditors have been struck at bottom. The receipt is perforated on three sides. It appears to qualify for classification as a revenue stamp.

Both the amount of the tax—\$5 on a \$1,000 bond—and the benefit it conferred—exemption from all other taxes—are identical to those of New York's Mortgage and Secured Debt taxes of 1906 and 1911, respectively. A search for the text of the Act cited on the receipt revealed that its effect was essentially equivalent to that of the New York Secured Debt tax: for any bond, note or debt secured by a mortgage of real property recorded outside the Michigan, payment of this 0.5% tax provided exemption from all other taxes. And as with the New York tax, the purpose of the law—to provide an attractive alternative to the state's onerous tax on intangible personal property—is not obvious from its wording. The Act took effect August 14, 1913.

Puzzling printing

This receipt has a puzzling aspect. The figures in red,

based on their near-perfect alignment, appear to have been pre-printed. For the Book ("21 191"—the "21" probably referring to 1921), receipt No. ("71 709") and face value ("1000"—by far the most common denomination), this makes sense. For the bond number ("298") it does not. Preprinting receipts for all possible serial numbers seems a bit much; one would expect them to have been added by hand, along with the name of the bond. In this case the prefix C adds a further complication; on the receipt it has been added in a different shade of red. Other bonds used other prefixes, most often the Latin prefixes M, V, X and L for bonds of \$1,000, \$5,000, \$10,000 and \$50,000, making preprinting even more problematic.

State or county issue?

The New York Mortgage Endorsement stamps, by which a state tax was collected by the county recorders, were used statewide, with printed "COUNTY OF" completed by manuscript or handstamp in the various counties. The stamp/receipt shown here, though, was printed for use only in Wayne County.

1915 extension of 1911 tax, 1939 repeal

The 1913 Act applied only to secured debts. Public Act No. 173 of 1915, effective May 20, 1915, extended the tax to municipal bonds issued outside of the state. These were unsecured debts, with no underlying mortgage or pledge of any security; investors relied instead on their faith in the city (and its taxing power!) to pay

French Cameroun: A new discovery

by M. P. Bratzel, Jr.

Introduction

In the late 1940s, supplies of some Timbre Fiscal revenue stamps apparently ran low in Cameroun and, because of post-war adjustments in Metropolitan France, the authorities in Paris were unable to meet the demand. Therefore, officials in Cameroun authorized the revaluation of revenue stamps that were on hand. Low-denomination stamps were selected, probably because there was little or no demand for largely obsolete values. The overprinting was done locally.

The Duston catalog (1987–88) reports that twenty-one revalued Timbre Fiscal stamps were issued. These stamps were the subject of a previous article (Bratzel 2004). Two arrêtés / orders (Arrêtés 248 and 528) published in the *Journal officiel du Cameroun* in 1947 and 1948 authorized eight of these stamps, plus two others which, to date, have not been reported.

For the thirteen other revalued stamps, arrangements may have been handled internally, without publication of a formal order.

A new discovery

At a stamp show in mid-2010, another revalued Cameroun revenue stamp was found (Figure 1). In fact, the dealer had seven copies—a vertical pair, a vertical strip of three with bottom selvage and two singles, one with bottom selvage. All the stamps are from the same sheet. The basic Timbre Fiscal stamp is Duston No. 60—3 francs rose and blue, with “CAMEROUN” in blue. The paper is watermarked AT47, indicating that the paper was manufactured in 1947. One of the stamps has printed, on the gummed side, 12.1.48, the date—January 12, 1948—that the basic stamp was printed.



Figure 1. The newly discovered 40 on 3 francs Budget communal revenue stamp.

The stamp has two overprints. The first, in black, consists of the new denomination forty plus two bars obliterating the old value. Unlike the other revalued stamps, which exhibit numerous minor varieties in the overprint, this overprint is well executed, with no discernible differences on the seven stamps. The quality is such that, perhaps, the overprint was applied in Paris, before shipment to Cameroun.

The second overprint, also in black, reads Budget communal in two lines. The overprint is at a slight angle, upward from left to right. The overprint type exhibits minor varieties, indicative of a local printing operation and a hand-composed overprint plate.

The first revenue stamps inscribed Taxes Communales were issued in 1948. The Budget communal overprint leads to the conclusion that the stamp should be included in that section of Duston's catalog.

When opportunity permits, other sections of the *Journal officiel*, specifically the Budget local entries, will be reviewed to determine if an arrêté was published for this, and perhaps other, Budget communal stamps.

As always, readers' comments and insight are welcome.

References

- Arrêté 248—Arrêté portant autorisation de surcharge de figurines fiscales, 29 juillet 1947. *Journal officiel du Cameroun*, August 15, 1947, page 1011.
- Arrêté 528—Arrêté portant autorisation de surcharge de figurines fiscales. 13 février 1948. *Journal officiel du Cameroun*, March 1, 1948, page 274.
- Bratzel, M.P. Jr. The Revenue Stamps of French Cameroun—A Re-Examination. *The American Revenuer*, Vol. 58, No. 6, November-December 2004, pages 146–152.
- Duston, Donald L. (ed.). *French Colonies Revenues (and Former Colonies Now Independent)*. Part II. Sub-Sahara African Colonies. Peru, Illinois. Sponsored by The American Revenue Association, 1987–88.

... Michigan Secured Debts Tax of 1913

its obligations. The existence of a Michigan Secured Debts tax applying only to debts secured by mortgage or real property recorded outside the state made it virtually certain there was a companion Act taxing mortgages on property recorded within the state. Public Act 91 of 1911 had in fact established a recording tax of 0.5% for all such mortgages. Both the Mortgage tax and the Secured Debts tax were repealed by Public Act No. 301

of 1939, approved June 21, 1939, which modified the tax on intangible personal property.

References

- Mahler, Michael. 2010. New York Mortgage Endorsement, Secured Debt, and Investments Stamp Taxes, 1911–20. 1. Mortgage Endorsement Tax. *The American Revenuer*, January-February; 63:4–19, 23.

by Jim Fletcher, ARA

After a while, continuing my revenue collections began to stretch my budget. So I got into collecting trading stamps and coupon books such as Allison's of In-



Figure 1. Front cover of the 1922 P-Card booklet.



Figure 2. Two of the cards from the booklet.

dianapolis, dairy and ice. About eighteen months ago in a little thrift shop in Eustis, Florida, I purchased the coupon book shown as Figure 1; the coupons are shown in Figure 2. When I examined them later, I thought it might be a joke, but upon further consideration, maybe not.

The booklet was printed during the 1920s (copyright 1922) by Forman-Basset Co. of Cleveland, Ohio, which was a reputable printer.

Consider the conditions at that time. Roads were miserable; there were no rest areas. Public rest rooms were poor and almost nil. A proper person hardly spoke of bodily parts, let alone bodily functions. So these P-Cards provided a way for especially the proper lady to handle a rest room problem while on a country jaunt in her chauffeured car. The P-Card read, "Hand to the Chauffeur and He Will Stop at the Next Large Tree." Incidentally, two of the coupons were gone; had they been used?

I thought this was a humorous item from the past.

2011 ARA convention March 18–20 in St. Louis

The annual conventions of the American Revenue Association and the State Revenue Society will be held in conjunction with the Saint Louis Stamp Expo. The show is scheduled for March 18–20, 2011, at the Renaissance St. Louis Airport Hotel located at 9801 Natural Bridge Road in St. Louis. This is easily accessible by planes (about 100 yards from Lambert International Airport, trains (MetroLink serves the airport and extends across Eads Bridge into Illinois) and automobiles (Interstates 64, 70, 55 and 270 are in the area).

In addition to the ARA and the SRS, St. Louis Stamp Expo will be hosting the annual meeting of the Mobile

Post Office Society. There will be over fifty national stamp dealers, a public stamp auction, seminars, a youth activity room and a U.S. post office substation.

Show hours will be Friday 11 a.m. to 6 p.m.; Saturday 10 a.m. to 6 p.m.; and Sunday 10 a.m. to 4 p.m. Hotel show rates will be announced.

Information is available at the show web site www.stlouisstampexpo.org and a prospectus at <http://www.stlouisstampexpo.org/exhibitorsprospectus.pdf>. There will be experienced revenueurs on the jury. More information will appear in these pages as it becomes known to us.

Pay to the Order of ... (30)

A doubly missing item—the Type B on reverse of draft

by Ben Czech



Figure 1a. The missing RN-B1c.

The recent dispersal of the remains of a philatelic estate has produced a resighting of RN-B1c, the type B imprinted on the reverse of the draft of L. H. Hershfield & Co. of Helena, Montana (Figure 1). A number of observations about this curious item must be made. About 80% of the imprinted B type runs with a horizontal orientation on the reverse along the bottom of the draft. There is an adhesive two cent first issue stamp inscribed U.S.I.R. (Scott R15c) tied to the draft with a handstamp cancel dated January 22, 1867. So it is clear that the imprinted stamp was thought to be missing by the person who wrote out the details on the draft. The fact that the imprint appears (mostly) on the reverse and additionally horizontally suggests that this was in fact an error that occurred when the Hershfield instruments were imprinted by the American Phototype Company.

In recent years this curious missing imprint (to the maker of the draft) item was also missing to philately. We know that this item was listed in the 1986 *Scott U. S. Specialized*, but had not been reported at the time of the publication of the work of Kimber Wald in the *American Philatelic Congress Book* in 1983. So its discovery to philately occurred in the mid-1980s.

The story of L. H. Hershfield is interesting and the extant drafts with imprinted stamps underscores Hershfield's place in the early history of banking in the Montana gold rush. Lewis H. Hershfield was born in Oneida County, New York, on August 21, 1836. After spending a few years in St. Louis, Missouri, working for a wholesale notion house, he moved to Leavenworth, Kansas, in 1859. He stayed there only briefly, moving on west to follow the Pikes Peak gold rush to Colorado with an ox train of goods. Hershfield remained in Central City, Colorado, until 1864 when Montana's gold rush called him north. In Salt Lake City he loaded twenty-six wagons with trade goods and travelled to Virginia City, Montana, arriving

July 3, 1864. He sold his merchandise to Monroe Salisbury for gold dust which he used to set up a gold trading business. When the gold excitement shifted to Helena, Hershfield left his partner A. Hanauer in control of their



Figure 2. Draft of Banking House of L. H. Hershfield imprinted with RN-B6.



Figure 3. Draft of L. H. Hershfield & Brother imprinted with RN-B1.

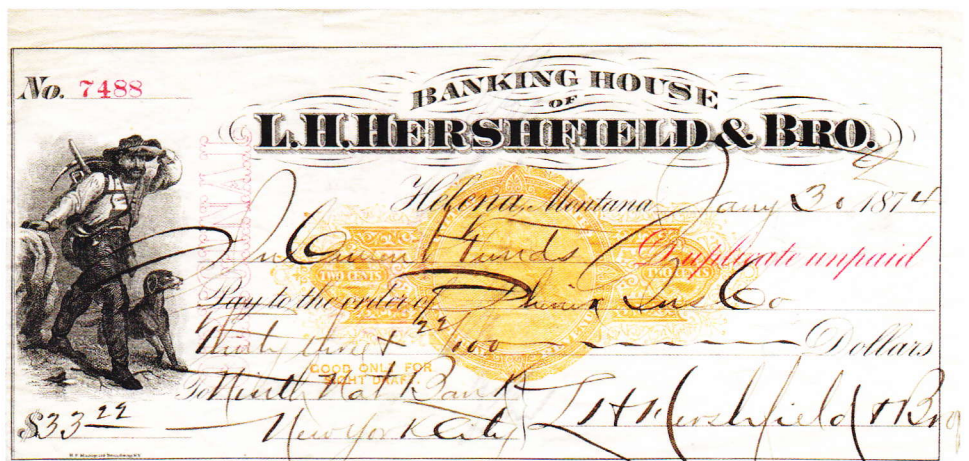


Figure 4. Draft of L. H. Hershfield & Brother imprinted with RN-C13.

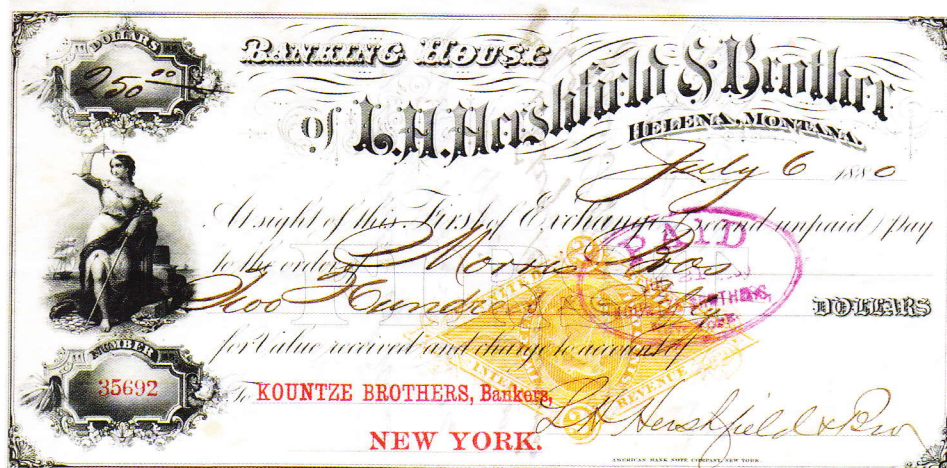


Figure 5. Draft of L. H. Hershfield & Brother imprinted with RN-G1.



Figure 6. Greenwood, Bohm & Co. check drawn on the Bank of L. H. Hershfield & Brother.



Figure 7. Check imprinted with RN-G1 and drawn on Merchants National bank of Helena.

Virginia City business in November 1865, and centered his own efforts in establishing a bank in Helena, the Banking House of L. H. Hershfield. The drafts imprinted with the green Type B (Figure 2) show this title. At first he located his Helena bank on Bridge Street, but as that location declined in importance he opened a branch bank on Main Street. However, the Bridge Street office was closed in late 1867 and the Virginia City office in August 1868. During the period that the three locations were operating, the banking house took on the name L. H. Hershfield & Co. (Figure 3)

In 1867 Lewis Hershfield's younger brother Aaron Hershfield came to Helena to work in the bank. The following year, when Hanauer closed the Virginia City office, Aaron was brought into the business as a full partner to replace Hanauer, and the name of the business was changed to L.H. Hershfield & Bro. (Figure 4). That name continued into the 1880s and drafts of Hershfield are known with a number of imprinted revenues. By 1880 they were using a draft engraved by the American Bank Note Company imprinted with RN-G1 (Figure 5). When they first offered checking accounts is not known, but the first that I have been able to locate is from 1882 shown in Figure 6.

In 1882, the Hershfields obtained a charter for their bank under the name of the Merchants National Bank. Shown in Figure 7 is an imprinted check for one of its depositors.

Revenue exhibits and awards

Minnesota Stamp Expo 2010, July 16–18, Crystal
Leeward Islands: Judicial Fees Revenue Stamps by Paul
A. Larsen: Single Frame Gold and British Caribbean
Philatelic Study Group Award.

APS StampShow, August 12–15, Richmond, Virginia
Mortgage Endorsement, Secured Debt, and Investments

Stamps of 1911–20 by Michael T. Mahler: Gold,
American Revenue Association Multi-Frame Award
and State Revenue Society Certificate

The ABC's of Patent Medicines by Albert L. Briggs, Jr.:
Vermeil.

U.S. \$200 and \$500 Stamps of the Civil War Era: Their

Purpose Illustrated by Michael T. Mahler: Single Frame Grand, Single Frame Gold and American Revenue Association Single Frame Award.

Literature: Catalogs

U.S. Revs—Perfins by Arthur J. Mongan: Vermeil.

The Revenue Stamps of Bolivia by Clive Akerman: Silver

Literature: Periodicals

The American Revenuer, Volume 62: 2008 Kenneth Trettin, editor: Gold.

BALPEX 2010, September 3–5, Hunt Valley, Maryland

Vera Cruz Occupation (1914) Revenues by Mark E. Banchik: Reserve Grand and Gold, American Philatelic Congress Award, American Philatelic Society 1900–1940 Medal of Excellence, American Revenue Association Gold and American Revenue Association Grand Award.

The Civil War Sun Picture Tax: Taxed Photographs 1864–1866 by Bruce Baryla: Gold, American Revenue Association Gold and United States Philatelic Classics Society Medal.

Legal Alcohol During the Prohibition Era: A State and Federal Fiscal History by Eliot Ness: Gold, American Association of Philatelic Exhibitors Creativity Award, American Revenue Association Gold, American Revenue Association Lyn Cunliffe Award for Most Popular Revenue Exhibit, Baltimore Philatelic Society—Best Exhibit by a Resident Member and State Revenue Society Gold.

U.S. Playing Card Revenue Tax Stamps, “The Bureau Issues” by Martin D. Richardson: Gold, American Revenue Association Gold and United States Stamp

Society Statue of Freedom Award.

Holey Revenues by Arthur J. Mongan: Silver Bronze and American Revenue Association Silver.

The Taxman Cometh: Handstamped Cancellations on 1st Series U.S. Revenue Stamps by Lawrence LeBel: Bronze and American Revenue Association Bronze.

Revenue Imprinted Parlor Car Tickets 1898–1902 by Robert D. Hohertz: Single Frame Grand and Gold, American Revenue Association Best Single Frame and American Revenue Association Gold.

AMG Military Travel Permit Stamps by Thomas J. Richards: Single Frame Gold and American Revenue Association Gold.

“I.R.” Overprinted 1898 1¢ Franklin Postage Stamps by Len McMaster: Single Frame Vermeil, American Revenue Association Gold and Felicitations of the Jury

The Workhorse of the U.S. Battleship Revenues by Frank L. Sente: Single Frame Vermeil and American Revenue Association Gold.

U.S. State Capitols on State Revenue Stamps by Michael Florer: Single Frame Silver Bronze, American Revenue Association Silver and State Revenue Society Silver.

Coin-Operated Machine Licenses by Michael Florer: Single Frame Silver Bronze, American Revenue Association Silver, State Revenue Society Silver and Women Exhibitors Sterling Achievement Award.

OMAHA 2010, September 11–12

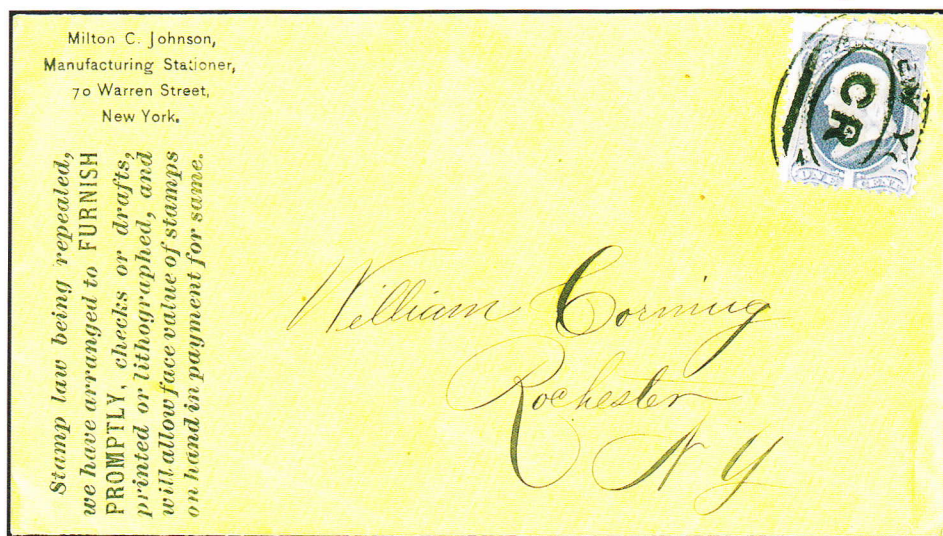
Customs Cancellations on U.S. Revenue Stamps of the Civil War Period by Kenneth H. Trettin: Silver Bronze.

An interesting cover

by Richard Sheaff, ARA

I recently picked up this cover. It is printed matter rate paid with a 1¢ Scott 182 and has the corner card of a printer along with an interesting message.

Clearly, the printer is now soliciting orders for new checks and drafts without the imprinted revenues, which are no longer required after 1883. By “stamps on hand,” does this suggest that the printer will accept on hand revenue-imprinted items for that customer previously printed and are now redeemable to the government for cash? Or did customers perhaps pay for the pay for the printing of new checks by sending in regular tax stamps they had purchased to the check printer to cover the cost of printing new checks?



Do you know? Contact me at 9330 North 96th Place, Scottsdale, AZ 85258 or at DICKSHEAFF@COX.NET.

The American Revenue Association

President's Letter

The ARA meeting at BALPEX went well. Some decisions were made that should move the organization forward. Notably, we will proceed to put the last Riley index up on the website as a searchable pdf file, open to the public. We will also begin to put up issues of *The American Revenuer*, but accessible only to members. A full report of other decisions will be included in the next issue.

Revenue exhibits did well at the show. The Revenue Grand went to *Vera Cruz Occupation (1914) Revenues* by Mark Banchik, and it went on to win the show Reserve Grand as well as the American Philatelic Congress Award and the APS 1900–1940 Medal of Excellence. The ARA Best Single Frame went to my exhibit, *Revenue Imprinted Parlor Car Tickets 1898–1902*, which was also awarded the show Single Frame Grand.

Golds and ARA golds were given to *Legal Alcohol During the Prohibition Era* by Eliot Ness (Ron Leshner), to *U.S. Playing Card Revenue Tax Stamps "The Bureau Issues"* by Martin Richardson, to *Vera Cruz Occupation (1914) Revenues* by Mark Banchik and to *The Civil War Sun Picture Tax; Taxed Photographs 1864–1866* by Bruce Baryl. "Eliot Ness's" exhibit also won the AAPE Creativity Award, Bruce Baryl's the US Phila-

telic Classics Society Medal and Marty Richardson's, the BIA Statue of Freedom Medal from the United States Stamp Society. "Eliot Ness" also received the Baltimore Philatelic Society Plaque for best exhibit by a resident member and a State Revenue Society gold.

A vermeil medal and ARA gold were given to *The Documentary Revenues of Haiti: 1817–1957* by Charles Verge. BALPEX silver-bronze and ARA silver went to *Holey Revenues* by Art Mongan.

For single frame exhibits, *AMG Military Travel Permit Stamps* by Thomas Richards received BALPEX gold and ARA gold for, as did my exhibit *Revenue Imprinted Parlor Car Tickets 1898–1902*. BALPEX vermeil and ARA gold went to *The Workhorse of the U.S. Battleship Revenues* by Frank Sente and to *"I.R." Overprinted 1898 1¢ Franklin Postage Stamps* by Len McMaster. Len's exhibit also received felicitations of the Jury. BALPEX silver-bronze and ARA silver were awarded to *U.S. State Capitols on State Revenue Stamps* and *Coin-Operated Machine Licenses* both by Michael Florer. Both of Mike's exhibits also received State Revenue Society silvers.

All in all, a good showing for revenue exhibits!

Robert Hohertz

Arkansas tops 2009 duck stamp poll



National Duck Stamp Collectors Society President Ira Cotton has announced the results of the annual *Duck Tracks* Duck Stamp Poll.

Each year the society's journal illustrates all the previous year's state duck stamps and asks its knowledgeable members to vote for the best and worst designs and for

their favorite duck stamp. The annual poll has been a *Duck Tracks* feature since 1995.

In the 2009 Duck Stamp Poll, the Arkansas stamp was the clear winner, capturing both the Best Design and Favorite Stamp categories. The \$7 resident and \$20 nonresident stamp, designed by Joe Hautman, shows a pair of hooded mergansers.

The 2009 contest had thirty-seven eligible entries,

although North Dakota had a text stamp, Hawaii (quail) and Wyoming (owl) illustrated non-duck species and Massachusetts, as always, featured a duck decoy.

In the Best Design category, Arkansas edged out Illinois (common goldeneyes by Abraham Hunter) with Pennsylvania (hooded mergansers by Gerald Putt) a distant third.

In the Favorite Stamp category, Arkansas again won by a slim margin, this time beating out Louisiana (Chesapeake Bay retriever and mallards by Anthony Padgett) and North Carolina (wigeon trio by Gerald Putt).

The North Dakota text stamp was the clear choice in the Worst Design category followed by Kentucky and Oregon.

The quarterly *Duck Tracks* journal is available with NDSCS membership, which is only \$20 per year. For more information contact: NDSCS Secretary Tony Monico, POB 43, Harleysville, PA 19438.

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.

HAMMOND, RONALD S 7066. United States, Worldwide.

KECMER, STANLEY E 7065. United States.

SMYRLAKIS, GEORGE GRANT 7064. Proposed by: Martin Richardson. US-Literature, US-Scott Listed.

Applied for re-instatement

DOLORES K LINGLE 604. 26481 Maple Ave, Loma Linda CA 92354-6709.

Contributing Members for 2010

BANCHIK, MARK 4810
BARBER, WILLIAM A 1140
BIRD, MICHAEL M 1288
BLECKWENN, BRIAN M 1251
BULKLEY, JONATHAN 0756
CAREY, JOHN N 7063
CARRASQUILLO, PROF JOSE E 4893
CARRICK, WILLIAM E 3712
CLARK, TOMMY D 4521
CLAVELL, LOUIS F JR 2423
COLLINS, KEN 5593
CORETS, MYRON L 2536
CURTIS, DANIEL B 5287
FARLEY, JOHN 5757
FERRY, ANDREW P 3678
FLYNN, GREGORY 3698
FRIEDBERG, RICHARD 2501
GRAFF, MARTY 5698
GRAY, KENT 4746
HOFFMANN, WALTER H 2011
JACKSON, ERIC 1563
JOHNSON, DOUGLAS H 3595
KALKSTEIN, JOSHUA A 6881
KERSTETTER, RAY M 6972
KOSTINAS, JOHN E 5549
KREMPER, WILLIAM G 2647
LESHER, RONALD E 1173
LESLIE, SCOTT W 4548
LUKAS, RODNEY 0486

MARTIS, AVV LUCIANO 1940
MASON, WILTON E III 4028
MCCRIVEN, JAMES 5445
MERRITT, HUGH 6873
MONGAN, ARTHUR J 0859
MORRISSEY, MICHAEL J 1123
NUSSMANN, DAVID G 1066
PEDERSEN, HARRY H 3573
PERRY, GEORGE B 6819
PUTMAN, WAYNE J 6940
STEGALL, RONALD K 5607
STRAUSS, W L 5776
SUNDMAN, DONALD 6883
SWARTZ, MICHAEL E 6859
VERSPRILLE, HAROLD JR 5617
WENZELMAN, DAVID B 4184
WOODWORTH, COL DONALD A JR 4926

Deceased

5775 GILBREATH, JIMMY D
0492 KOEPPPEL, ADOLPH
5788 MCHUGH, A DAVID
2375 NELLES, HOWARD
6808 PORTER, PHILIP T
5184 SELLERS, F BURTON
4329 WELCH, BILL

Resignations

7010 CASLALANE, MARION JEFFREY
5620 LYON, STEPHEN R
3349 NATIONAL PHILATELIC SOCIETY (returned to sender)

Address changes

BIMBLER, FREDERICK M 4944. 8100 SW 162 St, Palmetto Bay FL 33157.
GRIFFENHAGEN, GEORGE B 1210. 12226 Cathedral Dr, Woodbridge VA 22192-2232.
MALLORY, GLENN F 6877. 739 Golfmore Dr, Grand Junction CO 81506.
NICHOLSON, MARTIN 5583. 4 Grove Meadow, Cleobury, Mortimer, Kidderminster DY14 8AG, United Kingdom.
SMITH, FOREST L 5325. 1435 Covered Bridge Dr, DeLand FL 32724.
TITLEY, ANDREW 7038. 3611 Cole Ave, Apt 169, Dallas TX 75204.

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 <revenue@
omnitelcom.
com>.

Wanted: Prostitute Revenue Stamps (Sanitarios) from Rosario Argentina, and collateral material, especially stamps issued before 1900 or after 1912. Ben Termini, 8520 Meadowbrook Drive, Ft. Worth, TX 76120; TERMINI@CHARTER.NET. *1991*

WANTED: Liechtenstein revenues. I will buy or trade. Have duplicates to sell/trade. Donn Lueck, P. O. Box 11582, Phoenix, AZ 85061 or e-mail DONN3@EARTHLINK.NET. *1992*

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. *1993*

A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA

members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1994*

ATALAYA Cinderella Magazine with articles and ads—all in English. Now in its 36th year of continuous publication. Latest issue airmailed for \$3 (dollar bills, please). Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden. *1995*

Trade your most excessives away. Start making a birthday-gift or some complimentary packages "100 Diff. Worldwide" for newcomers. To start with, please send 10 x 20 different up to 2 x 100 different any kind of revenues from any country (including USA) and get my exchange by registered-mail Indonesian revenues of similar condition (same quality and quantity). Mail to Ari Sutantio, 4187 Greensbury Dr, New Albany, OH 43054-9107. Requested by A. Soesantio, ARA 4219. *1996*

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Full Name	Complete Mailing Address
American Revenue Association	Georgette Cornie, Sec 12803 Windbrook Dr Clinton, MD 20735

11. Known Bondholders, Mortgagees, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages, or Other Securities. If none, check box <input checked="" type="checkbox"/> None	
Full Name	Complete Mailing Address

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☐ Has Not Changed During Preceding 12 Months
☐ Has Changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)

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May-June 2010

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b. Paid Circulation (By Mail and Outside the Mail)		
(1) Mailed Outside-County Paid Subscriptions Stated on PS Form 3541 (include paid distribution above nominal rate, advertiser's proof copies, and exchange copies)	883	882
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f. Total Distribution (Sum of 15c and 15e)	953	950
g. Copies not Distributed (See instructions to Publishers #4 (page #3))	347	350
h. Total (Sum of 15f and g)	1300	1300
i. Percent Paid (15c divided by 15f times 100)	100	100

16. Publication of Statement of Ownership
☒ If the publication is a general publication, publication of this statement is required. Will be printed in **July-Aug 2010** issue of this publication. ☐ Publication not required.

17. Signature and Title of Editor, Publisher, Business Manager, or Owner
Kenneth Termini, Editor Date **Oct 1, 2010**

I certify that all information furnished on this form is true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material or information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including civil penalties).

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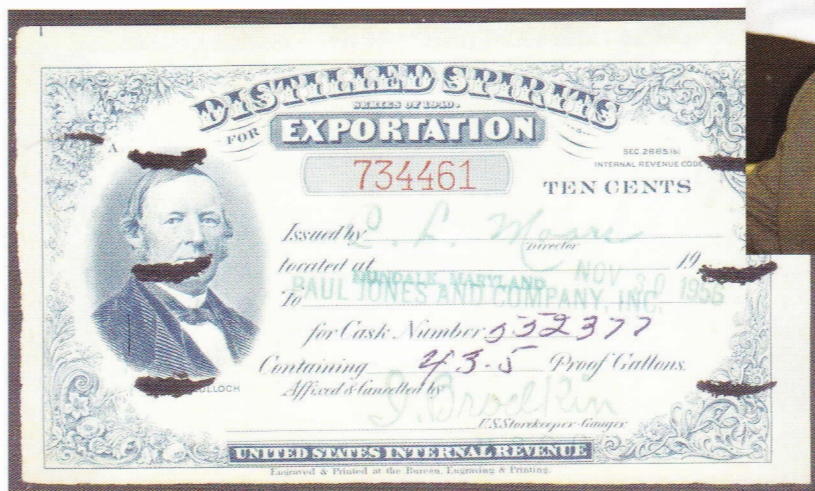
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