

The American Revenuer

IN THIS ISSUE:

USPC's cancels applied to 2¢ stamps	112
Prices realized for ARA Auction 82	117
The taxation of Filled Cheese, 1896–1974	118
New Mexico beer notes 1933–1938	123
ARA convention dinner at St. Louis	125
Graphic Company: Constant plate flaws	126

The United States Playing Card
Company applied printed cancels to their stamps.
More, inside, page 112.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

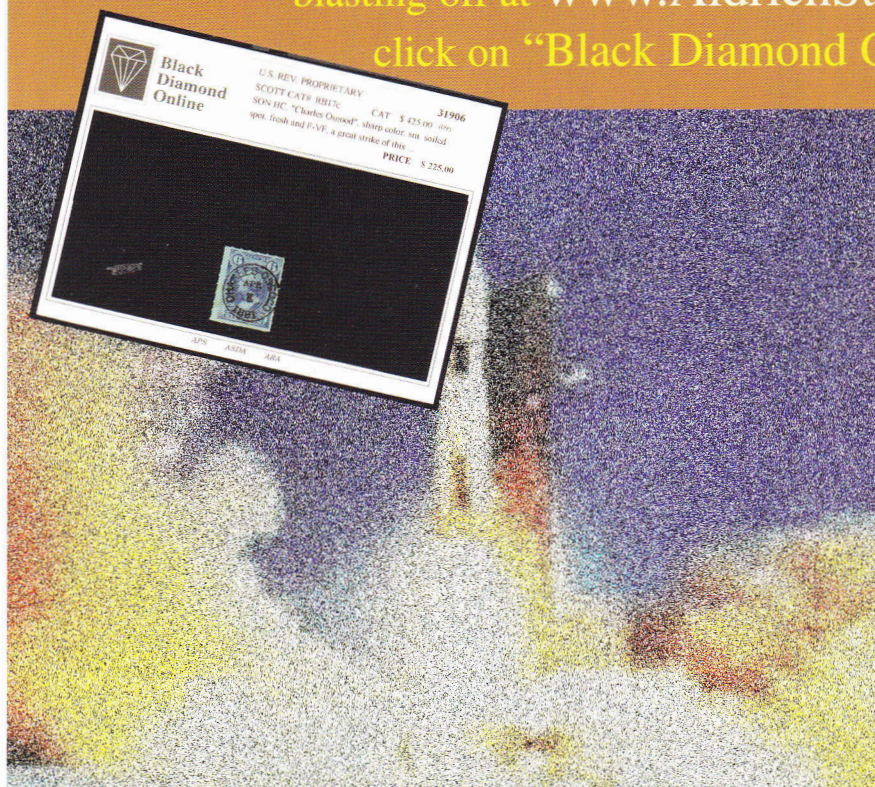
NOVEMBER-DECEMBER 2010

Volume 63, Number 6
Whole Number 580

8,000 U.S. Revenues

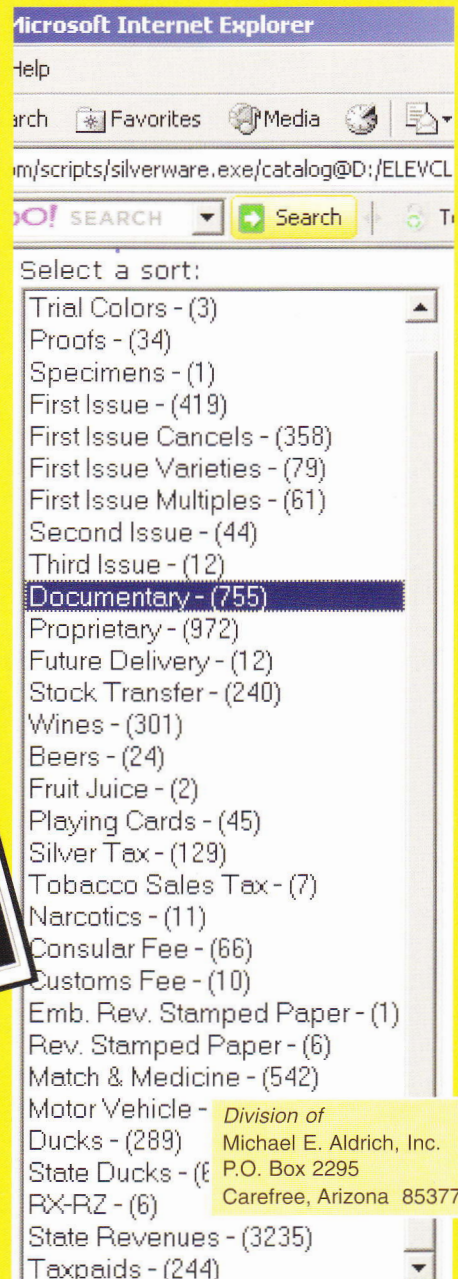
blasting off at www.AldrichStamps.com

click on "Black Diamond Online"



Prices range from
\$3 to \$1500

See our current list of
inventory below ▼



Been to our EBAY store or our StampWants store?

Find the same great stamps plus much more at our new

► **Black Diamond Online Retail Store**

located at www.AldrichStamps.com

Not on the internet call us **Toll free: 888-278-6313**

with a wantlist and we will look for you.

**The user friendly
"102 card website"**

**BLACK♦DIAMOND
ONLINE**



► DISCOUNT SCHEDULE

We have it at Black Diamond Online.

The more you buy...the bigger the discount! Here is how it works:

Purchase between \$150 - \$249 & receive 5% off

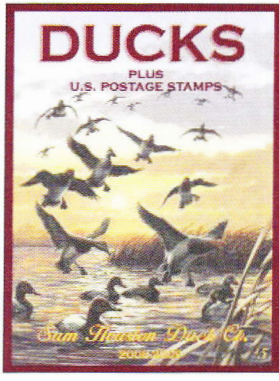
Purchase between \$250 - \$999 & receive 10% off

Purchase between \$1000 - \$4999 & receive 15% off

Purchase between \$5000 - \$9999 & receive 20% off + free shipping

Purchase \$10,000+ & receive 25% off + free shipping

Discount will automatically get applied at checkout.



NEW!

80 page color catalog now available!

\$5 refundable with purchase.

Free download at
www.shduck.com
1-800-231-5926

Sam Houston Duck Co.
P.O. Box 820087, Houston, TX 77282
281-493-6386

Bob Dumaine ARA, APS Life, ASDA

David Semsrott Stamps

Shop My Real Stamp Store Now Open
in St. Louis, MO & My Famous Internet Store
U.S. & Foreign Revenues & A General Line Of Stamps
& Covers, Postal History, Conderellas, Labels
& So Much More!

DavidSemsrott Stamps

11235 Manchester Rd.; Kirkwood, MO 63122 (St. Louis Co.)
Lower Level Rear; 1.8 miles East of I-270; 0.7 miles West of
Lindburgh Blvd. (Kirkwood Rd); ¼ block West of Geyer Road
E-mail: fixodine@sbcglobal.net
Internet Store: www.DavidSemsrott.com

New - 2009

Canadian Revenue Stamp catalog
lists & prices all known
Canada & Provinces
Revenue stamps
Telephone & Telegraph franks
Duck, Wildlife & Fishing stamps
Airport improvement Fee tickets
Perfins on Canadian revenue stamps
Excise tax Meters, UIC meters
Alberta Hunting stamps
now 180 pages, 960 color photos
new ! - shows premium for *NH
as well as relative scarcity of documents.



order directly from the author - revenue specialist since 1970
postpaid & insured by Air Mail to:
USA - US\$25 or C\$30
rest of World - C\$36 or US\$31
Canada - (Ontario & Maritimes) - C\$27.80
rest of Canada - C\$25.83

E. S. J. van Dam Ltd
P.O. Box 300-A, Bridgenorth, ON, Canada K0L 1H0
phone (705) 292 - 7013, toll free 1 - (866) - EVANDAM

for world's largest stock of all of the above and more
visit
www.canadarevenuestamps.com

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS OR REVENUES?

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 331
March 2-3, 2011
Knights of Columbus Hall
Ridgefield Park, New Jersey
Auction No. 332
June 8-9, 2011
KC Hall, Ridgefield Park, NJ
Consignments now being accepted

We regularly offer Stamps, Revenues & Postal History in our
renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions

1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America

\$10.00
\$7.50
\$2.00
\$1.50

Overseas

\$18.00
\$15.00
\$3.50
\$3.00

Send a stamped self-addressed envelope for our complimentary brochure
"How to Auction Your Stamps and Covers."

Jacques C. Schiff, Jr., Inc.

195 Main Street
Ridgefield Park, New Jersey 07660
201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



QUALIFIED AUCTIONEER

A call for help in updating Richard Fullerton's 1952 catalog

by John Langlois, ARA

In the early 1950s, Richard Fullerton,* with the help of other ARA members including Morton Dean Joyce, Clarence Chappell and Henry Tolman, authored a short catalog or list of printed cancels on the documentary stamps of 1898. The list was limited to railroads, street railroads, and express companies.

Nearly 110 years after the use of these stamps, and sixty years after the publication of Mr. Fullerton's original list, there are reasons to update and produce a new list of 1898 documentary printed cancels: one railroad using printed cancels was not included by Mr. Fullerton

in writing by email or regular mail, and we can discuss whether your material would add value to a new list. Feel free to send high resolution scans of your relevant stamps and cancels to 1898REVENUES@GMAIL.COM.

Any assistance, no matter how small, will be acknowledged in the new list. Publishing and distribution will initially be done electronically, so that you may download the new publication for free. Eventually a print-on-demand version might be made available.

For those unfamiliar with Fullerton's list, it lists battleship documentary printed cancels like those of the Burlington and Missouri River Railroad in Nebraska, the St. Louis & Southwestern Railway Company of Texas, and National Express shown in Figures 1, 2 and 3 but does not list cancels like those of Provident Savings Life and Elgin National Watch Company, though they are of interest to this project as seen in Figures 4, 5 and 6.

New types, printing varieties, and new firms not listed by Mr. Fullerton are desired. And rare types are varieties, listed by Mr. Fullerton, are also sought. Thanks in advance for any and all help you can provide.

I am a resident of Nairobi, Kenya, in East Africa, and I receive my mail through the DPO. The address below is reliable, but can be a bit slow. I recommend electronic forms of communication when possible. John Langlois, 8900 Nairobi Place, Dulles, VA 20189. 1898REVENUES@GMAIL.COM OR [HTTP://1898REVENUES.BLOGSPOT.COM/](http://1898REVENUES.BLOGSPOT.COM/).

*[The editor was asked to supply the membership number of Richard Fullerton. I have looked through membership lists from the late 1940s through the late 1970s and have been unable to find any indication that Richard Fullerton ever was a member of the ARA nor is there any reference to his publication in the 1952 or 1953 issues of *The American Revenuer*. The only reference to him or to the catalog is found in the June 1997 issue of *The American Revenuer/Riley's fiscal philatelic literature handbook*. That citation reads, "Fullerton, Richard. D. *A Catalog of Railroad Company and Express Company Printed Cancellations on the 1898 U. S. Revenues*. R. D. Fullerton, Dayton, OH, 1952. 12 pp. ill., unpriced. Addendum, 1952; reprinted with addendum by Eric Jackson, 1992."]



Figures 1, 2 and 3. Railroad and express cancels as listed by Fullerton.

in the catalog; some varieties and types were omitted from the list; banks and other institutions using printed cancels were not included; and new ways of organizing, indexing, and providing explanations and historical context for these cancels should be enhanced.

The beginning of the compilation of a new catalog has already begun. At the website 1898 Revenues (see the index label "Fullerton List" when you to the website), an effort to review the catalog has been underway. Scans of stamps and their cancels, and valuable advice have been provided by Bob Hohertz, Frank Sente, Ron Leshner, and Richard Friedberg, among others. Your assistance is needed, however.

I am seeking examples of all varieties of printed cancels on the 1898 documentary revenues, including on-document uses, and not just from railroads or express companies. Anything, no matter how obscure that might look like a printed cancel on a dollar value, battleship stamp, or other stamps in the 1898 documentary series are of interest. Please let me know what you have

Figures 4, 5 and 6. These are examples of printed cancellations not listed in the Fullerton catalog.



The American Revenue Association
Meeting the needs of the fiscal philatelist for over 50 years

Board of Directors:

President: Robert Hohertz, PO Box 808, Northfield, MN 55057-0808;
e-mail: <ARA@northfieldmail.com>.

Vice President: Herman Ivester, 5 Leslie Circle, Little Rock, AR 72205-2529.

Past-President: Eric Jackson, Box 728, Leesport, PA 19533-0728.
Phone 610-926-6200; e-mail: <eric@revenueer.com>.

Representatives: Ronald Leshner, Michael Mahler, David D'Alessandris,
Don Woodworth, Paul Nelson, Frank Sente.

Appointive Officers:

Secretary: Georgette P. Cornio, 12803 Windbrook Dr., Clinton MD 20735;
e-mail: <bshober@comcast.net>.

Treasurer: David Wenzelman, 2143 Hagen Lane, Flossmoor, IL 60422-1617; e-mail: <Dbwenzelm@aol.com>.

Attorney: Michael Morrissey, Box 2884, Westerville OH 43086.

Librarian: Jeff Hofius, Box 102, Fowler, OH 44418.

Auction Manager: Martin Richardson, Box 74, Grosse Ile, MI 48138.
Phone 734-676-2649; Fax 734-676-2959; e-mail: <MartinR362@aol.com>.

Sales Circuit Manager—US: Paul Weidhaas, Box 147, Leonardville
KS 66449; e-mail: <pweidhaas@twinnvalley.net>.

Sales Circuit Manager—Foreign: Ray Major, Box 509, Fayetteville
NY 13066-0509; e-mail: <mdmajor@yahoo.com>.

Awards Chairman: Paul Nelson, 4700 N Kolb Rd, #11101, The Arboretum,
Tucson, AZ 85750; e-mail: <pnel1@comcast.net>.

Representatives in other countries:

Belgium: Emile Van den Panhuyzen, Avenue des Lauriers Cerises 14,
1950 Kraainem, Belgium

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan
Rd., Peuitou, Taipei 112, Taiwan, ROC

Costa Rica: Rafael Pinto, San Jose, Costa Rica <rafapinto@hotmail.com>

Germany: Martin Erler, D-82055 Icking, Irschenhauser Str. 5, Germany

India: A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra,
Dist. Thane 401 107, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000,
Mexico

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London
NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

Printed in U.S.A. on recycled paper with Soy based ink.

THE AMERICAN REVENUER (ISSN 0163-1608) is published six times per year (bimonthly) by the The American Revenue Association, 304 First Ave NW, Box 56, Rockford, IA 50468. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. Members send your change of address to Georgette P. Cornio, Secretary, 12803 Windbrook Dr., Clinton MD 20735 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2010 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 12803 Windbrook Dr., Clinton MD 20735.**

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 63, Number 6, Whole Number 580

November-December 2010

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 641-756-3542 (no one else will answer) or 641-756-3680. Email: REVENUER@OMNITELCOM.COM with ARA or Revenuer in the subject line.

Associate Editor: Ronald Leshner, Box 1663, Easton, MD 21601-1663. Phone 410-822-4357. Email: REVENUER@DMV.COM.

In this issue:

A call for help in updating Richard Fulerton's 1952 catalog.....110

John Langlois

The United States Playing Card Company's cancels applied.....112
to 2¢ stamps

Kristin Patterson

Prices realized for ARA Auction 82117

The taxation of Filled Cheese, 1896-1974.....118

Ronald E. Leshner

New Mexico beer notes 1933-1938.....123

M. E. Matesen and Joe Jeter

ARA convention dinner at St. Louis.....125

Graphic Company, New York: Constant plate flaws and other....126
printing observations

Robert Hohertz

New wine stamp handbook to be published132

Worldwide Revenues

Stamps, Documents, Collections
Want Lists Solicited

W. G. KREMPER

Box 693, Bartow, FL 33831

863-533-9422 (evenings) • FAX 863-534-3334

wgkremper@msn.com

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Box 1287

Coupeville, WA 98239-1287

ARA

mcdonald@whidbey.net

APS

The United States Playing Card Company's cancels applied to 2¢ tax stamps

By Kristin Patterson, ARA

Due to the Panic of 1893, the Wilson-Gorman Tariff Act reinstated a tax on playing cards on August 30, 1894. The 2¢ tax rate which applied to every pack of fifty-four playing cards was in effect until 1917 at which time the rate was increased to 7¢. By 1894, the Bureau of Engraving and Printing (BEP) was the only authorized designer and printer of federal playing cards tax stamps.

The first stamps issued by the BEP were 2¢ lake stamps. The stamps with the inscription "On Hand" were sent to all sellers of playing cards where they were applied to playing card decks and canceled by the seller. None of these stamps were sent to playing card manufacturers.

A week later, a new ultramarine 2¢ stamp was created and sent only to playing card companies. This stamp was inscribed "Act of." The act required each card manufacturer to cancel the stamp with its name and date. Thereby assuring that the stamps could not be reused. Since all card manufacturers were in the printing business, canceling stamps would be right up their alley.

The cancel requirement was interpreted differently by all companies. Some produced one cancel per year others created multiple cancels per month. The United States Playing Card Company (USPC) applied a new cancel every month. The stamps discussed in this article and for which the USPC applied their cancels are listed by Scott catalog number in Table I. No records cite USPC cancels on RF2c and RF3b stamps. The years come from the author's collection of USPC canceled stamps.



Figure 1. The 1894 Playing Cards stamp.

The RF2 and RF3 stamps were the most commonly used stamps. Imperforate stamps were given to the USPC, who privately rouletted the stamps. The other separation types were used on stamps given to all playing card manufacturers.

The manufacturing of playing cards was a precise discipline that produced cards that were the exact same size and looked identical from the back so that no one could tell the value of the face cards. It would have been automatic to instill this precision in the application of the cancels. This was definitely not the case as will be shown in this article. All USPC cancels were applied to the sheets of stamps before attaching the stamps to the card boxes making them precancels.

The stamps were applied to the top flap of the playing card box. Upon opening the boxes, the stamps were customarily ripped in half. How did any stamps survive? By the time the tax act had been implemented, the USPC had purchased many of the large playing card companies and was now the largest American playing card manufacturer. The USPC brands were extremely popular with the millions of bridge, canasta, euchre, pinochle, poker and whist players. A few tax stamps were carefully removed by past stamp collectors; also, there are still decks that exist today opened and unopened with the tax stamps still attached to the box.

This article is an attempt to identify and classify the initial precancels used by the USPC. The author was able to pinpoint four unique cancel types by referencing

Table I

List of first stamps canceled by the USPC

Scott #	Ink color	Separation	Years used by USPC	Number of years
RF2	ultramarine	rouletted 5½	Sept. 1894 to 8-24-96	2
RF2a	blue	rouletted 5½	1-9-96 to 9-21-97	1.75
RF2b	ultramarine	imperforate	1-3-96 to 2-1-96	< 1
RF2d*	ultramarine	rouletted 12½	1-3-95	< 1
RF2e*	ultramarine	roul. 12½ / imperf.	9-7-95 to 8-6-96	1
RF3	blue	rouletted 5½	4-1-96 to 7-14-99	3.5
RF3	blue	hyphen-holed 7	9-8-1900 to 4-8-1904	3.5
RF3	blue	rouletted 7	7-8-1904 to 1-2-17	12.5
RF3a	ultramarine	rouletted 5½	8-23-98 to 10-8-1900	2+
RF3a	ultramarine	hyphen-holed 7	10-8-99 to 9-8-1900	1
RF4	blue	perf. 12	6-8-1902 to 9-3-1903	1+

* Scott lists RF2d & RF2e as vertical rouletted 12½ stamps, but all eleven examples in the author's possession are vertical rouletted 12%. These stamps along with RF2b are found on whiter paper making the ultramarine ink appear bluer than RF2.

her collection of over 275 stamps along with incorporated a few other examples from other BEP playing cards stamp collectors. The author has attempted to include the dates that each cancel type variety was used, making this a starting point for other collectors. The author hopes to hear from others who can add to the usage dates.

Precancel types

Four distinct USPC cancel types have been discovered on the stamps listed in Table I. The Type-1 cancel resembles a manuscript cancel that contains only the company's initials and monthly date. The Type-2 through Type-4 cancels are more similar in design to one another, but are easily distinguished from each other.

Table II shows the details of each of the four types of cancels. The major difference is the use of serif versus sans serif fonts. Serif fonts have small finishing strokes at the end of each character, whereas, sans serif fonts do not. Another easy way to distinguish the different types is the size of the "O" in relation to the other letters in "U.S.P.C.CO." Images are shown later in the article.

Cancel varieties

The cancel varieties in Type-2 through Type-4 cancel differ by the distance from the top of the first "C" in "CANCELED" to the bottom of the "U" in "U.S.P.C.Co." Measurements were made to the closest ¼ mm. This was no small task but deemed necessary to better categorize the stamps. Care was taken while looking through an 8x loupe to view from atop the cancel edges and measurements were made with a Linn's clear plastic multi-gauge. More will be discussed with each of the cancel types.

Cancel dates

In the nineteenth century, the USPC chose to use the American standard of month, date, followed by the year in an m-d-yy format. Starting in 1900, they used an m-d-yyyy format. Because of limited space on a small (18 mm by 22 mm) stamp, the USPC decided to use two-digit years with the two-digit months beginning in 1906, while continuing to use four-digit years for the first nine months of the year. From 1908 onward, the USPC only used two-digit year formats.

As stated earlier, the USPC chose to cancel the tax stamps on a monthly basis. Many cancels can be found dated on the first of the month, but this is not always the case. Dates ranging from the second to the twenty-fifth can be found on the earlier cancels. It appears that once the supply of stamps had dwindled, new stamps were issued regardless of the date or for that matter the day

Table II

USPC Cancel Types					
Type	CANCELED	Date	U.S.P.C.CO.	Letter "O"	Stamps Used On
1	none	Sept. to Dec. 1894	script	50%	RF2
2	serif	2- and 4-digit year	serif	75%	RF2, 3, 3a
3	sans serif	2- and 4-digit year	serif	100%	RF2, 2a, 2b, 2d, 2e, 3, 3a, 4
4	sans serif	4-digit year	sans serif	50%	RF3

of the week. Cancel dates have been found on all seven days of the week.

Type-1 precancels

The first playing cards tax stamps (RF2) supplied to card manufacturers were 2¢ ultramarine stamps (Figure 1) on rouletted 5½, unwatermarked paper. To fill the cancel requirement, the USPC choose to cancel the stamps with a diagonal printed script precancel (Figures 2 and 3.) The U.S.P.C.Co. cancels read from lower left to upper right but were also applied inverted.



Figure 2. An 1894 stamp with a Type-1 cancel.

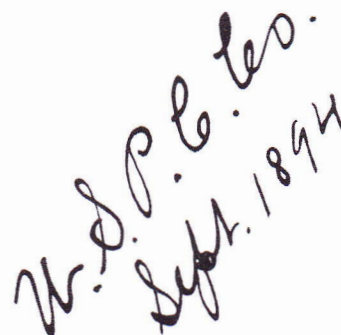


Figure 3. The Type-1 Sept. cancel.

The Type-1 precancels are the most unique cancel type. They were used only for the last four months of 1894; Sept., Oct., Nov. and Dec. The cancels can be found in both black and red ink.

Figure 4 shows a block of four RF2a stamps each canceled with an inverted Type-1 cancel. The cancel on RF2a appears to be outside the normal dates for use of this stamp.

Type-2 precancels

Beginning in 1895, Type-2 precancels were applied to the above ultramarine tax stamps. The precancels have the addition of the word "CANCELED" and serif fonts. The cancel orientation was also changed and was applied running up and down vertically. The author has



Figure 4. A red Type-1 inverted cancel on a block of four 1894 stamps.

discovered seven Type-2 cancel varieties differing by the distance from the top of the first "C" in "CANCELED" to the bottom of the "U" in "U.S.P.C.Co."

Shown in Figure 5 are illustrations of the seven Type-2 cancel varieties. Table III lists the sizes and dates of the Type-2 varieties. The difference in alignment of the lines of text was not investigated. The Type-2 cancels were used only on

CANCELED
1-18-'95
U.S.P.C.Co.

Type-2

CANCELED
2-1-'95
U.S.P.C.Co.

Type-2a

CANCELED
9-1-'95
U.S.P.C.Co.

Type-2b

CANCELED
8-24-'96
U.S.P.C.Co.

Type-2c

CANCELED
4-1-'98
U.S.P.C.Co.

Type-2d

CANCELED
U.S.P.C.Co.

Type-2e

CANCELED
7-12-1900
U.S.P.C.Co.

Type-2f

Figure 5. Illustrations of Type-2 cancel varieties.

Table III

USPC Type-2 cancel varieties

Cancel	Size (mm)	On RF2	On RF3	On RF3a
2	15.75	1-18-'95 to 9-1-'95		
2a	15.5	2-1-'95		
2b	15	9-1-'95		
2c	14.75	8-24-'96	7-14-99	
2d	14.5		4-1-'98	1-15-1900
2e	14.25	blank (no date)		
2f	16.5			7-12-1900

rouletted 5½ RF2, RF3 and RF3a stamps. The last date for a Type-2 cancel is July 12, 1900.

Type-3 precancels

All twelve of the Type-3 cancel varieties have serif fonts and an "O" which is the same size as the other letters in "U.S.P.C.CO." The reason for assigning this precancel as Type-3 instead of Type-2 is that the Type-3 cancels are found with dates from 1894 to 1910. At which time, Type-4 cancel usage commenced. Shown in Figure 6 are the first three Type-3 cancel varieties used on RF2 category stamps followed by a detailed list in Table IV. All nineteenth century cancels are found with two-digit years.

CANCELED
1-3-95
U.S.P.C.CO.

Type-3

CANCELED
9-7-95
U.S.P.C.CO.

Type-3a

CANCELED
11-6-95
U.S.P.C.CO.

Type-3b

Figure 6. Type-3 cancel illustrations on RF2 category stamps.

Based on the author's collection, the USPC began using blue stamps in 1896. The Scott catalogue identifies the rouletted 5½, watermarked blue stamps as RF2a.

As a security measure, in 1896 the BEP began using double lined USIR watermarked paper for all playing cards tax stamps. At this time, the RF2a blue stamps were in use so it can be anticipated that the same colored RF3 stamps would be issued in 1896. By 1899, the ultramarine (RF3a) stamps reappeared making it apparent that the BEP was having difficulties producing a consistent blue ink. The last cancel found on an ultramarine stamp in the author's collection is September 8, 1900.

The RF3 and RF3a stamps issued by the BEP measured roulette 5½ and hyphen-hole 7. Shown in Figure 7 are illustrations of the first four Type-3 cancel varieties used on these stamps following by a detailed list of dates used in Table V. From 1900 to 1904, all cancels have four-digit years.

It appears from analyzing the data in the tables, that the USPC stopped using rouletted 5½ stamps on July 8, 1900. They continued to use hyphen-hole 7 stamps

Table IV

USPC Type-3 cancel varieties on RF2 stamps

Cancel	Size (mm)	RF2	RF2a	RF2b	RF2d*	RF2e*
3	15	12-3-94 to 5-1-95		1-9-'96 to 4-11-96	1-3-95	
3a	15.25	9-18-94 to 8-6-95		9-21-97		9-7-95 to 3-16-96
3b	15.5			2-1-96		10-1-95 to 8-6-96

* Scott lists RF2d & RF2e as vertical rouletted 12½ stamps, but all eleven examples in the author's possession are vertical rouletted 12¾.

Table V

USPC Type-3 cancel varieties 3 to 3c on RF3 and RF3a stamps

Cancel	Size (mm)	RF3 rouletted 5½	RF3 hyphen-hole 7	RF3a rouletted 5½	RF3a hyphen-hole 7
3	15		9-8-1900 to 9-3-1903	5-1-99 to 5-13-99	9-8-1900
3a	15.25	1-21-97 to 8-23-98	9-8-1900 to 9-8-1903	5-13-99	10-8-99 to 7-8-1900
3b	15.5	4-1-96 to 4-23-98	9-8-1900 to 9-8-1903	2-23-99 to 7-8-1900	10-8-99 to 7-8-1900
3c	15.75		9-8-1901 to 4-8-1904		

until April 8, 1904. In July 1904, the USPC began using rouletted 7 stamps.

The last eight Type-3 cancel varieties (Figure 8) appear only on rouletted 7, RF3 stamps. In 1905, the USPC decided to use two-digit years with the two-digit months, while continuing to use four-digit years for the first nine months of the year. From 1908 onward, the USPC only used two-digit years. When listing (Table VI) the cancel varieties from smallest to largest, it be-

Table VI

USPC Type-3 cancel varieties 3c to 3j on RF3 stamps

Cancel	Size (mm)	RF3 rouletted 7
3c	15.75	7-8-1904 to 10-11-06
3d	16	5-3-1905 to 10-1-09
3e	16.25	3-1-1906 to 4-2-06
3f	16.5	11-10-05 to 12-1-09
3g	16.75	3-1-1907 to 9-1-1907
3h	17	2-5-1906 to 7-1-10
3i	17.25	4-1-09 to 8-2-09
3j	17.5	3-2-08 to 11-1-10

Table VII

USPC Type-3 cancel varieties on RF4

Cancel	Size (mm)	RF4
3	15	9-3-1903
3a	15.25	6-8-1902
3b	15.5	8-3-1903
3c	15.75	6-8-1902

comes apparent that the dates chronologically go from July 1904 to November 1910.

In his weekly column published in the January 11, 1947, *Stamps*, George B. Sloane hypothesizes that the RF4 stamps were not perforated by the BEP but rather were supplied to a few playing card companies who then perforated them. This idea is similar to what was done with the imperforate RF2 stamps. The author has doubts about this as all examples in her collection which

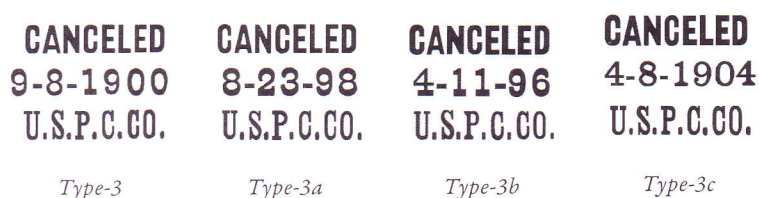


Figure 7. Type-3 cancel illustrations on RF3 and RF3a stamps.

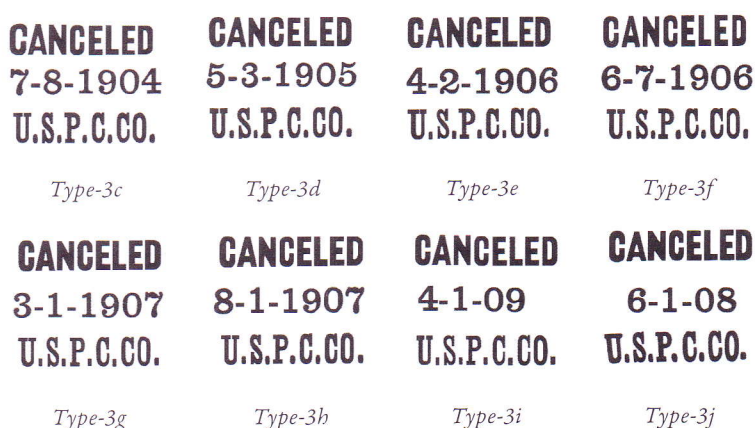


Figure 8. Last Type-3 cancel illustrations on RF3 stamps.

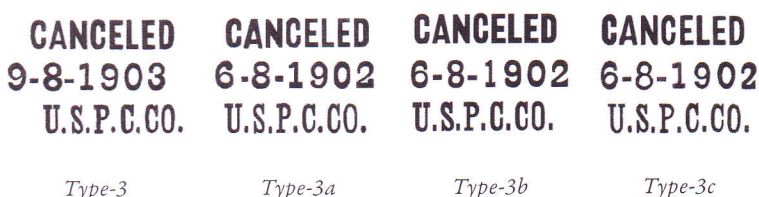


Figure 9. Type-3 cancel illustrations on RF4 stamps.

were canceled by five different companies appear to have come from the same perforator.

The RF4 perforated 12 stamps were used for only a short period by the USPC. Four Type-3 cancel varieties were applied to the blue, double line USIR watermarked RF4 stamps. A list of dates is given in Table VII and illustrations of the cancels are shown in Figure 9.

Type-4 precancels

Starting in 1911, the USPC employed a new cancel. The Type-4 cancels use a sans serif for the alphabetical

Table VIII

Type-4 cancels used by USPC

Cancel	Size (mm)	Dates used on RF3
4	16.5	3-1-11 to 6-1-13
4a	16	1-2-12 to 3-1-16
4b	15.75	11-1-11 to 3-1-16
4c	15.5	1-2-12 to 1-2-17

text. By this time only one stamp was issued to all playing card manufacturers and that was the rouletted 7, double line USIR watermarked RF3 stamps.

The four Type-4 cancel varieties used only two-digit years. Shown in Table VIII is a list of the Type-4 cancel varieties along with illustrations (Figure 10) of the cancels.

Finally, a system for canceling the stamps had been implemented. Each stamp was canceled on the 1st of the month with a few exceptions. One annual exception was New Years. Then the stamp was canceled on January second, but still during a few years, January first cancels show up.

Cancel printing errors

It is clear with seven Type-2, twelve Type-3 and four Type-4 cancel varieties that uniform cancels were not a priority for the USPC. Also, truncated (Figure 11), double (Figure 12), and split cancels (Figure 13) show the oversight in quality control.

CANCELED
9-21-97
U.S.P.C.CO.

Figure 11. A 9-21-97 truncated cancel.

CANCELED
6-18-1902
U.S.P.C.CO.
CANCELED
6-1902

Figure 12. A 6-8-1902 double cancel.

CANCELED
905 1-3-1
C.CO. U.S.P.

Figure 13. A 1-3-1905 split cancel.

High demand for playing cards accompanied by a rush to replenish the supply of precanceled stamps may have generated the above problems. Most certainly an offset cancel could have been a viable outcome of rushed work. Once the cancel ink is applied to a stamp, it needs time to dry. If another sheet of stamps is placed on top of the wet ink, an offset cancel is applied to the back of the new stamp. The front and back of a setoff cancel is shown in Figure 14.

Number of varieties

Now is a good time to hypothesize as to why so many cancel varieties exist. First, the USPC headquarters and factory was located in Cincinnati, Ohio. But by 1894

CANCELED
3-1-11
U.S.P.C.CO.

Type-4

CANCELED
6-2-13
U.S.P.C.CO.

Type-4a

CANCELED
1-2-14
U.S.P.C.CO.

Type-4b

CANCELED
3-1-16
U.S.P.C.CO.

Type-4c

Figure 10. Type-4 cancel illustrations on RF3 stamps.



Figure 14. A 1-1-13 setoff cancel.

when the tax on playing card was reinstated, the USPC had purchased the National Playing Card Company in Indianapolis, Indiana, New York Consolidated Card Company in New York City and Standard Playing Card Company in Chicago, Illinois. These companies merged with the USPC but their factories remained open to produce playing cards under the name of the previous owner along with new brands of USPC cards. The different cancels might have been created for use at each of the four distinct playing card factories.

According to the 1904 *Ohio Annual Report of Inspection*, the USPC employed over 750 men and 435 women along with 47 boys and 328 girls. They worked in one of six areas: playing cards, poker chips, lithographs, machine shop, greenhouse or storage. To support the employment of over 1,500 workers in their Cincinnati plant, easily 50,000 decks could have been produced per day, therefore requiring 50,000 tax stamps.

With heavy use of the cancel plates, it is likely that the plates wore out quickly and new plates were constantly being produced. The new plates clearly were not identical to the previous plates. It is possible that the old plates continued to be used in some factories for a year or two while the newer plates were used in other plants. That would explain the truncated plates and the overlap in dates of the cancel varieties.

Conclusion

The USPC precancel story does not end here. The company continued to precancel the BEP issued stamps until 1929. At which time, the BEP began issuing precanceled stamps for the USPC and other large playing card manufacturers.

The author may be contacted at KRISTIN_EMAIL@YAHOO.COM.

Prices realized for ARA Auction 82

Closing date December 1, 2010

American Revenue Association, P.O. Box 74, Grosse Ile, MI 48138

Buyer's fees not included. Total sales: \$5,814.00

Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized
1.....U	49.....U	97.....34.00	145.....U	193.....15.00	241.....12.00	289.....U	337.....U	385.....U
2.....U	50.....U	98.....15.00	146.....U	194.....15.00	242.....U	290.....28.00	338.....U	386.....3.00
3.....U	51.....65.00	99.....5.00	147.....U	195.....U	243.....8.00	291.....32.00	339.....45.00	387.....10.00
4.....U	52.....50.00	100.....12.00	148.....U	196.....U	244.....8.00	292.....20.00	340.....U	388.....U
5.....U	53.....U	101.....11.00	149.....U	197.....U	245.....U	293.....U	341.....U	389.....25.00
6.....U	54.....14.00	102.....11.00	150.....U	198.....5.00	246.....U	294.....U	342.....5.00	390.....6.00
7.....4.00	55.....13.00	103.....11.00	151.....U	199.....U	247.....U	295.....U	343.....5.00	391.....6.00
8.....U	56.....110.00	104.....64.00	152.....U	200.....U	248.....15.00	296.....60.00	344.....5.00	392.....17.00
9.....U	57.....18.00	105.....8.00	153.....5.00	201.....6.00	249.....U	297.....5.00	345.....5.00	393.....5.00
10.....4.00	58.....45.00	106.....12.00	154.....7.00	202.....20.00	250.....U	298.....5.00	346.....U	394.....20.00
11.....U	59.....32.00	107.....30.00	155.....U	203.....U	251.....U	299.....30.00	347.....5.00	395.....9.00
12.....20.00	60.....100.00	108.....4.00	156.....30.00	204.....15.00	252.....10.00	300.....20.00	348.....22.00	396.....22.00
13.....20.00	61.....75.00	109.....11.00	157.....16.00	205.....11.00	253.....16.00	301.....20.00	349.....25.00	397.....25.00
14.....U	62.....U	110.....5.00	158.....U	206.....12.00	254.....11.00	302.....28.00	350.....10.00	398.....1.00
15.....U	63.....20.00	111.....7.00	159.....U	207.....U	255.....U	303.....6.00	351.....12.00	399.....3.00
16.....U	64.....15.00	112.....15.00	160.....U	208.....U	256.....20.00	304.....62.00	352.....9.00	400.....57.00
17.....U	65.....21.00	113.....15.00	161.....U	209.....25.00	257.....22.00	305.....14.00	353.....9.00	401.....U
18.....30.00	66.....U	114.....75.00	162.....U	210.....5.00	258.....U	306.....31.00	354.....7.00	402.....75.00
19.....U	67.....U	115.....27.00	163.....U	211.....U	259.....10.00	307.....31.00	355.....12.00	403.....U
20.....U	68.....15.00	116.....15.00	164.....U	212.....12.00	260.....U	308.....22.00	356.....16.00	404.....U
21.....U	69.....6.00	117.....10.00	165.....U	213.....25.00	261.....7.00	309.....21.00	357.....U	405.....U
22.....8.00	70.....5.00	118.....16.00	166.....U	214.....U	262.....18.00	310.....12.00	358.....7.00	406.....10.00
23.....U	71.....25.00	119.....14.00	167.....U	215.....30.00	263.....U	311.....2.00	359.....U	407.....10.00
24.....6.00	72.....25.00	120.....16.00	168.....U	216.....25.00	264.....U	312.....U	360.....9.00	408.....10.00
25.....U	73.....U	121.....7.00	169.....U	217.....12.00	265.....10.00	313.....U	361.....U	409.....5.00
26.....U	74.....3.00	122.....16.00	170.....9.00	218.....U	266.....6.00	314.....610.00	362.....U	410.....22.00
27.....U	75.....25.00	123.....7.00	171.....U	219.....U	267.....U	315.....135.00	363.....12.00	411.....U
28.....34.00	76.....14.00	124.....7.00	172.....U	220.....15.00	268.....U	316.....180.00	364.....9.00	412.....U
29.....6.00	77.....3.00	125.....7.00	173.....U	221.....18.00	269.....5.00	317.....U	365.....U	413.....10.00
30.....21.00	78.....U	126.....7.00	174.....U	222.....U	270.....U	318.....U	366.....16.00	414.....U
31.....27.00	79.....U	127.....9.00	175.....U	223.....5.00	271.....15.00	319.....U	367.....4.00	415.....200.00
32.....U	80.....U	128.....7.00	176.....U	224.....60.00	272.....U	320.....U	368.....4.00	416.....11.00
33.....U	81.....U	129.....7.00	177.....2.00	225.....10.00	273.....U	321.....20.00	369.....4.00	417.....15.00
34.....8.00	82.....2.00	130.....7.00	178.....17.00	226.....6.00	274.....5.00	322.....3.00	370.....4.00	418.....10.00
35.....8.00	83.....10.00	131.....7.00	179.....25.00	227.....7.00	275.....6.00	323.....U	371.....4.00	419.....15.00
36.....U	84.....2.00	132.....7.00	180.....12.00	228.....U	276.....12.00	324.....36.00	372.....6.00	420.....15.00
37.....6.00	85.....U	133.....90.00	181.....20.00	229.....10.00	277.....U	325.....40.00	373.....8.00	421.....10.00
38.....7.00	86.....U	134.....20.00	182.....U	230.....U	278.....7.00	326.....30.00	374.....6.00	422.....U
39.....20.00	87.....2.00	135.....20.00	183.....U	231.....8.00	279.....10.00	327.....57.00	375.....36.00	423.....10.00
40.....20.00	88.....U	136.....7.00	184.....U	232.....U	280.....4.00	328.....54.00	376.....10.00	424.....U
41.....11.00	89.....U	137.....U	185.....U	233.....16.00	281.....U	329.....U	377.....6.00	425.....U
42.....10.00	90.....10.00	138.....10.00	186.....U	234.....U	282.....20.00	330.....U	378.....5.00	426.....2.00
43.....15.00	91.....20.00	139.....10.00	187.....U	235.....U	283.....7.00	331.....U	379.....U	427.....3.00
44.....15.00	92.....5.00	140.....10.00	188.....U	236.....U	284.....7.00	332.....75.00	380.....4.00	428.....7.00
45.....U	93.....25.00	141.....6.00	189.....U	237.....U	285.....10.00	333.....U	381.....2.00	429.....U
46.....7.00	94.....58.00	142.....6.00	190.....U	238.....10.00	286.....U	334.....54.00	382.....1.00	430.....11.00
47.....U	95.....13.00	143.....22.00	191.....U	239.....U	287.....70.00	335.....62.00	383.....U	End of sale
48.....U	96.....34.00	144.....24.00	192.....6.00	240.....8.00	288.....50.00	336.....36.00	384.....U	

The taxation of Filled Cheese, 1896–1974

by Ronald E. Leshner, ARA

Introduction

Webster's Revised Unabridged Dictionary of 1913 tells us that filled cheese is an inferior kind of cheese made from skim milk with a fatty "filling," such as oleomargarine or lard to replace the fat removed in the cream. Sounds yummy! There was a large movement in the late nineteenth century and early into the twentieth century for the government to regulate manufactured foods to safeguard the public welfare. This led in 1886 to legislative regulation of oleomargarine, a three pronged effort to control the manufacture of this manufactured food product: a tax on oleomargarine; the annual occupational tax on manufacturers, wholesalers, and retail dealers; and labeling requirements for oleomargarine. By the end of the first decade of the twentieth century adulterated butter, renovated butter, mixed flour, and filled cheese also came under similar three-pronged government regulation, including nominal taxes on these products.

The tax stamps for the last of these products, filled cheese, are one of the most elusive of our country's revenue stamps. It seems likely that the elusiveness of these stamps has contributed to the general lack of information of the product that was the object of taxation, the origins of this tax in 1896, and the sudden disappearance of the tax in 1974.

The Filled Cheese Law was approved on June 6, 1896, and became effective ninety days later. Filled cheese was required to be packed by the manufacturers in wooden packages only; the containers could not be

reused for filled cheese. These wooden containers were to be branded in black-faced letters not less than two inches high in a circle in the center of both the top and bottom of the container and four times equi-spaced on the sides. Retail dealers were required to sell only from original stamped containers. Retail and wholesale establishments had to post a sign in a conspicuous place that stated "Filled cheese sold here" in black-faced letters six inches high. Manufacturers were also required to label their product with the number of the manufactory, the district, and the state in which the manufactory was situated. It is clear that the government did not want the public to be misled by anyone who might sell them filled cheese.

A 1973 editorial by Richard N. Podell entitled "Cholesterol and the Law," was published in *Circulation* by the American Heart Association. One of the points made by Podell concerned the legal restrictions on the sale of substitutes for important foods high in saturated fat. Filled cheese is one of those products. Podell wrote:

Yet most supermarket managers I interviewed had never heard of filled cheese. None was stocking it on his shelves. Clearly part of the reason is the federal Filled Cheese Act which sets a small but bothersome annual tax on every grocery or supermarket selling filled cheese. In addition, the law provides that 'every wholesale dealer and every retail dealer in filled cheese shall display in a conspicuous place in his sales room a sign bearing the word "Filled Cheese Sold Here" in black-faced letters not less than six inches in length...

Podell questions whether filled cheese might not be a healthier alternative than cheeses made from animal

Figure 1. Special Tax Stamp, Manufacturer of Filled Cheese, Fiscal Year 1948, North American Creameries, Alexandria, Minnesota.

Table I

Manufacturers of Filled Cheese FY 1945–53

1945	4
1946	3
1947	0
1948	1
1949	1
1950	1
1951	3
1952	2
1953	1

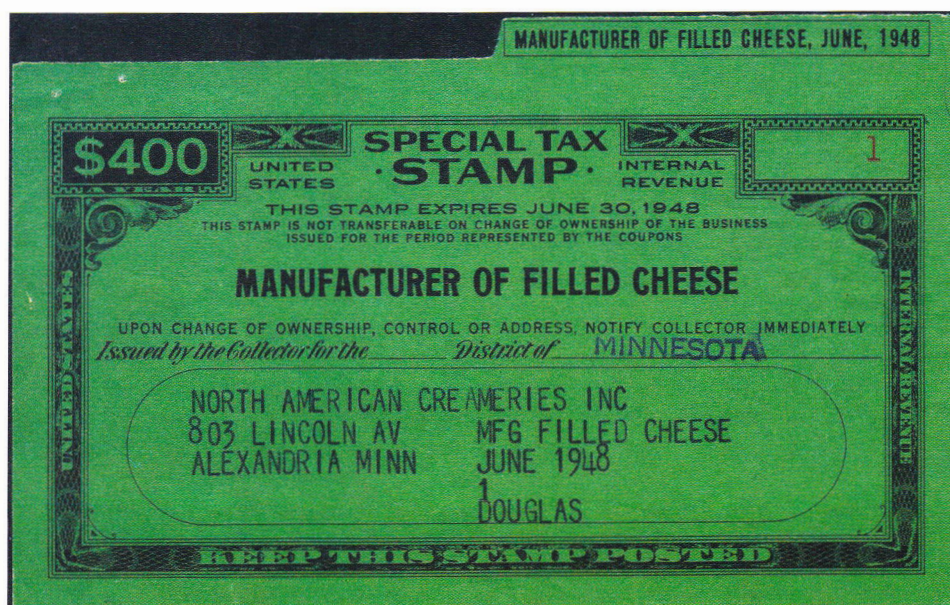


Figure 2. Special Tax Stamp, Manufacturer of Filled Cheese, Fiscal Year 1951, Arden Farms Co., Patterson, California.

milks, a source of cholesterol. Interestingly, the tax on filled cheese was repealed in 1974! How society's view of manufactured foods changed from the late nineteenth century until the 1970s.

The Special Tax Stamps

The 1896 law required each manufacturing factory to pay an annual special tax of \$400; wholesalers had to be pay an annual special tax of \$250; retailer dealers selling filled cheese paid \$12 each year. The law clearly wished to discourage the manufacture and sale of filled cheese. And based on the reported number of special tax stamps issued by Internal Revenue, that effort was largely successful. Hines (1976, Table 68) reported long stretches for which no manufacturer paid the tax. With one exception (a single manufacturer in FY 1925) no manufacturer paid the tax in fiscal years 1910–44, a thirty-five year span (see Table I for listing of stamps sold 1945–53). No special tax stamps for Wholesaler of Filled Cheese were issued in fiscal years 1910 through 1953. The picture for Retailers of Filled Cheese is similar, a single retailer in FY1926 and 1929, two in FY1931 and a single retailer in FY1953.

It seems anomalous that there should be manufacturers for some years, but no retailers. If the reports are correct, it may indicate that the manufacturers sold their product directly to institutions who were using the filled cheese.

The largest public offering of special tax stamps was the auction of the Tolman collection of Special Tax Stamps (Siegel, 2007) and it contained but three special tax stamps for Filled Cheese: two for Manufacturers, 1948 (Figure 1) and 1951 (Figure 2) and one for a Retail Dealer, 1954. From the numbers reported above, the 1948 special tax stamp for Manufacturer was the only one issued and for 1951 it is one of three that were reported as issued.

The taxpaid stamps

Series of 1896

The law also levied a tax of 1¢ per pound evidenced by the placement of a tax paid stamp on the container. When the package was emptied, the stamp was to be destroyed. As we have already seen, these requirements (labeling, annual special taxes and the tax on the

product) together discouraged the production of filled cheese. Although few taxpaid stamps were ever used, the requirement of destruction of the taxpaid stamps used on containers has also contributed to the scarcity of these stamps in private collections.

According to the annual reports of the Bureau of Engraving and Printing no filled cheese taxpaid stamps were printed and delivered to Internal Revenue from 1902 until the second half of 1952, a gap of fifty years. It is apparent that something happened then to cause a small, but there was a relatively regular flow of stamps being printed and delivered by the Bureau of Engraving and Printing after fiscal year 1952. The regulations also must have been changed to permit one pound packages.

In spite of a long history (from fiscal year 1897 through 1960) of the Bureau of Engraving and Printing issuing these stamps in denominations from 10 to 100 pounds at 10 pound intervals. Although taxpaid stamps were printed and delivered by Bureau of Engraving Printing in the first five fiscal years (FY1897–1901), no mention is made of deliveries for 1902 through 1920. After 1920 the annual reports become less detailed, but there is still no mention of a delivery of filled cheese taxpaid stamps after fiscal year 1901 until the Series of 1952 stamps were introduced in the second half of 1952.

The total deliveries for each of

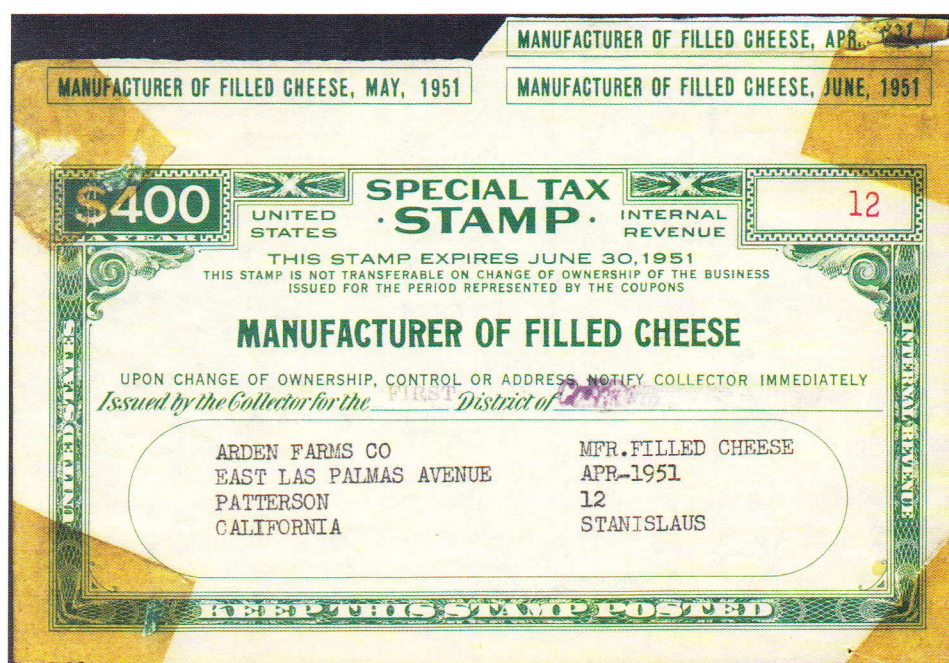


Table II

Deliveries of Filled Cheese stamps FYs 1897–1901

Denomination	Delivered
10 pound	20,000
20 pound	40,000
30 pound	30,000
40 pound	20,000
50 pound	20,000
60 pound	90,000
70 pound	54,000
80 pound	2,000
90 pound	2,000
100 pound	1,000

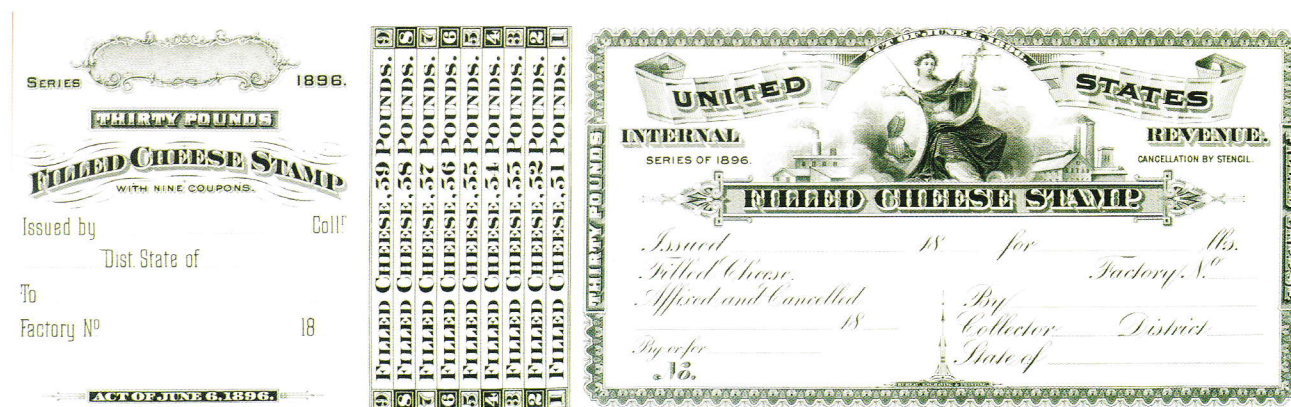


Figure 3. Series of 1896, Filled Cheese Stamp, proof from the National Numismatic Collection.

the denominations (fiscal years 1897–1901) are shown in Table II

No reports of any used examples of these stamps have reached this author. However, in the National Numismatic Collection are the certified plate proofs of all ten of the listed denominations (Figure 3).

Series of 1952

In 1952 offset printed replacements for the intaglio printed Series of 1897 stamps were produced. These

were printed in sheets of 10 and were rouletted 7. Five unused copies each of the 1- and 20-cent stamps came into philatelic hands and these are usually what are seen. These were first reported in Springer's Tenth Edition (1985). Subsequently, 448 unused copies of the 20¢ were sold in the first auction of excess inventory of the National Postal Museum (Bennett, 2005).

Seven used examples (five 1¢, one 20¢ and one 40¢) have been seen by this author. They are of particular interest as they show us where and when filled cheese was being produced. The one cent stamp illustrated in Figure 4 was used at factory number 11, the Pioneer Cheese Co. in Willow Springs, Missouri, located in the south central part of the state in the Ozarks. Figure 5 shows examples of the 1- and 40-cent stamps also used in 1954 (one day apart, July 15 and 16, 1954), but by a different user in south central Missouri, factory number 2, the Gainesville Cheese Co. in Gainesville, Missouri. The three illustrated uses are in different fiscal years, FY1954 and FY1955.

Figures 6 and 7 show used examples of both the 1¢ and 20¢ stamps used in 1962, all three

Figure 4. Series of 1952, 1¢ Filled Cheese Taxpaid Stamp, used by Pioneer Cheese Co. Willow Springs, Missouri.

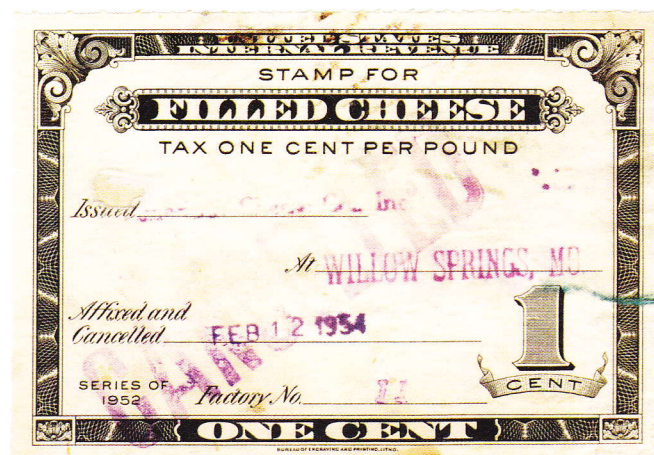
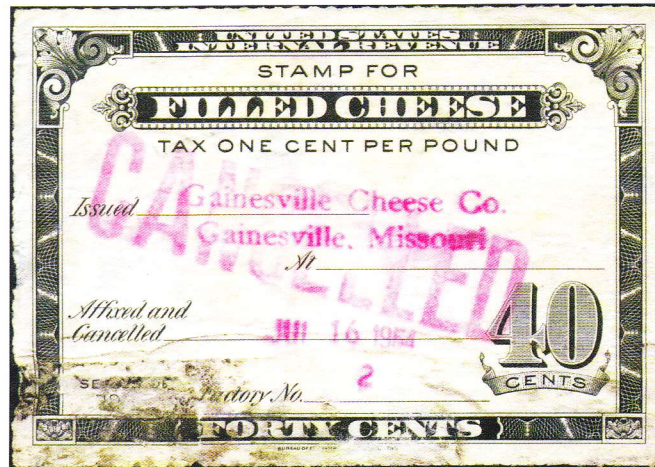
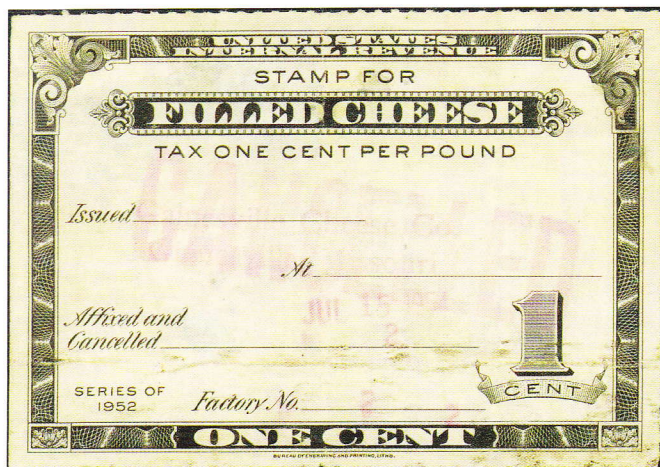


Figure 5. Series of 1952, 1¢ and 40¢ Filled Cheese Taxpaid Stamps, used by Gainesville Cheese Co. Gainesville, Missouri.



by factory one in Ohio (Cleveland District). There is one additional example of the 1¢ reported (not illustrated) used by factory one in Ohio. The range of dates on the three 1¢ stamps that have been reported are from February and March 1962. The 20¢ stamp was used in July 1961. Did the factory change its packaging or marketing scheme? The number of manufacturers of filled cheese during for the 1962 fiscal year are not available to us, but it might be noted that about a decade earlier in fiscal year 1952 there were only two payers of the manufacturers special tax. In 1953 there was only one payer of the special tax for manufacturer of filled cheese. One still wishes for the name of the commercial firm that was operating that factory, but without its identity, further answers about the marketing of filled cheese in 1961-1962 will probably go unanswered.

The addition of a 1-cent denomination in the Series of 1952 suggests that there must have been a change in regulations that permitted filled cheese to be packaged in these one pound packages. What happened to cause the change in these regulations and a renewed interest in manufacturing and marketing filled cheese? For now it remains another of the mysteries of the filled cheese story.

Bureau of Engraving annual reports for the Series of 1952 filled cheese stamps lack the details of how many of each denomination were printed and delivered to Internal Revenue. We can firmly state that deliveries were made from fiscal year 1953 until fiscal year 1965 and that a total of 1,071,140 Series of 1952 stamps were delivered.

Series of 1961

The offset printed Issue of 1961 is known only from the remainders that were delivered to the Smithsonian and subsequently made available to the public through the public auction (Bennett, 2006). Five fixed denominations and a generic denomination are known. No used examples have been reported. The generic non-denominated stamp (Figure 8), 1, 5, 10 and 25 pound stamps are imperforate and were produced in sheets of ten. The 24 pound stamps (Figure 9) are rouletted 7 and were also produced in sheets of ten.

Bureau of Engraving annual reports lack the details of how many of each denomination were printed and delivered to Internal Revenue. We can firmly state that deliveries were made from fiscal year 1962 through fiscal year 1968. The total deliveries were 16,600 stamps with a face value of \$2,577. There were also deliveries totaling 51,310 stamps in fiscal years 1969 and 1973; there is a dash in the face value column of these reports and these very well might be the non-denominated stamps. Fiscal year 1973 is the last year for which an annual report is available. It is possible that stamps were still issued during the 1974 fiscal year.

The author's initial reaction to the non- denomi-

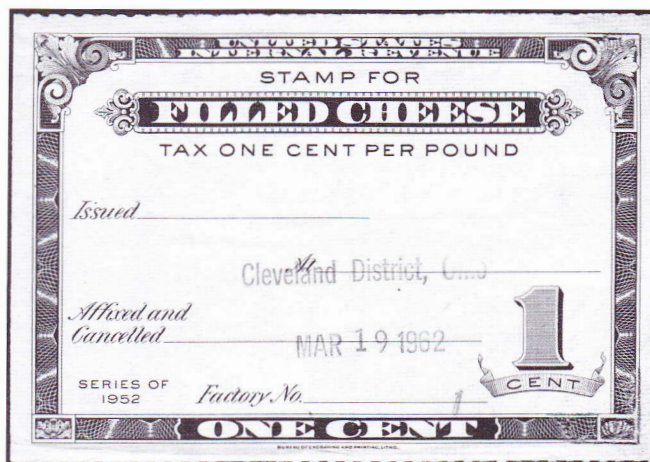


Figure 6. Series of 1952, 1¢ Filled Cheese Taxpaid Stamps used by Factory One, Cleveland, Ohio District.

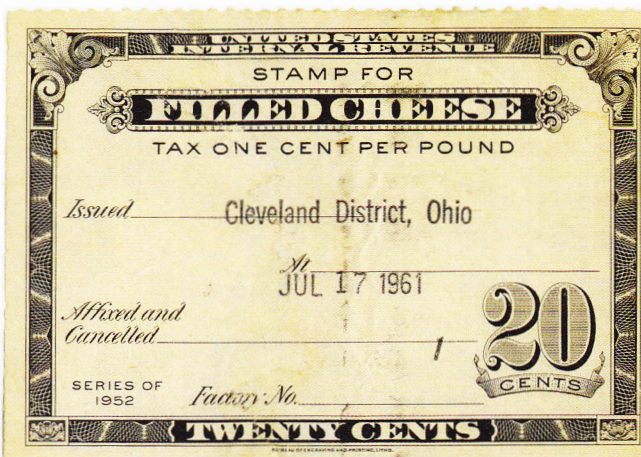
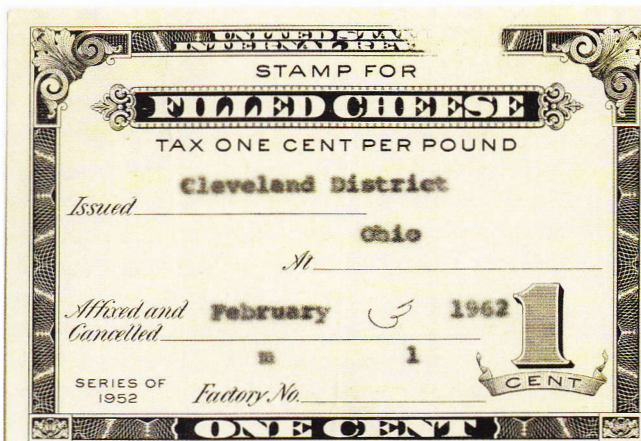


Figure 7. Series of 1952, 1¢ and 20¢ Filled Cheese Taxpaid Stamp used by Factory One, Cleveland, Ohio District.

nated stamp of the Series of 1962 was that these were incomplete stamps or perhaps essays. That they are imperforate might support this conclusion. On the other hand they were issued in sheets of ten and lots of them were sold in the Bennett auction of 2006. In light of the

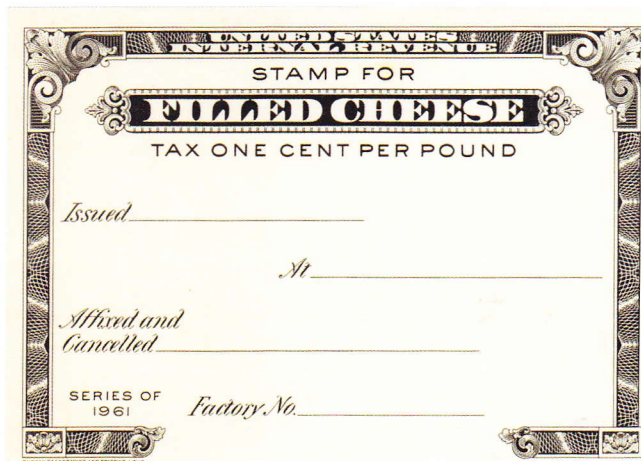


Figure 8. The imperforate nondenominated Series of 1961 Filled Cheese Taxpaid Stamp.

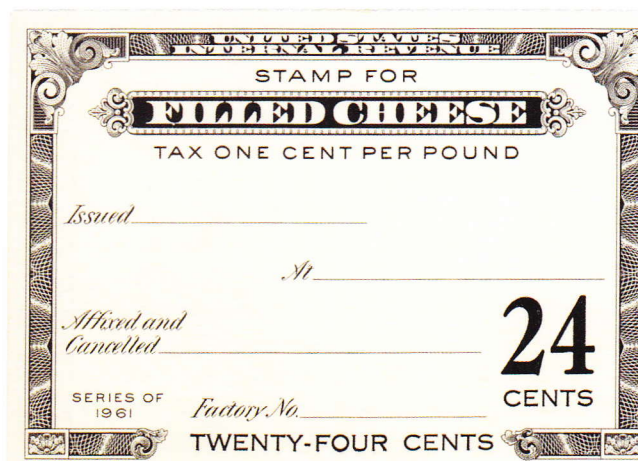


Figure 9. The rouletted 24¢ Series of 1961 Filled Cheese Stamp for a 24 Pound Carton.

Bureau of Engraving and Printing annual reports showing no face value for the deliveries in 1969 and 1973, it seems likely that the non-denominated stamps were a regular issue. In a private communication in 2009 Alan Hicks supplied the *1963 Stamp Catalog of the Internal Revenue Service*, which lists the filled cheese stamps as non-denominated. So non-denominated stamps were definitely sent by the Bureau of Engraving and Printing to Internal Revenue. Hicks is of the opinion that the denominations were added before shipping to the manufacturer. Quite possibly. But if the denominations were added only at the time of an order for the stamps, why do we then have mint denominated (1, 5, 10, 24 and 25 pounds) stamps? Herein lies one more mystery about the filled cheese taxpaid stamps.

Imported Filled Cheese

While doing research at the Historical Resource Center of the Bureau of Engraving and Printing, I came across the images, that when properly assembled, would

have produced an imported filled cheese stamp (Figure 10). A search of the annual reports of the Bureau of engraving and Printing has not turned up any reference to the delivery of any of these stamps to Internal Revenue

The author thanks the following individuals for suggestions and providing illustrations contained in this article: Mike Florer, J. Alan Hicks, Hermann Ivester, Eric Jackson, Ed Kettenbrink and Rick Scott. The author also thanks Peter Huntoon, who obtained the images of the Series of 1896 stamp in the National Numismatic Collection and Barbara Bither of the Historical Resource Center of the Bureau of Engraving and Printing, who located the images of pieces that were to be used to make the Imported Filled Cheese stamp.

References

- Bennett, Matthew, International. 2006. *Deaccessioned United States Revenue Holding, Part II*, Baltimore, Maryland.
- Hines, Terence. 1976. *Special Tax Stamps of the United States* references/page 130

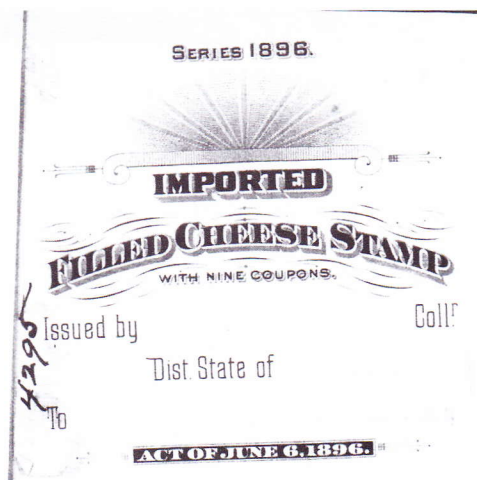


Figure 10. Imported Filled Cheese stamp, Series of 1896.

9	POUNDS FILLED CHEESE
8	POUNDS FILLED CHEESE
7	POUNDS FILLED CHEESE
6	POUNDS FILLED CHEESE
5	POUNDS FILLED CHEESE
4	POUNDS FILLED CHEESE
3	POUNDS FILLED CHEESE
2	POUNDS FILLED CHEESE
1	POUNDS FILLED CHEESE

New Mexico beer notes 1933–1938

by M. E. Matesen, ARA, and Joe Jeter, ARA

[Authors' note: This article was composed during 2005–2006 prior to the publication of the SRS catalog in 2007. This is important only to note our references (catalog numbers) are to the Bert Hubbard catalog and do not take into consideration differences between these two publications.]

Although taxation of beer initially came into play in 1933, it was not until 1934 that stamps were introduced. That becomes our starting point. The tax rate in New Mexico was pegged at \$1 per barrel (Brewers 1961). Some of these early stamps singularly captioned "Alcoholic Liquor" presented us with a conundrum: how could we determine which denominations were intended to tax beer or liquor or wine? Heretofore there had been no definitive research except for an article by Ronald Leshner in a 1986 *State Revenue Newsletter*. We had our suspicions that not all of the probable thirteen¹ container sizes were in use at that time in New Mexico. Leshner did a yeoman's job in this regard tagging container sizes and denominated stamps, so noted with an asterisk in Table I.

B1 and B2



Figure 1. Hubbard B1.

First come the barrel issues. By virtue of their size and denominations, these issues being 25¢ and 50¢

1. "Thirteen" was the number of probable bottle and barrel sizes that were in use in the United States at that time.

Table I

Denomination	Container size	Hubbard No. 1934 & 1937
*2¢	6-12 oz.	L2
4¢	12-12 oz.	L5
5¢	6-32 oz.	L6
*7½¢	24-12 oz.	L7
*10¢	12-32 oz.	L8

These denominations did not reflect the tax on beer and beer alone. Except for the 7½¢ (L7) usage could extend to liquor and/or wine as well.

denominated stamps made them easy to identify and were so classified and cataloged by Hubbard under the beer category.

Now come the smaller containers as shown in Table I.

B3

In 1937 the tax rate was increased to \$1.50 per barrel, which remained unchanged up into the mid-1950s. Our attempts to correlate this new tax rate with known denominations (i.e. Hubbard's B3² through B14) resulted in problems. We are quite fond of what we call "puzzlers" and that aptly fitted our first puzzler, Hubbard's B3, captioned as this entry from Hubbard's 1960 catalog:

1938?³ Surcharged new value in black

B3 3½¢ on 4¢ liquor (L5) — RRR

This was a puzzler because if we read 3½¢ to mean "revalued," then a rate of 3½¢ could only have applied to a rate of 89.6 oz. or ⅗ of a gallon. Impossible you say. You are right!

It should be noted that every surcharge is an overprint, but not every overprint is a surcharge. This issue altered the denominated value of the stamp (i.e. 4¢) with the application of the overprinted (3½¢). For some time it was assumed that B3 was merely surcharged, thus making it a 7½¢ denomination. In fact, there would have been no need for a new valuation since at the time a 7½¢ (L7) was already in existence.

Figure 3 illustrates a combination of B3 along with



Figure 2. Hubbard L6.

2. Unlike early cataloger George Cabot who classified all these issues by what appeared on the stamps themselves (i.e. Alcoholic Liquor) Hubbard split these where we assume he was aware that they were used exclusively on beer. Thus the "B" classifications.

3. This year of issuance should actually read 1937.



Figure 3 (left). The combined use of B3 and L7 to pay the 11¢ rate.

Figure 4 (above). Two brands of beer packaged in gallon "picnic beer" containers.

L7 and actually answers the question of "purpose." In tandem, these two stamps made up the requisite tax rate of 11¢ for a case of 24-12 oz. bottles as shown herein affixed to this cardboard remnant. See B5 also.

B4

The need for such an odd issue perplexed us for a while until we returned to the 1934 law and under Section 901 we find this statement: "Other sizes at the rate of 5¢ per gallon." Gallon jugs of beer (Figure 4) were at best an anomaly, but yet they did exist and, therefore, this stamp (Figure 5) fits perfectly in this classification.⁴

4. Again the year date as listed is in error. It should have read 1937 and not 1938.

B5

With the reason behind B3 resolved we now know that this 11¢ issue that Hubbard stated was "on tall strip" so designed to be affixed over the flap of a cardboard carton so when opened the stamp would be torn in half. Again this would have been applied to a 24/12 oz. or 12/24 oz. case lots. The arrival of 11¢ B5 made the unwieldy use of the combined B3 (3½¢) and L7 (7½¢) unnecessary and might accounts for the scarcity of B3.



Figure 5. B4, "MALT" handstamped on L18 (Hubbard stated it was on L19 which is an 8¢ stamp).

Table II

Denomination	Container size we supposed would fit	Stamps known or "believed" to fit
½¢	Unknown	B6
1½¢	Unknown	B7
3½¢	Unknown	B8 (?)
6¢	12-12 oz.	B10
7½¢	6-32 oz.	B11
11¢	24-12 oz.	B12
37½¢	¼ bbl.	B13
75¢	½ bbl.	B14

B6 thru B14

The last group we tackled was Hubbard's listed B6–B14 and we have followed the approach of the previous 1934 chart as seen in Table II.

Not unlike an old-time paper puzzle, sometimes you will have a missing piece or one that does not fit. Such was the case with B6 through B8. We began by intentionally striking the word "Unknown" for 1½¢ (B7) since we can affirm such was never issued,⁵ nor would it have fit any known container, nor could it be nor was it

5. This value was deleted from the SRS catalog (2007).

found on any Application for Liquor Stamps from this era.

Next comes B8, 3(½)¢. We have intentionally placed parentheses around the fraction because it was merely a typo. Who has not committed one of these kinds of sins? It should be listed merely as “3¢.” We have, therefore, struck the “unknown” on B8.

We have intentionally left the ½¢ (B6) “unstruck” and last in our discussion. Initially we surmised there was absolutely no need for a “frac”⁶ of this denomination.

Then this little tax chart was found on an Application for Liquor Tax Stamps (Figure 6) denoting the requirement of what we will call a “tax on tax” or surcharge. This ½¢ rate would have been applicable to the 6/12 oz. and 12/12 oz. of malt and 12 oz. of wine.

Keep in mind that stamps for this time period were to be affixed to case lots, so it made perfect sense to have a stamp of this size to accompany like issues used in combination to meet the applicable tax rates for the time.

B10 is clearly needed for 12-12 oz. containers but

6. Our fond slang term to save us from always having to describe a “fractionally-denominated, partial-cents stamp.”

Arrangements have been made for an ARA dinner at our 2011 convention to be held in St. Louis during the St. Louis Stamp Expo. We will be dining Friday evening, March 18, at Lombardo’s Restaurant, 10488 Natural Bridge Road South of the Airport, across I-70 next to the Drury Inn. Lombardo’s is a wonderful restaurant and I am sure that we will all have a good time.

Dinner will be a buffet featuring the following: top round of roast beef, chicken marsala, veal spiedine, baked cavatelli, fried zucchini, Lombardo’s house salad, bread and butter, ice cream, and coffee and tea. The cost will be \$34.50 per person including tax and gratuity. Spouse’s and guests are invited.

Advance reservations are required. Please send check or money order to Eric Jackson, P.O. Box 728, Leesport, PA 19533, 610-926-6200, ERIC@REVENUER.COM.

The Lombardo family began its legacy of fine restaurants in 1934. After immigrating to the United States from Sicily in the early 1900s, Angelo Lombardo, Sr. opened a small fruit and vegetable stand on the corners of Riverview and West Florissant in North St. Louis. In 1934, he expanded the business by adding a small restaurant. The Lombardo’s now famous toasted ravioli helped the modest family business prosper.

In 1965, the produce stand was torn down to make room for a new and larger building that was to become Lombardo’s Restaurant. The new restaurant was run pri-

ALCOHOLISM TAX RATE				
WINE:		Liquor:		
12 Oz.	1/2c	Minatures	.....	-0-
1/10 Gal.	1c	1/2 Pt.	.....	1c
1/5 Gal.	1c	4/5 Pt.	.....	1c
25 Oz.-3/5 Gal.	1c	1 Pt.	.....	1c
32 Oz.-1/2 Gal.	2c	1/5 Gal.	.....	2c
1/2 Gal.-1 Gal.	4c	Quart	.....	2 1/2c
		1/2 Gal.	.....	5c
		1 Gal.	.....	10c
Malt:				
6/12 Oz.	1/2c	24/7 Oz.	1c	48/12 Oz. 2c
12/12	1/2c	36/7 Oz.	1c	1/4 Brl. -0-
24/12 or 12/24	1c	12/32 Oz.	1c	1/2 Brl. -0-

Figure 6. A table from an Application for Liquor Tax Stamps with several instances calling for ½¢ stamps.

oddly enough we do not see another 6¢ denomination in the design changes that took place after 1938 and then until 1945 (B21). Wonder why?

We end with the summary noting that B11 through B14 should be easily understood and need no further explanation than can be found in the catalog or hopefully future catalog updates to follow.

References

- Brewers Almanac, Statistical Tables and Charts.* New York: Brewing Industry in the United States, 1961.
Leshner, Ronald E. Sr. 1986. The First Beer, Wine and Liquor Stamps of New Mexico. *State Revenue Newsletter* November-December; 24 (4): 45-46.

ARA convention dinner at St. Louis

marily by Angelo’s son August, Carmen and Angelo, Jr. and featured a varied menu of appetizers, pastas, chicken, steak and seafood entrees. The Lombardo family had successfully established a favorite dining and meeting spot for many St. Louisians.

The family tradition of fine dining does not end there, however. In 1991, Carmen’s children Michael, Anthony and Karen opened Lombardo’s Trattoria in the Drury Inn next to Union Station. Just one year after opening the restaurant, the Lombardo’s were honored to serve President George Bush, his family and cabinet members following the St. Louis debate. The Trattoria is an excellent and ideal choice for business lunches during the week, casual dinners before sporting events or concerts, romantic dinners, and private meetings. In addition to the great food, atmosphere and service that the Lombardo family is famous for providing, the Trattoria also has private meeting rooms that accommodate up to 125 people and free parking.

In 1993, the original restaurant at Riverview and West Florissant moved to a beautiful new building near Lambert Airport. Carmen and Angelo are still dedicated to ensuring that every guest who comes to dine at Lombardo’s Restaurant feels like family. Both Lombardo’s Trattoria and Lombardo’s Restaurant offer extensive menus that include housemade appetizers and desserts, hand-cut steaks and Provimi veal chops, chicken and fresh seafood entrees daily.

Constant plate flaws and other printing observations

by Robert Hohertz, ARA

Unlike the American Phototype Company revenue imprint plate flaws that I wrote about in the July-August issue of *The American Revenuer*, all, or virtually all, of those on the Graphic Company imprints are recurring, known on checks and drafts of multiple users.

As a bit of background, the Graphic Company obtained an exclusive contract for imprinting stamps in late 1875. The first deliveries, in November of that year, included the company's name in small type below the imprint. This was quickly removed, probably at the direction of the government. Checks bearing the version without the company name are known with dates early in 1876. The same imprint design was used from that time until the repeal of the check tax on July 1, 1883.

We know that during that period imprints were printed on blank paper and furnished to check printers, rather than being printed on finished checks. I have seen a sheet of five or six Graphic Company imprints on blank paper. The check printers did not standardize the heights of their checks by any means, and the Graphic Company would have been too busy to make up new plates every time there was an order. While some checks exhibit regular spacing of the imprints relative to the check face, the imprint is more likely to move up or down, as in this partial sheet of Ball, Hutchings & Company checks (Figure 1).

On occasion there was a real mismatch between check size and imprint spacing (Figure 2).

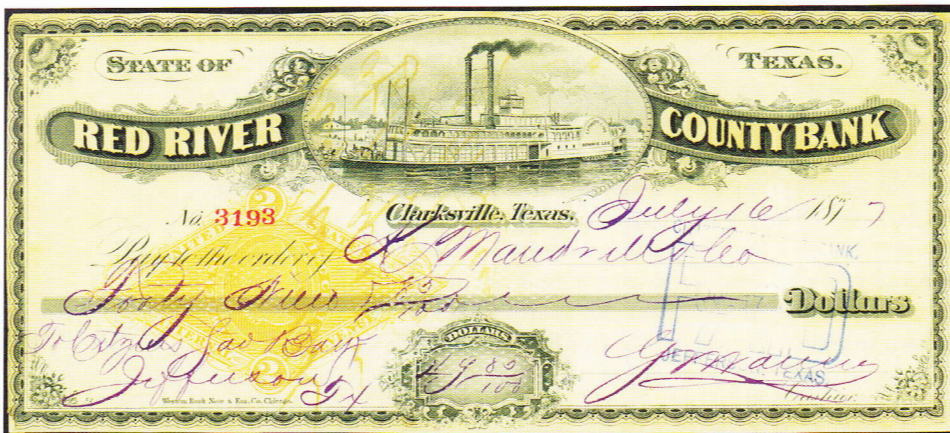
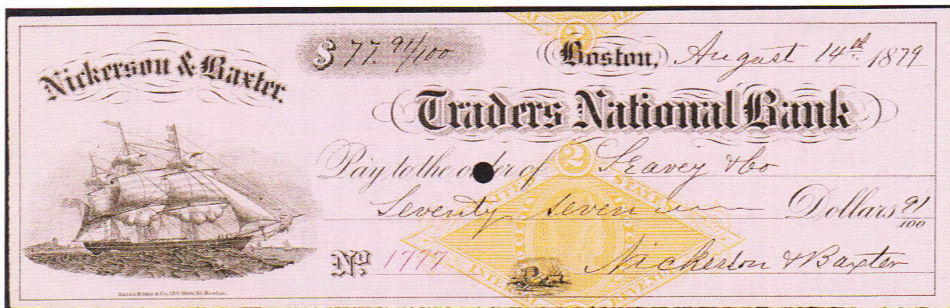
The Graphic Company evidently did fill some special orders. In some cases the check printer could manipulate the sheets of imprints in order to, say, place them on the back of the checks, but it is difficult to see how they could move the imprints to one side or another, as in the Red River County bank draft. This was likely a special order (Figure 3).

Another special order would have been necessary to accommodate the wide vertical spacing for vouchers (Figure 4).

Figure 1. Imprint moves up or down the sheet relative to the design.

Figure 2. Mismatched check size and imprint spacing.

Figure 3. Imprint moved down and to the left.



Yet another variation involved printing the imprints on both sides of the paper, one at top and one at bottom, facing opposite directions, to allow the sheet to be folded in half after the checks were printed. This is much more difficult to describe than to illustrate (Figure 5).

There is a second imprint and check face on the back of this sheet, upside down, such that it becomes oriented correctly when the sheet is folded in half.

Other than these special orders, the Graphic Company probably

VOUCHER No. 8550

Pennsylvania and New York Canal and Rail Road Company,

To Jackson Bros. Dushore Pa. D.

For the following as per order, filed in the office of this Co.,
and certified to by J. Taylor
1877 Overcharge on flour shipped from Elmira
Jan. 17 Del. 24th & 25th 1876. \$ 3.60

The calculations and additions of the above account have been examined by me, and are correct.
M. A. Dwyer CLERK.

The items herein charged were duly authorized, this account is hereby approved, and the amount is payable in Current Funds at the GIRARD NATIONAL BANK of Philadelphia, Pa., when the receipt herewith attached is DATED and SIGNED by the party in whose name it is drawn.
John B. Garrett AUDITOR.

Received, March 1st 1877, of the Treasurer of the Penna. & New York Canal & Rail Road Co.,
Three 60/100 ————— DOLLARS

In full of the above Account.
\$ 3.60/100 Jackson Brothers

Figure 4. Imprint spaced for use with voucher.

Figure 5. Imprint on both sides to fold into checkbook.

No. 187 Am't forward,

\$ To Am't forward,

Deposits.		Checks	

No. 187 Becraft, Mo. 187

CENTRAL NATIONAL BANK,

Pay to or order,

\$ Dollars.

Levinson & Blythe, Pro. St. Louis



Figure 6. A white line through the E of INTERNAL.



Figure 7. A line through the R of INTERNAL.



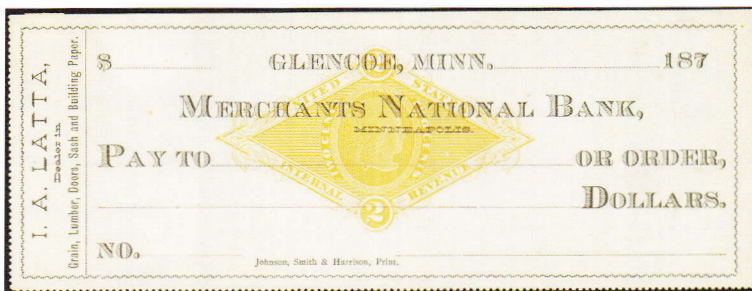
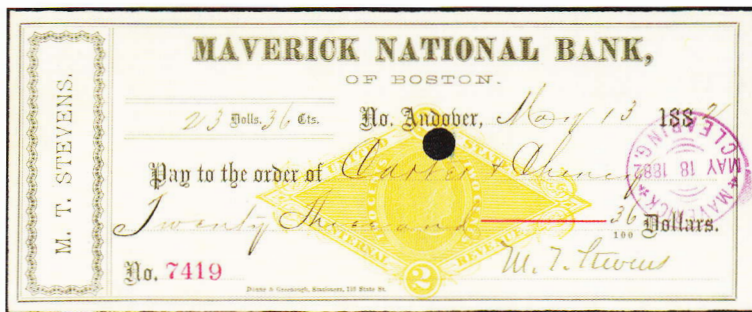
Figure 8. A white mark above the N of REVENUE.



Figure 9. A white line above the first N of INTERNAL.



Figure 10. A triangular white mark to the right of the WO of the right TWO CENTS.



Constant plate flaws

There are at least six different constant plate flaws on the Graphic Company imprints. Four of these have been reported in *The American Revenuer* in the past, but I will run through those here in order to gather the information all in one place.

In the April 1989 issue Roger Patterson and Paul Markison discussed one of the more common major flaws, the vertical line running through the E of "INTERNAL" and well into the field of horizontal lines above it. It is certainly a constant plate flaw, as it has been found on checks and drafts from more than a dozen users from coast to coast (Figure 6).

A similar flaw could be confused with the one just illustrated as a casual glance. It consists of a weaker, nearly vertical line running from the left side of the R in "INTERNAL" upward into the field above. I have found this on checks of three different users, so it is a constant flaw, but it not nearly so widespread as the first example. Oddly enough, both flaws occur on checks from the M. T. Stevens account in the Maverick National Bank of Boston (Figure 7).

Another, relatively common, flaw is the comma-shaped one above the N in "REVENUE" that was reported by Bob Patetta in the October 1990 issue of *The American Revenuer*. I concur with his comment that "this variety occurs on quite a high percentage" of these imprints (Figure 8).

Another flaw reported in the same article is the slanted blank area above the first N of "INTERNAL." He cites several examples, but one I find particularly interesting is its appearance on a check used in 1898. The user either did not know that the imprint had been demonetized or hoped that the bank did not know, but the bank applied a two-cent battleship revenue to pay the tax and charged the maker for it (Figure 9).

The third flaw reported by Patetta is a triangular

offered vertical strips with several different spacings between the imprints, perhaps with several different options concerning the number of imprints on the strip.

cent battleship revenue to pay the tax and charged the maker for it (Figure 9).

mark to the right of the WO in the right side "TWO CENTS" legend. In the 1990 article he shows two examples and concludes that they are not identical, but I respectfully disagree. I have found the same mark on a number of other checks, always in the same place, and it would be stretching credibility to think there were two similar, but not identical, ones in the exact same location (Figure 10).

A sixth flaw is minor, but as it is recurring on checks or more than one user, I'll report it here. It consists of a small, colorless arc just to the right of the C in the right side "TWO CENTS" legend. I have seen this on checks of the Delaware County National Bank as well as the Nevada one illustrated (Figure 11).

There is no consistency in the height of checks bearing identically flawed imprints. As we have seen, the imprint can "wander" up or down on the check face due to check height not matching the imprint spacing, but in some cases this imbalance would have been far too much to produce a reasonable result unless the same flawed die was used to produce strips with different vertical spacing of the imprints. Imprints with the comma flaw appear on checks with ten to fifteen millimeter differences in height, and imprints with the vertical line through the E of "INTERNAL" appear on documents with twenty-five millimeter differences.

A flyspeck flaw

I happen to have a number of Lanman and Kemp checks from 1879, enough to sort a number of them into what were originally sheets of four. In doing so I noted very minor flaws in the imprints on the top two and a more noticeable one in the imprint on the bottom check in each group. I would call it the "period after STATES" flaw, except that it may well not exist on other users' checks, or, if it does, only for a very limited period (Figure 12).

The imperfection that caused the small group of dots on one die probably began in 1878 and was cleaned up by the end of 1879. Lanman and Kemp had the check printer print the year date on their checks for a number of years, and in the group I have there were a few with 1878 dates, and the bottom position checks of these did have the flaw. The checks from late in 1879 have lighter orange imprints and do not show any of the minor flaws on any of the positions, including the bottom. The unknown check printer probably ordered a large supply in 1878 and used them up in 1879. The ones that arrived



Figure 11. A colorless arc right of C of the right CENT.



Figure 12. Period after STATES flaw.

when they reordered were from different dies, or ones that had been cleaned up.

Cleaning would not have helped when the flaws were caused by scratches in a die, like most or all of the ones shown earlier. Flaws that involve extra ink, like the dot after "STATES" and various stray lines of color that have previously been reported seem to be random and ephemeral, at least in relation to those that are defined by an absence of ink where it should be found.

Stray lines

In the February 1987 American Revenuer Joseph Einstein relayed a report by Gene Gauthier of stray lines of color below and parallel to a number of Graphic Company imprints on National Mount Wollaston Bank, Quincy, Mass. drafts. One of these is shown below. The line is about 23 millimeters long and roughly parallels the lower left side of the imprint (Figure 13).

The Importers and Traders check shown below has something similar. There are two short, relatively straight lines of color on both lower sides of the imprint, one about eight millimeters away and the other, nine millimeters. Both appear to be roughly parallel to the imprint. Bob Patetta referred to them as "sundogs" (Figure 14).

Another draft in my collection has a similar line at the upper right side of the imprint, and other stray lines of color as well, including a c-shaped mark after the word "STATES" (Figure 15).

None of these lines are of the same consistent thickness as those in the imprint itself, and they have not been reported in the same position for multiple users. Whatever caused them, they do not seem to be in the same



Figure 13. Parallel line lower left of the imprint.



Figure 14. Parallel line below the imprint.

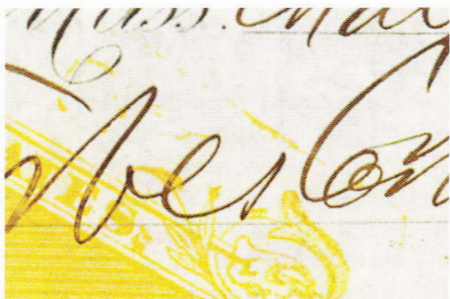
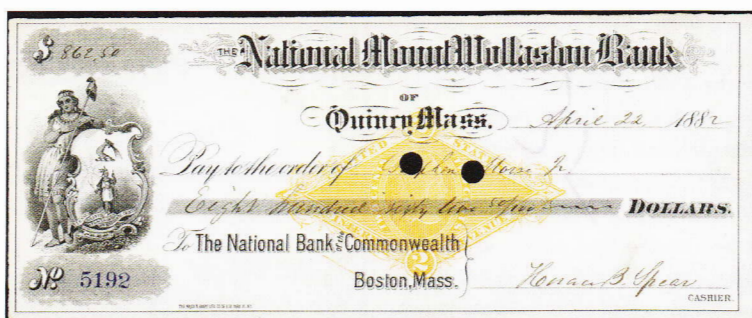


Figure 15. Stray lines to the right and above the imprint.



constant plate flaw category as the ones first discussed, though interesting in their own right.

Conclusion

The Graphic Company appear to have had a limited number of dies that they used in different configurations to make plates to produce vertical strips of imprints spaced at several set intervals. They also were willing to produce imprints in special configurations, but we don't know whether this was at additional cost or part of their contract.

A number of recurring plate flaws are known, identical on checks of different users. These are generally absences of areas of color. Other flaws did occur, but we don't know if any of the ones involving extra color can be found to be identical on checks of more than one user. I would tend to doubt it, absent any demonstration to the contrary, and I would not refer to them as constant plate flaws.

I would welcome any discussion on this subject.

Cheese references: from page 122

- States. Beverly, Massachusetts: American Revenue Association.
- Podell, R. N. 1973. Cholesterol and the Law. *Circulation, American Heart Association*. August 48 (2): 225–228.
- Siegel, Robert A., Auction Galleries, Inc. 2007. *The Henry Tolman II Collection of United States Revenue*

- Stamps: Part Four—Documentary and Proprietary Issues, Tax Paid Stamps and Specialized Collections*. New York City.
- Springer, Sherwood. 1985. *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues, Tenth Edition*. Hawthorne, California: Sherwood Springer.

The American Revenue Association

President's Letter

I hope to see many of you at the Saint Louis Expo in March. I hear that our own Ron Leshner is to be the speaker at the show's Awards Banquet, and if we can get the schedules to mesh, right after the ARA dinner we can go back to the show hotel to hear Wade Saadi, APS President, speaking on "U.S. Fancy Cancells, 1851-1868." (This would mean no short talk by me at the banquet, so we can all hope it works out.)

Perhaps the most exciting thing for the ARA that is scheduled to happen at the Saint Louis Expo is the release of *A Handbook of Cancells on United States Federal Wine Tax Stamps* by David Nussmann and Don Woodworth. From what I have seen, the book is a lot more than a study of wine company cancells. It should contain all of the information most of us would ever want to know about the companies and the way they were taxed, and it makes entertaining reading as well. The book will be available for sale at the show, and the authors will sign copies on Saturday afternoon.

I trust that you saw the dues notice on the mailing cover, and intend to send it to the Secretary promptly if you are not paid up to some future date already. If by

some chance you didn't and have destroyed the cover, let the Secretary know as soon as possible, as no dues notices will be mailed otherwise. Your membership is very important to the ARA, and we do not want to make anything more complicated so as to get in the way of your renewal.

If you have not looked at the ARA website recently, please do try it. It not only has a new look, but we are adding content to it regularly. One of the more exciting developments is that we have permission to add *Riley's fiscal philatelic literature handbook* in a convenient form to aid literature search, and we can update it as well. You will hear more on this as we are able to implement it.

We are also in the beginning stages of transferring the ARA library to the American Philatelic Research Library. Once this is done, APS and APRL members can borrow material directly, and others can do so through interlibrary loan from the convenience of their local library. This transfer involves a lot of work on the part of the APRL and our Librarian, Jeff Hofius, but once it is done we won't need to move the books again, with the damage and loss that may occur every time we do it.

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.

BERLIN, JOSEPH L 7073. 2237 Paxton Church Rd, Harrisburg PA 17110. US-Beer, US-M&M, US-Taxpays.
CZARNIK, RON 7072. 2701 SW 29th Pl, Cape Coral FL 33914. US-Proofs & Essays.

BARRY J GELDZAHLER 1738. PO Box 6184, Springfield VA 22150-6184.

HASSIEN, MICHAEL 7070. 11359 Little Patuxent Pkwy, #616, Columbia MD 21044. US-Revenue Stamped Paper, US-Stamps on Documents.

ROTHACKER SR, THOMAS 7071. 208 Second St, Middlesex NJ 08846. United States, US-19th Century, Worldwide.

Deceased

2206 DARGIE, PAUL N

6904 OUELLETTE, GREGORY P

6850 WEIL, PAUL D

Resigned

1406 FISHER, LES M

Dropped: Return to Sender

4219 SOESANTIO, A

Change of address

ATKINS, GEORGE A 2856. 14 Vance Cir, Lexington NC 27292-2336.

CLARK, TOMMY D 4521. 2817 Creek Side Dr, Temple TX 76502.

DAVIS, J WILLIAM 5367. PO Box 9655, Greenville SC 29604-9308.

LANDRY, BRUCE E 5268. 23600 Marine View Dr S, #339, Des Moines WA 98198-7352.

MCCULLEY, JOHN D 2256. 363 Tacoma Ave, Tallmadge OH 44278-2716.

MOLLAH, ABDUL MATIN 2236. Tower-1 Flat No 7-B, Diamond City West, 18 Ho Chi Minh Sarani, Kolkata 700 061 India.

SCHAAP, STEVEN R 6887. 10 N Monroe St, Rockford MI 49341-1228.

Member's Ads

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

Wanted: 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. *2002*

1890s Revenue Stamp book: *Stamp Hunting* by Lewis Robie, salesman for J. Elwood Lee (RS290-294), relates tales of looking for revenue stamps in drugstores. All new, illustrated; commentary by Richard Riley; trade paperback binding, 104 pages—\$12.50. From Eric Jackson, Richard Friedberg or Ken Trettin. *2003*

M&M multiples wanted. Private die match, medicine, perfumery and playing card pairs, strips or blocks needed for study, any condition. Send photocopy or scan with your price, or request my offer. Paul Weidhaas, 12101 Alembic Road, Leonardville KS 66449. Email: PWEIDHAAS@TWINVALLEY.NET. *2004*

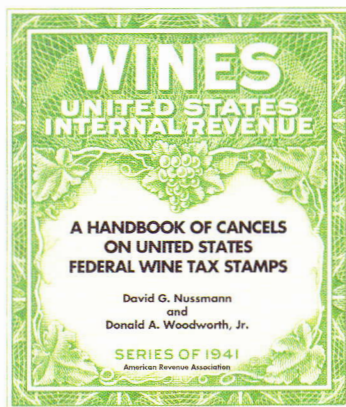
Wanted to buy, R170P and R174P connected pairs, or blocks of 4, mint or used by collector

to complete collection. Send your price to David Thompson 6691 Glencove Ave, Pahump NV 89060 or THOMPSON.DAVID26@GMAIL.COM or (562) 279-5610. *2005*

Wanted. 1) St. Vincent postage and/or revenue stamps on document; 2) German & European cinderella (poster) stamps relating to or featuring Audi, Auto Union, Wanderer, NSU and DKW (these can be cars, bicycles, motorcycles, trucks and other equipment). Peter Elias, PO Box 940427, Plano, TX 75094-0427. e-mail: PETER@PCELIAS.COM. *2006*

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. *2007*

New wine stamp handbook to be published



Attention Revenuers! Be alert for a new and important book on U. S. Federal Wine Tax Stamps. The ARA is proud to sponsor the funding and release of *A Handbook of the Cancellations on United States Federal Wine Tax Stamps*, which is certain to become the definitive work in this area of revenue collecting. Authors Dave Nussmann and Don Woodworth have created a pioneering work that identifies over 700 wineries and companies using wine stamps—and the actual histories of

about 560, giving operating dates, personalities, historical anecdotes, stamps used, and cancellations used upon them. It systematically records the details of every known cancel and attributes to each a degree of abundance.

The handbook provides comprehensive information on the rates that governed use of wine stamps and which drove the creation of the many strange denominations seen on these stamps. There is a special section with excellent illustrations to define terms used in describing cancellations and to show many of the interesting cancellations that exist (the latter in color). Each Scott-listed federal Wine and Fermented Fruit Juice stamp, with earliest and latest

known uses, is documented in conjunction with their use in applicable rate periods. Also covered are provisional uses as production of new stamps failed to keep pace with tax law changes.

The handbook enlivens the sometimes obscure foot notes in the *Scott Specialized Catalog of United States Stamps and Covers*. For the first time since the 1950s, firm documentation is provided for the so-called "In-Between" issue that is roulette 3½ but small size stamps, printed in the 1920s or earliest 1930s, "In-Between" the Series of 1916 and Series of 1933.

Be the first kid on your block to enjoy this great compendium of wine stamp cancellations and the many firms that used them. Learn of the many companies in the great wine growing regions of California and New York—and other surprising by-ways. Beaulieu, Beringer, Krug, Sebastiani and Taylor may never be the same! You will also make acquaintance with a host of wineries that will be new to you.

The volume will be available from the ARA. No price information was available at the time this issue of *The American Revenuer* went to press. This information will become available at a book release and signing scheduled at 2:00 p.m. on Saturday, March 19, 2011, at St. Louis Stamp Expo, in conjunction with the ARA Annual Convention.

RICHARD FRIEDBERG STAMPS

312 CHESTNUT STREET • MEADVILLE, PA 16335

PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL richard@friedbergstamps.com



Buying and Selling ALL SCOTT-LISTED REVENUES, STAMPED PAPER, SPRINGER-LISTED TAX-PAIDS, TINFOILS, DOCUMENTS, TELEGRAPH STAMPS, OFFICIALS, and NEWSPAPER STAMPS.
FREE PRICE LISTS YOURS ON REQUEST ...WANT LISTS WELCOME ...

OVER 30 YEARS IN BUSINESS

www.friedbergstamps.com

Gordon Brooks

Quality Worldwide Revenues

*Everything from A to Z
Specializing in Canada, China
France & Colonies, Portugal & Colonies,
Cinderellas, Documents, etc.*

Phone: 514-722-3077 P.O. Box 100, Station N.D.G.
Montreal, Quebec Canada H4A 3P4

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

• Write for next catalog •

H.J.W. Daugherty

P.O. Box 1146A, EASTHAM, MASS., 02642

HJWD@WDONLINE.COM

ASDA ARA APS

ARA

NSDA

APS

J. McGuire Stamps

US Regular Issues B.O.B. & Revenues

2717 Ford Avenue Schenectady, NY 12306
Tel: 518-372-5677 Email: jmcguirestamps@live.com

Revenue and B. of B. Specialist

**Revenues, Officials, Stationery,
Possessions, State Revenues,
Tax-Paid, etc.**

Visit both our websites:

www.jmcguirestamps.com

www.stampwants.com/stores/jmcguirestamps

There is no better essential source
for Revenue stamps in all of philately than
our firm. We continue to proudly serve
countless ARA members. How about you?



Our spectacular stock of United States and Canada revenue stamps delves deep into this especially important area of North American philately. Some examples of the exotic material in our stock are shown here. Visit our colorful Internet website to view our huge inventory—any item of which can be purchased while you're online quickly and safely. Our stock includes:

Scott listed revenues, embossed & stamped paper, beer stamps, taxpaid revenues, possessions revenues, proofs & essays, and philatelic literature and much more. E-mail, write, call or visit our site to get our latest jumbo price list or, better yet, send your want list for custom approvals tailored to your needs.

Visit our great 24-hour
Revenue Stamp Shop on the Web:

www.ericjackson.com

Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728
Phone: (610) 926-6200 • Fax: (610) 926-0120
E-Mail: eric@revenueer.com

