



The American Revenuer

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This is the only recorded used Series of 1890 Fortified Sweet Wine stamp. More, about the Fortified Sweet Wine stamps inside, page 36.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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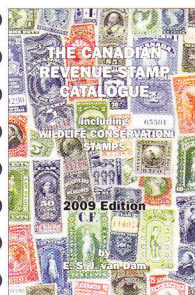
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Arizona City, Arizona Territory

United States Customs Port of Entry, June 25, 1870

By John Birkinbine II

Import Entry No. 26. U.S. Customs District of Paso del Norte: Invoice of Merchandise

The Paso del Norte Customs District was created by the Thirty-third Congress, Act of August 2, 1854, and encompassed New Mexico Territory (which included the Arizona area) and Texas. Frontera, New Mexico Territory, was designated the sole Port of Entry. This was changed to Franklin, Texas, on March 3, 1855, and to El Paso, Texas, on March 3, 1863. A complete examination of the *Congressional Globe* from 1854 through 1870 evidences no entry for Congressional action declaring Yuma or Arizona City as a Port of Entry. Thus this settlement on the far western end of the Paso del Norte

Customs District was made a Port of Entry by the El Paso District Collector of Customs. He had that authority and did so out of necessity to tax and accommodate western cross-border traffic from Mexico to Arizona and California, assigning a Deputy Customs Collector to that area.

This Customs document relates to merchandise imported from Sonora, Mexico, into the U.S. Customs District of Paso del Norte in vehicles (mule-drawn wagons). The wagons carried 170 bushels of barley valued at \$85.00. Adding the transportation charge of \$85.00 totaled \$170 for duty purposes. This was taxed at a 15% customs rate to yield \$25.50. A 20¢ fee was added on the facing page for processing. The required 25¢ U.S. Internal Revenue

tax stamp was also paid by the importer.

The Congressional Act of July 28, 1866, Section 9, specified that the transportation cost from foreign origin to the U.S. border was dutiable. The importation and transportation taxes were designed to protect domestic farmers from low priced imports.

In all likelihood, the barley was intended for sale to the U.S. Army at Fort Yuma to feed the troops' horses and the hundreds of transportation mules that were quartered there. This shipment weighed over four tons net. The Congressional Act of July 18, 1866, Section 38, designed to prevent fraud, specified one bushel of barley equaled 48 pounds.

The barley was presumably purchased in the Mexican state of Sonora by the Arizona City mercantile firm of Hooper, Whiting & Co. George F. Hooper had been a sutler and quartermaster at Ft. Yuma in the 1850s before establishing his store in Arizona City. By 1870 Hooper, Whiting & Co. had a branch located in the Fort Yuma storage area on the California side of the Colorado River. It was in charge of a partner in this firm, James M. Barney, who is listed in the 1870 Arizona Territorial Census for Arizona City as a wholesale merchant.

A United States 25¢ transaction tax was satisfied by a 25¢ Bond First Issue revenue stamp, canceled at Arizona City by the signature of Tra Mabbet, June 25, 1870. Tra Mabbet is listed in the 1870 Arizona Territorial Census for Arizona City as a bookkeeper, age 54. He probably was employed in this capacity by Hooper, Whiting & Co., and acted as their agent in this transaction.

Taxes indicated by revenue stamps were intended to help finance the Civil War. The Revenue Act of July 1, 1862, became effective on October 1, 1862, and was allowed to expire in 1873.

The Congressional Act of June 30, 1864, Sections 161 and 190, directed that revenue stamps were to be sold by the Commissioner of the Internal Revenue Service directly to the Port of Entry office. Entry of Goods and Bond revenue stamps were intentionally supplied for those specific purposes, even though they could be used interchangeably. Entry of Goods was for any type of merchandise imported. The Bond stamps were intended for those border shipments held in bonded warehouses. Schedule B of the same Act established a 25% rate

IMPORT ENTRY NO. 26.

District of Paso del Norte,

Port of Arizona City

25 day of June 1870

Duties Ad. Val.

Duties Specific..... 25.50

Total Duties..... \$ 25.50

Dutiable Value..... \$ 170.00

FEES..... 20

INTERNAL REVENUE.....

both for the entry of goods and for the bond, not exceeding \$100 in market value. Due to its nature this shipment passed right through and was not held in a bonded warehouse.

The magenta ink number "26" on the obverse of the document was placed there by the customs agent at the same time he entered it in his record book. It indicates the twenty-sixth customs entry for 1870. This equates to about one transaction a week from this relatively nascent area. The magenta ink inscription, "Liquidation / 170 Bus Barley @ 15c \$1 u/o oo \$25.50" was also entered into the record book showing the \$25.50 duty liquidated and paid by the importer.

During this period, magenta ink (unless temporarily unavailable) was always used for record keeping in official government record books. Magenta ink notations were also made on the actual documents or envelopes so recorded.

This Customs document was signed by Tra Mabbet on June 25, 1870. The apparent extra "T" on the end of his signature is part of a flourish extending under his name. The document was then signed by R. (Randolph) B. Kelley, Deputy Collector of

Customs. He is listed in the 1870 Arizona Territorial Census for Arizona City as a Deputy U.S. Customs Collector, age 24.

Arizona City experienced a change in name from Yuma on October 28, 1869, and remained as such until April 14, 1873, when the name reverted permanently back to Yuma. Thus Arizona City existed for but three and a half years. This is the only revenue document usage known from there.

INVOICE OF MERCHANDISE				
Purchased in <u>Yuma</u> Mexico, by <u>Tra Mabbet</u>				
for importation into the District of Paso del Norte, in vehicles.				
ARTICLES.	RATE OF DUTY.		TOTAL VALUE.	TOTAL DUTIES.
	AD. VAL.	SPECIFIC.		
170 Bushels Barley			15 85 00	25 50
and charges and transportation			85 00	
			170 00	25 50

I, Tra Mabbet do solemnly and truly swear that the entry now delivered by me to the Collector of the District of Paso del Norte, contains a just and true account of all the goods, wares and merchandise, imported by and consigned to me on wagons, whereof I am master, from Yuma Mexico; that the Invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares and merchandise, of all charges thereon, including charges of purchasing, cartages, bleaching, dyeing, dressing, furnishing, putting up and packing, and no other discount, draw-back, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any Invoice or Bill of Lading other than those now produced by me, and that they are in the same state in which I actually received them. And I do further swear, that I have not, in the said Entry or Invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise, and that, if at any time hereafter I discover any error in the said Invoice, or in the account now produced, of the said goods, wares and merchandise, or receive any other Invoice of the same, I will immediately make the same known to the Collector of this District.

Sworn to before me this 25 day of June 18 70

Tra Mabbet
Collector of Customs.

R. B. Kelley
Deputy

The decisions of the Commissioner of Internal Revenue, and the recommendations of the United States Revenue Commission, concerning the proprietary stamp taxes of 1863–1901

by Paul Weidhaas, ARA

The USIR Tax Manuals of 1863–1865

The first Commissioner of Internal Revenue, George S. Boutwell, prepared a series of manuals which served to promulgate and clarify the statutes enacting the stamp taxes of the Civil War era. These taxpayers' manuals provided tax collectors and business owners a handy compendium of the tax laws and amendments, as well as the regulations, decisions, and rulings of the commissioner. The manuals permit present-day revenueurs a look at the arcane tax matters of yesteryear.

The complex and confusing new taxes resulted in a flood of inquiries, prompting the preparation of the manuals. According to the introduction to the 1863 manual, letters were streaming in to the Internal Revenue office soon after the new taxes went into effect, asking for clarification of points of law. In the month of October 1862, the letters sent numbered, occasionally, eight hundred per day. Eight clerks were employed to answer the common and repetitive inquiries, but the commissioner himself answered those letters of an unusual or nonrecurring nature. These were formalized into a series of consecutively numbered decisions, which I found to be the most valuable sections of the manuals.

I have located manuals for the years 1863, 1864 and 1865, authored by Boutwell and published under various titles, all with the aim of helping those collecting and paying stamp taxes to negotiate the sometimes thorny thickets of the tax statutes. Since my interest lies with the taxes on proprietary articles, my research focused on this particular aspect.

For instance, during the short-lived period of the tax on preserved shellfish, Commissioner Boutwell ruled that fresh oysters put up in airtight cans were subject to duty, but oysters put up in non-airtight kegs were not (Ruling 159).

In another ruling, pickles and preserves were subject to taxation under all circumstances, but were not liable to be again assessed when removed from casks into smaller packages. This is contrary to decisions made concerning patent medicines and perfumeries in bulk, which when drawn into smaller containers, were obliged to also carry tax stamps, even when the containers were provided by the customer (Rulings 160 and 287). Ruling 160

further stated that vegetables in airtight packages were not liable to taxation, unless desiccated or otherwise prepared.

Ruling 236 addressed instances of articles enumerated in Schedule C, Medicines or Preparations, sold in bulk or in quantities greater than that specified in the law, those in packets, boxes, bottles, pots, phials, or other enclosures. Casks, kegs, and the like were to be taxed as "manufactures" at a rate of 5%, under Section 94 of the Act of June 30, 1864, but were additionally subject to the excise tax when dispensed in those packages mentioned in the schedule.

Did you know that prepared chalk was subject to stamp duty? Per Ruling 252, since prepared chalk was used almost exclusively as a cosmetic, each packet was to be taxed accordingly.

The question of uncompounded medicinal chemicals was addressed in Ruling 255. Normally these were exempt from tax, per Section 166. But Husband's Calcined Magnesia was subject to tax, since that name failed to appear in the pharmacopoeias of the time, and since the maker claimed an exclusive right to prepare the article.

However, makers of generic cosmetics and perfumeries, such as rose water, were to learn in Ruling 278 that all such must be stamped, whether proprietary or not; that is, whether manufactured with or without a private formula.

A student of tax law would be further intrigued by some of the arcane rulings not pertaining to the stamp tax. As noted, Section 94 of the Act of June 30, 1864, imposed an ad valorem tax of 5% on manufactures. It seems that Commissioner Boutwell was kept well occupied in delineating what this broad category actually included. The minutia involved must have been overwhelming at times. For example, connecting pipes for steam engines, made to order, even if reconfigured from old tubes, were taxable. Bobbins and horseshoe nails were each ruled as taxable. Ice cream and cheese were not considered manufactures within the meaning of the law, yet macaroni and vermicelli were. What is interesting is that the commissioner's word was final; there seemed to be no process for appeals.

The 1866 Special Report No. 8 of the United States Revenue Commission

The reports of the little-known United States Revenue Commission offer collectors some glimpses at the evolving post bellum United States stamp tax system.

The United States Revenue Commission (USRC) was created by Sec. 19 of the Act of March 3, 1865. Its three members were appointed by the treasury secretary, and were directed to review existing tax laws and recommend possible changes. The commission became fully organized in June 1865, shortly after the cessation of hostilities.

The USRC prepared at least ten special reports in fulfillment of its congressional charge. The commission's Special Report No. 8, dated February 1866, with the subtitle "Report on proprietary and other medicines, perfumery, playing-cards, etc. (See Schedule C,) as sources of national revenue," was duly delivered to Treasury Secretary Hugh McCulloch. He presented it to Speaker of the House of Representatives Schuyler Colfax on March 14, 1866, being referred to the Committee of Ways and Means and ordered to be printed that same day.

Published as *Ex. Doc. No. 68 of the 39th Congress, 1st Session*, the report provides new insights to the student of Civil War-era stamp taxes. In short, the USRC recommended increasing the tax on proprietary medicines, perfumery and cosmetics from 4% to a whopping 10%.

The reasoning went like this. In the original law, the manufacturers' tax was 3%, based upon the net sales, while the stamp duty for Schedule C articles was 4%, based upon the retail price. The commission believed that this tax structure was originally intended to discriminate in favor of "legitimate" medicines. Subsequent revisions of the law raised the manufacturers' tax first to 5%, and then to 6%, while the stamp duties remained unchanged.

The effect was an unintentional but "unjust" reversal of the aim of promoting legitimate drugs. The proposed ten percent tax would restore (and increase) the intended favoritism.

As if predicting Congress' query why such a hike

was being proposed, the report goes on to say that a stamp duty of 8% would have applied better in a few cases, but it would hardly have restored the original discrimination, and surmised that "the original discrimination was too small for the protection of the best interests both of the revenue and the public." Congress did not look favorably upon this proposal, as this stamp tax remained unchanged for seventeen more years.

Interestingly, the report also recommends a 10% tax on perfumery and cosmetics, but gives no rationale for this tax hike. Since all perfumery and cosmetic products were taxed alike at 4%, and with no "legitimate" products enjoying a lesser tax rate, it seems the aim was simply to raise revenue without use of the guise of preferential treatment of one kind of industry deemed to be of greater social value. Again, Congress did not enact this proposal.

The report further recommended that playing cards, then taxed at the varying rates of two, four, ten, and fifteen cents and upwards per pack, according to their selling price and value, be taxed five cents, irrespective of price or value. In the rationale that follows, we find that a very large proportion of playing cards manufactured and sold fell in the two and four cent rates. The proposed rate would therefore increase revenue, and experience showed that "the most important results in the stamp department of the revenue, flow from the use of the smallest stamps employed extensively." This proposal was duly adopted by way of the Act of July 13, 1866.

Lastly, the commission takes on imported playing cards, perfumery, and patent medicines, which were exempt from stamp taxes if sold in their original packages. The report asserts that this provision was being extensively taken advantage of by unscrupulous domestic firms to escape taxation, by fraudulently representing their goods as of foreign manufacture. The remedy was to tax all Schedule C articles, foreign and domestic, alike. This was also accomplished by of the Act of July 13, 1866.

Treasury Decisions under the Internal Revenue Laws of the U. S., 1898–1901

The resumption of taxes on certain proprietary articles under the War-Revenue Act of June 13, 1898, was soon followed by another batch of decisions by the various Internal Revenue commissioners, interpreting the intent of Congress in myriad and minute matters pertaining to stamp duties.

As during the Civil War, the newly enacted stamp taxes of the Spanish-American War engendered a slew of inquiries from tax collectors and

manufacturing firms, seeking clarification of the convoluted tax system.

One of the first questions dealt with products still for sale and stamped with old revenues. The J. C. Ayer Company wrote and explained that it had thousands of commission accounts with druggists throughout the United States, where the firm kept possession of medicines until sold. Quite a number of these retail druggists had on hand unsold medi-

cines stamped with old revenues. Decisions 19608 and 19732 ruled that stamps issued under repealed acts could not be used in lieu of those required by the 1898 act. Drugstores selling stocks of old patent medicines had to affix new stamps. One can only imagine the scarcity of any extant articles bearing revenues of both wars, rather like letters bearing demonetized postage during the Civil War, returned for valid postage.

Likewise, in Decision 19527, bottles of Rhein-
strom Bitters on hand before the stamp tax went into effect were just as liable to the stamp tax as bottles delivered after July 1, 1898.

Commissioner Scott made a break with precedence when he advised a Newark druggist that an article with the printed retail price of \$1.50, but which he was selling for 95 cents, must be stamped according to the regular retail price as set by the manufacturer (Decision 19603). This was at variance from the response to similar inquiries made during the 1860s, which permitted articles to be taxed based on the vendors' retail prices.

A manufacturing pharmacist outfit in Baltimore asked whether their medicines were tax exempt, since they made no claim to proprietorship, copyright or trademark; such exemption had been allowed previously. But decision 19522 pointed out that the Act of June 13, 1898 made no provision for exemption for non-secret preparations. The stamp taxes applied to all medicinal articles compounded by any formula, published or not, which were advertised as remedies or specifics for any ailment.

This ruling was further defined by Decision 20393, in which the famed Battle Creek Sanitarium Health Food Company's various food products were considered. It was ruled that the firm was obliged to pay tax on Granose Flakes, a specific for indigestion, but that wheat gluten, recommended as food for the sick, was not taxable. The commissioner recognized the distinction between food preparations recommended as a diet for those suffering from certain complaints, and those recommended as a cure for such complaints.

Hygeia Lithia Water was ruled as taxable, since it was at times advertised as beneficial for gout and rheumatism. Too, Liberty Brand root beer and wild cherry phosphate, while primarily beverages, were also taxable, since they were recommended for the prevention of certain diseases (Rulings 19622 and 19705). So too, Cuticura soap and Colgate Sulphur Soap, recommended for improving the complexion and purifying the skin, were ruled to be taxable.

Decision 19563 is one example that even the final arbiter, the Commissioner of Internal Revenue, could show some flexibility in his rulings.

Initially, he ruled that samples of articles mentioned in Schedule B of the act, distributed gratuitously, were liable to the stamp tax, according to the value of such sample. Later, though, it was ruled that free samples were tax free if they bore certain labels. Larger articles had to have a lengthy notice legibly printed thereon:

This is a free sample removed from the factory for gratuitous distribution. Any person selling or exposing for sale this sample, unstamped, at any time will be liable to all pains and penalties of the law denounced against persons selling, or exposing for sale, unstamped articles taxable under Schedule B, act of June 13, 1898.

Thankfully, small-sized samples were allowed to substitute an abbreviated notice: "Free sample. Penalty for sale, \$500."

In ruling 19747, the commissioner advised tax collectors that the one per cent discount allowed for revenue stamps sold in quantities of \$100 or more face value, applied only to adhesive stamps used in payment of the tax levied in Schedules A (documentaries) and B (proprietary). Special attention was called to the fact that the discount did not apply to imprinted stamps on checks, drafts, and other documents, nor to proprietary stamps printed from private dies. This latter came as a surprise, since Civil War-era match and medicines were especially attractive to the manufacturers because of the discounts. So only purchasers of general issue adhesives enjoyed the discount during the Spanish-American War era.

It is fitting that I close with a ruling dated April 10, 1900, and addressed to none other than Louis Robie, famed revenue dealer and speculator in the then-current match and medicine issues. The verbatim reply follows.

Sir: Your letter of 5th instant is received, inquiring as to your right, as a stamp collector, to purchase and sell proprietary stamps made from private dies, as well as other proprietary stamps.

You state that some proprietors do not object to selling their stamps; that others do object and will not sell or give away a single specimen, claiming that it defeats the object they had in adopting the special stamp. You inclose three samples of proprietary stamps, two of which are new and unused, which you bought from the proprietors, and one which has been used upon a bottle of "San Metto," manufactured by the Od Chemical Company of New York. You state that on the packages stamped by the Od Chemical Company are printed the following words:

It is unlawful to have in possession the Government revenue stamp on this package except as attached to this package containing the bottle of medicine. The penalties are severe.

You ask if this is correct. You state that you got

the stamp from a party who buys the stamped medicine by the dozen. He uses the medicine and gives you the stamps to sell. You submit that if the statement of the Od Chemical Company is correct all stamp collections of private parties can be confiscated and penalties imposed.

In reply, you are advised that, as to proprietary stamps furnished by the Government, their sale to all persons applying for them is specifically authorized by section 25 of the act of June 13, 1898.

As to proprietary stamps from private dies or designs, furnished without expense to the Government, under section 9 of the act, they can only be legitimately procured from their proprietors. The method of procurement by purchase of the proprietary article to which they are affixed, and removal therefrom without destruction, is unlawful, for the reason that section 9 provides that—

In all cases where such stamp is used, instead of cancellation by initials and date, the said stamp shall

be so affixed on the box, bottle, or package that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed.

In view of this provision, the burden of proof will be on anyone found in possession of a proprietary stamp from a private die or design as authorized by section 9, which has been used and removed without destruction, to show that it was not removed for reuse and fraud of the revenue.

Respectfully, G. W. Wilson, *Commissioner*.

Sources consulted

Boutwell, G. S. *A manual of the direct and excise tax system of the United States, including the forms and regulations established by the Commissioner of Internal Revenue, the decisions and rulings of the commissioner, together with extracts from the correspondence of the office.* Boston, MA: Little, Decisions/to page 40

by Michael Mahler, ARA

For years revenue specialists have pondered the mystery of First Issue Silk Paper varieties. What we do know is silk papers first started showing up in late 1871. Quite often the physical thickness of the paper is heavier and thicker than the early thin paper printings. This thicker paper often meant that the ink from these later printings held their color, and are deeper and richer than printings from the 1860s period.

The use of silk paper was an experimental process and frequently a large multiple provided an unusual situation where some stamps in the multiple showed evidence of silk fibers while other stamps showed none. I personally have seen several of these kinds of multiples over the years.

Pictured above is an irregular block of seven of the perforated 20¢ Foreign Exchange. Multiples in general of R41c are quite scarce. This particular multiple was initially listed on the Curtis Census as an R41c, on piece. Obviously this item has traveled around for more than 140 years remaining on paper and identified as R41c.

I recently came across this item at a show and immediately noticed the distinctive color of the later issue along with the manuscript date of 1872. I quickly realized it was time to gamble. I purchased the piece and when I got it back to the office I soaked the block off of the paper backing. After drying and pressing the block, I got out my thirty power loupe and started examining the back of the multiple. I was not surprised to find that two of the stamps clearly showed blue silk fibers and one other stamp also had what looked like a fiber of some sort.

Then I moved to my high power microscope and verified the fibers I saw were indeed blue and contained within the paper.

So, here we have a case of a First Issue multiple with some stamps being silk and others which are not. I sent the block to the Philatelic Foundation for a certificate and it was returned recently with a most curious opinion, and in fact it is the first time in forty years I have seen a certificate describing a revenue multiple with two distinct different Scott numbers. The description reads: "Positions 2 & 3 are genuine Scott R41d, with blue silk fibers, the balance (Scott R41c) with no discernible trace of silk fibers; the multiple with a few separations between positions 1 & 2."

My opinion is this entire multiple is R41d, silk paper, with some of the stamps not showing silk fibers. The color, the paper thickness and the manuscript date all support the opinion this piece was the later silk paper issue. The fact some of the stamps do not show silk fibers does not preclude them from being silk paper stamps. A most interesting item for specialists to ponder. What do you think?



Fortified Sweet Wines

by Ronald E. Leshner, ARA

Introduction

Fortified sweet wines are wines with excess sugar, which, in order to prevent from spoiling, have had added to them grape brandy to raise their alcoholic content to 18–20%. Fortified wines include sherry, port, madeira, marsala and such low-end beverages as Thunderbird, Wild Irish Rose, Night Train and MD 20/20. The wine industry has a long aversion to the term fortified sweet wines, preferring simply sweet wines.

In 1890 Congress enacted a law (Fifty-first Congress, Session I, Chapter 1244, passed October 1, 1890) governing the use of tax free grape brandy for fortifying sweet wines. A number of the provisions of the law are of some interest:

1. The use of wine spirits or brandy free of tax is confined to nine months of the year. This practice was not permitted during May, June or July (Section 42).

2. The resulting fortified sweet wine had to be between 14 and 24% in alcoholic content (Section 42).

3. No water was to be added before, during, or after the fortification process. Any water added caused the alcohol to be unlawfully used (Section 44).

4. The use of wine spirits free of tax for the fortification of sweet wines shall be begun and completed at the vineyard where the grapes were crushed and the grape juice expressed and fermented. Internal revenue officers are to supervise the process of fortifying the sweet wines and to seal the packages with stamps or seals as prescribed by the Commissioner of Internal Revenue (Section 45).

The stamps

The stamps issued for the control of the process of fortifying sweet wines are, strictly speaking, not taxpaid, but rather labels that denoted either (1) the tax free status of the brandy used in fortifying the wine or (2) the finished product, fortified wine. These stamps were listed in the Springfield list (Bartlett and Norton 1912) and proofs were first illustrated by Turner (1974).

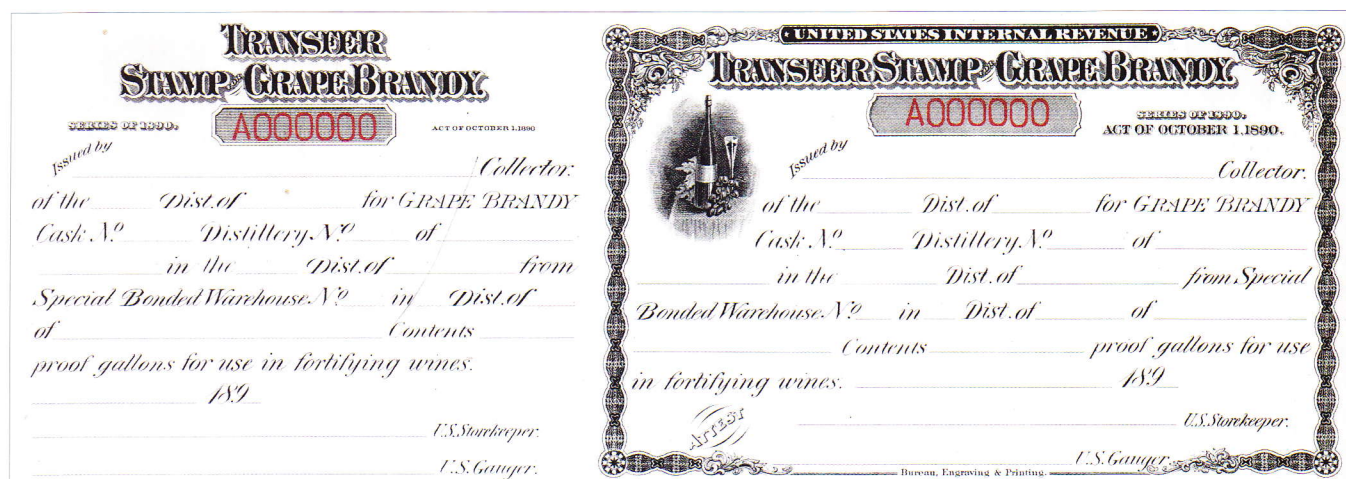


Figure 1. Proof of the Transfer stamp for Grape Brandy, Series of 1890.

Transfer Stamp for Grape Brandy, Series of 1890

This stamp (Figure 1) was used to authorize the withdrawal of grape brandy free of tax from special bonded warehouses for use in fortifying sweet wines. The stamp was printed in black and measures 236 x 83 mm. The serial number was added in red.

The stamp features a pleasant vignette of grapes, a wine bottle, and what appears to be a footed pilser glass (today associated with beer, but perhaps in 1890 this style glass was in favor for fortified

sweet wines).

In spite of almost a half million stamps delivered to Internal Revenue by the Bureau of Engraving and Printing over a twenty-six year period (Table I), this author has been unable to locate any issued stamps in collectors' hands. We should not be surprised by the absence of used examples. The stamps were used only within the vineyard for wine spirits or brandy where sweet wines were being fortified under government supervision. For a used example

to have found its way into collector hands probably would have required an employee of the vineyard to secure one of the stamps under the watchful eye of the U. S. Internal Revenue Storekeeper or Gauger. Or possibly a Storekeeper or Gauger to have removed one of the stamps for his private stamp collection. If a used example has survived, it has not been reported. The proof on white paper listed in Turner (1974) was in the collection of the late Morton Dean Joyce and today is the only extant example recorded in collectors' hands.

Transfer Stamp for Grape Brandy, Series of 1911

The Bureau of Engraving and Printing annual reports indicate that 20,000 of a Series of 1911, transfer stamp for grape brandy were printed during the 1917 fiscal year. This change may have been part of the cost-cutting efforts of the 1910-11 period that resulted in many changes in the production of taxpaid and customs stamps. Because of its designation as a series of 1911 stamp, it seems plausible that the quantities reported during the 1911 and 1914 fiscal years (see Table I) may also have been Series

Table I

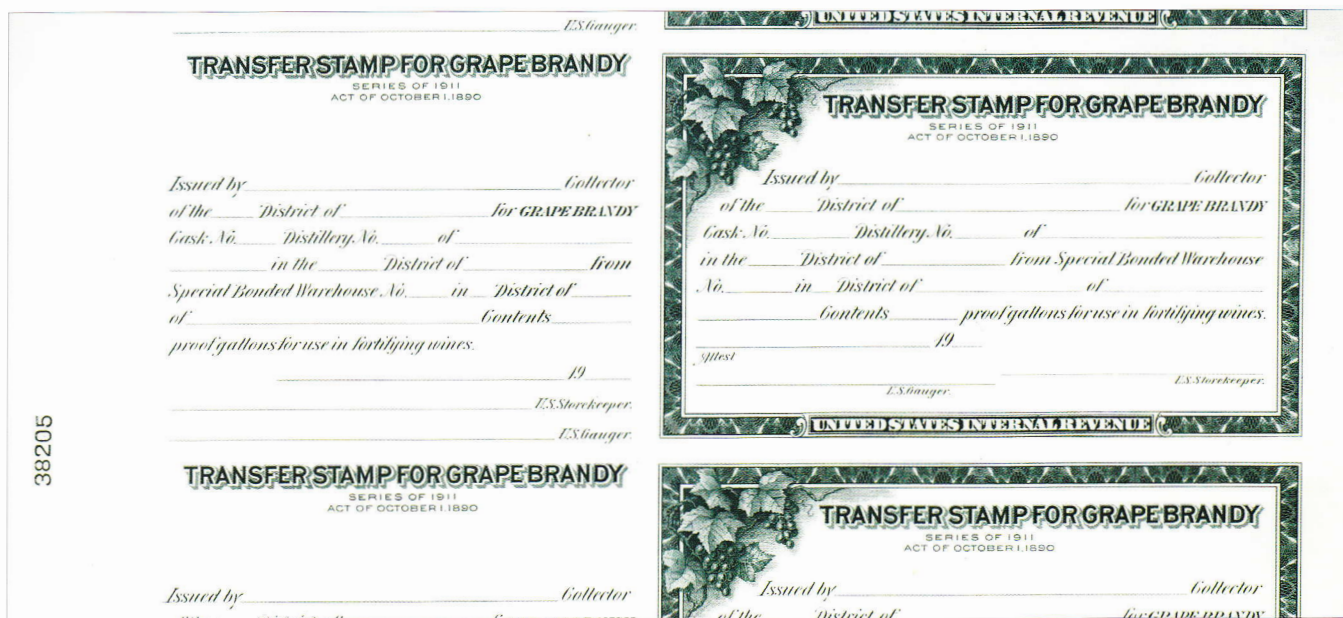
Transfer Stamp for Grape Brandy, Series of 1890 Quantities delivered to Internal Revenue

Fiscal Year	Quantity	Fiscal Year	Quantity	Fiscal Year	Quantity
1891	8,000	1900	-0-	1908	20,000
1892	36,000	1901	32,000	1909	24,000
1893-4	-0-	1902	32,000	1910	20,000
1895	4,000	1903	64,000	1911	20,000
1896	16,000	1904	-0-	1912-13	-0-
1897	16,000	1905	24,000	1914	60,000
1898	24,000	1906	-0-	1915-16	-0-
1899	24,000	1907	40,000		
Total					464,000

of 1911 stamps. However, the Bureau annual reports clearly indicate that they were Series of 1890 stamps. Was this an oversight?

Among the certified plate proofs, which are housed in the National Numismatic Collection in the Museum of American History of the Smithsonian Institution, is an example of this Series of 1911 stamp (Figure 2) from plate 38205.

Figure 2. Proof of the Transfer stamp for Grape Brandy, Series of 1911.



Stamp for Fortified Sweet Wine, Series of 1890

The stamp for Fortified Sweet Wine was used to seal the packages of the fortified sweet wines. The vignette in the upper left contains a wine bottle lying on its side amidst a bunch of grapes. These stamps were printed in black on blue watermarked paper; the design measures 213 x 85 mm. The serial number was added in red. Two unused copies, printed on blue paper, are known, serial numbers A90699 and A90700 (Figure 3), both unused with stub. At one time these two comprised a complete

sheet in a booklet. An examination of the quantities delivered (Table II) places the printing of these particular stamps in the 1907 fiscal year). One should note that the date line is headed 190_, further evidence that it was printed in the first decade of the twentieth century. Only 140,000 of the stamps were ever printed by the Bureau of Engraving and Printing.

Recently a used example has surfaced (Figure 4). The serial number (A17557) shows that this stamp



Figure 3. Unused Series of 1890 Fortified Sweet Wine Stamp.

Figure 4. The only recorded used Series of 1890 Fortified Sweet Wine Stamp.

Table II

**Fortified Sweet Wine, Series of 1890
Quantities delivered to Internal Revenue**

Fiscal Year	Quantity	Fiscal Year	Quantity	Fiscal Year	Quantity
1891	16,000	1896-1900	-0-	1907	40,000
1892	4,000	1901	8,000	1908-1909	-0-
1893	4,000	1902-1903	-0-	1910	20,000
1894	12,000	1904	24,000	1911-1912	-0-
1895	12,000	1905-1906	-0-		
Total				140,000	

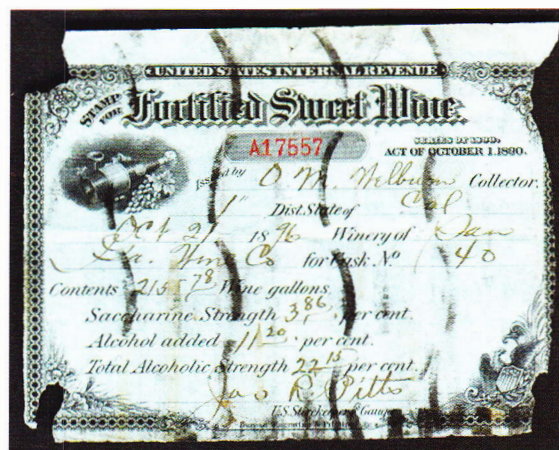
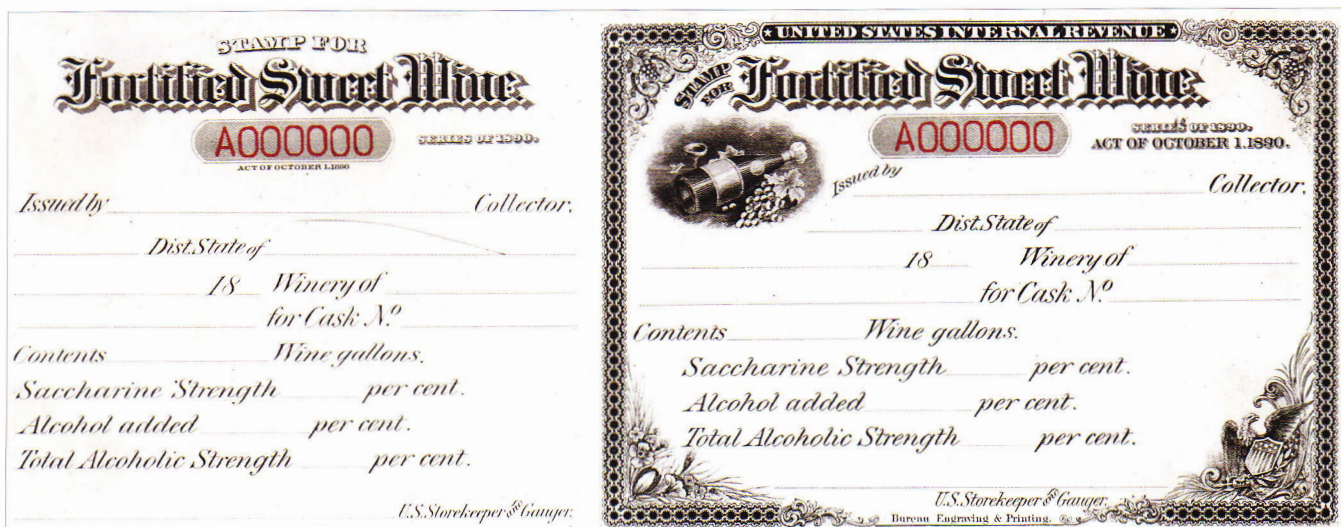


Figure 5. Proof of the Series of 1890 Fortified Sweet Wine Stamp.

was delivered during the 1892 fiscal year. Further the date line on the stamp has the printed 18__ designation. The stamp was used October 21, 1896 in the First District, California. The filled in portion of the stamp states that the alcohol added was 11.20

per cent (22.4 proof?) and that the total alcoholic strength was 22.15 per cent (44.3 proof). Since to raise the proof of the wine to "fortify" it one adds higher proof spirits, it would make more sense if one were to reverse those two numbers. Probably



the higher proof spirit (22.15% or 44.3 proof) was added to raise the alcohol content of the wine to 11.4 per cent, properly within the approved range of 14 to 24% for sweet wine.

In addition to the one used and two unused examples, there are a proof (Figure 5) and specimen on white paper that were reported initially in Turner (1974).

Figure 6. Proof of the Series of 1911 Fortified Sweet Wine Stamp



Stamp for Fortified Sweet Wine, Series of 1911

The reference to this stamp is from the Bureau's miscellaneous plate book. Four plates were created in May 1912: 38242, 38291, 28269, and 38284. They are listed as having been sent to the presses from August 3 until August 8, 1933. The plates were cancelled November 16, 1933. An example of a plate proof of this stamp was found in the housed in the National Numismatic Collection in the Museum of American History of the Smithsonian Institution (Figure 6). Apparently this stamp remained in use through Prohibition, perhaps in use in the production of sacramental wines. An examination of the annual reports of the Commissioner of Internal Revenue shows that the following number

Table III

Number of Fortified Sweet Wine Stamps, Series of 1911 Issued to District Collectors Fiscal Years 1913–1935

Fiscal Year	Quantity	Fiscal Year	Quantity	Fiscal Year	Quantity
1913	5,600	1919	6,000	1925–28	-0-
1914	2,400	1920	-0-	1929	200
1915	-0-	1921	200	1930–33	-0-
1916	200	1922	600	1934	2,000
1917	400	1923	-0-	1935	5,000
1918	-0-	1924	200		
				Total	20,800

of stamps issued during this period is rather small (Table III).

Fortified Wine for Exportation, Series of 1890

The stamp for Fortified Wine for Exportation was first listed in the philatelic literature by Bartlett and Norton (1912). Their listing indicates no information other than its existence, the authors having

never seen the stamp. The miscellaneous plate book in the Bureau of Engraving and Printing lists plate number 2946 for this stamp with a date of November 12, 1890.

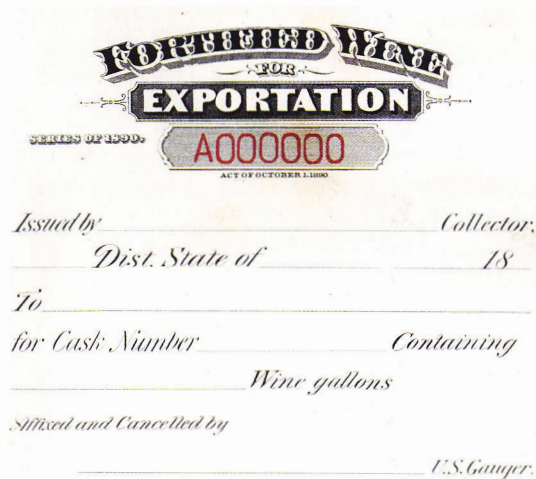
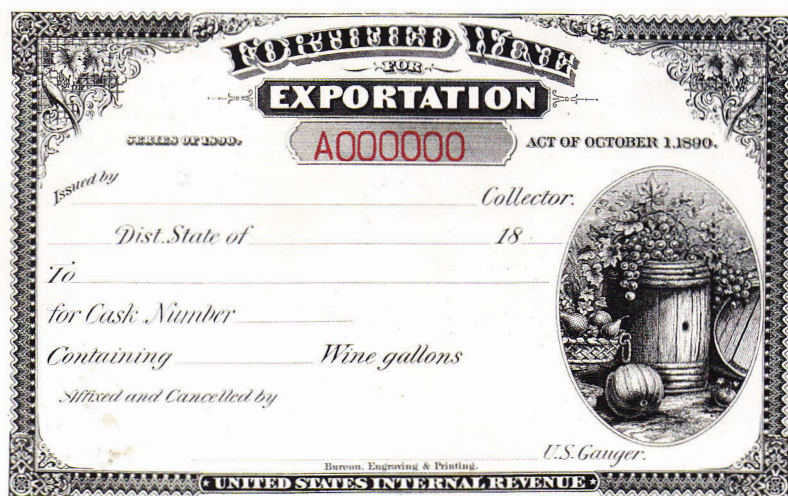


Figure 7. Proof of the Series of 1890 Fortified Wine Stamp for Exportation.

Turner (1974, p. 339) illustrates the stamp, which measures 224 x 85 mm. The vignette at the lower right is a cropped version of the vignette found on the Series of 1879 Imported Spirits stamps. The frame and lettering are engraved and printed in black with a serial number added in red. As can be seen from Table IV, Bureau records indicate that stamps were only printed in two fiscal years: 1891 and 1901. Presumably the fiscal year



1901 delivery was with a date line altered to 190_ or 19___. Beyond the proof (Figure 5) and specimen on white paper listed by Turner (1974), none of the issued stamps are recorded in collector's hands.

The author gratefully acknowledges the assistance of Tom Lera of the National Postal Museum in obtaining scans of the proofs of the Series of 1911 Transfer of Grape Brandy stamp and the Series of 1911 Fortified Sweet Wine stamp.

References

- Bartlett, J. D. and W. W. Norton. 1912. *United States Internal Revenue Stamps, Hydrometers, Lock Seals*. Springfield MA: United States Revenue Society.
- Turner, G. T. 1974. *Essays and Proofs of United States Internal Revenue Stamps*. Arlington, MA: Bureau Issues Association.

Table IV

Fortified Sweet Wine for Exportation, Series of 1890 Quantities delivered to Internal Revenue

Fiscal Year	Quantity	Fiscal Year	Quantity
1891	8,000	1901	8,000
		Total	16,000

Decisions/continued from page 35

- Brown & Co., 1863: i-vii; 1864: 175-6, 187, 190, 194, 196.
- McCulloch, H. *Letter from the Secretary of the Treasury, transmitting Reports of the United States Revenue Commission on proprietary and other medicines, perfumery, playing-cards, &c., as sources of national revenue, and upon the relations of foreign trade to domestic industry and internal revenue*. Washington, DC: Department of the

Treasury, 1866: 1-8.

———. *Compilations of Decisions Rendered by the Commissioner of Internal Revenue under the War-Revenue Act of June 13, 1898*; v. 1, 1898-1899. Washington, DC: GPO, 1899:180-181, 213-225, 238-247, 335-343; v. 3, Jan.-Dec. 1900; 1901: 36-47, 83-85, 106-107. Brown & Co., 1863: i-vii; 1864: 175-6, 187, 190, 194, 196.

State Revenue News—second quarter 2011

The second quarter 2011 issue of the *State Revenue News* features "Georgia & South Carolina" although the articles are in no way limited to those states. Notable among other items is SRS Auction 50. This is a 491 lot mail sale of state revenue stamps and literature. The sale is now closed but there will

be future sales with participation limited to SRS members in good standing. If you are looking for state revenues, these sales can make your membership worthwhile just as are the ARA auctions.

Two other benefits to members are the SRS
SRS/to page 48

Two printings of Bikaner hundis: upright and sideways

by Steven Zwillinger, ARA

Although my primary collecting interest in stamps and stationery of Edwardian India, I (like all of us) have several small sideline collections. One of these sideline collections is the roughly printed Hundi forms of Bikaner State.

A Hundi is an Indian fiscal instrument that is a cross between a postal order, a check, a bill of exchange and a promissory note. Hundis can be payable to one's self, to a third party or parties, on a given date, on the delivery of goods, or a combination of factors. Technically, a Hundi is an unconditional order made by a person directing another to pay a certain sum of money to a person named in the order. As with all British Indian legal documents, Hundis were not enforceable by a court unless the proper tax was paid. The use of official Hundi paper was a convenient way to pay the tax that varied with the size of the transaction.

Koeppel and Manners identify the roughly printed Bikaner note as Bikaner type 30 and list sixteen denominations. These are shown in Table I. Koeppel and Manners do not describe any varieties or variations.

I have some denominations not listed. More importantly, I have identified two major varieties of this Hundi note with each having early and late versions.

The normal Bikaner Hundi note (type 30) is shown in Figure 1.

The illustration Koeppel and Manners provide shows the seal of the state of Bikaner in an upright position (see Figure 2). At least some values of the series were printed with the seal in a sideways orientation (see Figure 3).

These Hundis appear to have been printed with woodblocks. Wood wears rapidly and there is an obvious difference between early and late printings. In the early printings detail is sharp and clear

Table I

Denominations reported by Koeppel and Manners

2a	9a	1r	4r 8a
3a	10a	1r 2a	9r
4a	12a	1r 8a	18r
6a	15a	2r 4a	27r



Figure 1. Ten Annas Hundi
Note the tear is the cancellation.



Figure 2. The central seal is upright, an early printing with sharp details.



Figure 3. The central seal is sideways, an early printing with sharp details.



Figure 4. The seal is upright, a late printing with rough and distorted details.

with individual lines in the design are clear. In later printings the wood has worn down and most details have been lost with much of the design appearing as large blobs of ink. See figures 2 and 3 as examples of early (fine detail) printings. Note the dots around the seal and the clear figures above the word "HUN-

DI" on the note.

Figure 4 is an example of late a printing. Finally, although the majority of this issue is in various shades of red, there are notes with a distinctly orange printing.

Hundis were frequently joined together to make

Revenue exhibit awards

[Please note: The listings for this column are primarily obtained from the palmaries listings for the World Series of Philately shows as listed on the American Philatelic Society website (STAMPS.ORG). As a result, revenue exhibits and awards at most regional and local shows remain unknown to the editor. If you can provide information about revenue exhibits at these shows, please contact the editor so they may be listed in future issues.]

WESTPEX 2011, April 29–May 1, Burlingame, California

Jewels of the Gilded Age (And Beyond): Bonds Bearing New York Mortgage Endorsement, Secured Debt and Investments Tax Stamps of 1911–20 by

Michael Mahler: Gold.

Revenue Stamped Paper of the Philippines by John M. Hunt: Vermeil, International Philippine Philatelic Society Eugene A. Garrett Award

NOJEX, May 27–29, Secaucus, New Jersey

The Civil War Sun Picture Tax-Taxed Photographs 1864–1866 by Bruce Baryl: Gold, American Philatelic Society Research Medal.

NAPEX 2011, June 3–6, McLean, Virginia
Literature

The American Revenuer, Volume 63 edited by Kenneth Trettin: Gold.

Mexico's Revenue Stamps by Michael D. Roberts: Vermeil.

a single Hindi document. Figure 5 shows a vertically joined Hundi with the top value having the upright seal and the lower having a sideways seal.

Table II lists the varieties I have seen. The items marked with an asterisk are those not listed by Koepfel and Manners.

Hundis of Birkaner are interesting in other respects that are outside the scope of this piece. Addition or corrections to information presented is gratefully accepted. I can be contacted at STEVE@ZWILLINGER.ORG.

Table II

Hundis in author's collection

Denomination	Upright seal	Sideways seal
2a	X	
3a		X
4a	X	
6a	X	X
9a		X
10a	X	
12a	X	X
15a		X
1r	X	
1r 2a		X
1r 8a	X	X
2r 4a		X
3r*	X	
4r*		X
4r 8a		X
6r*	X	
9r		X
18r		X
22r 8a*		X
27r		X

*Not listed by Koepfel and Manners.

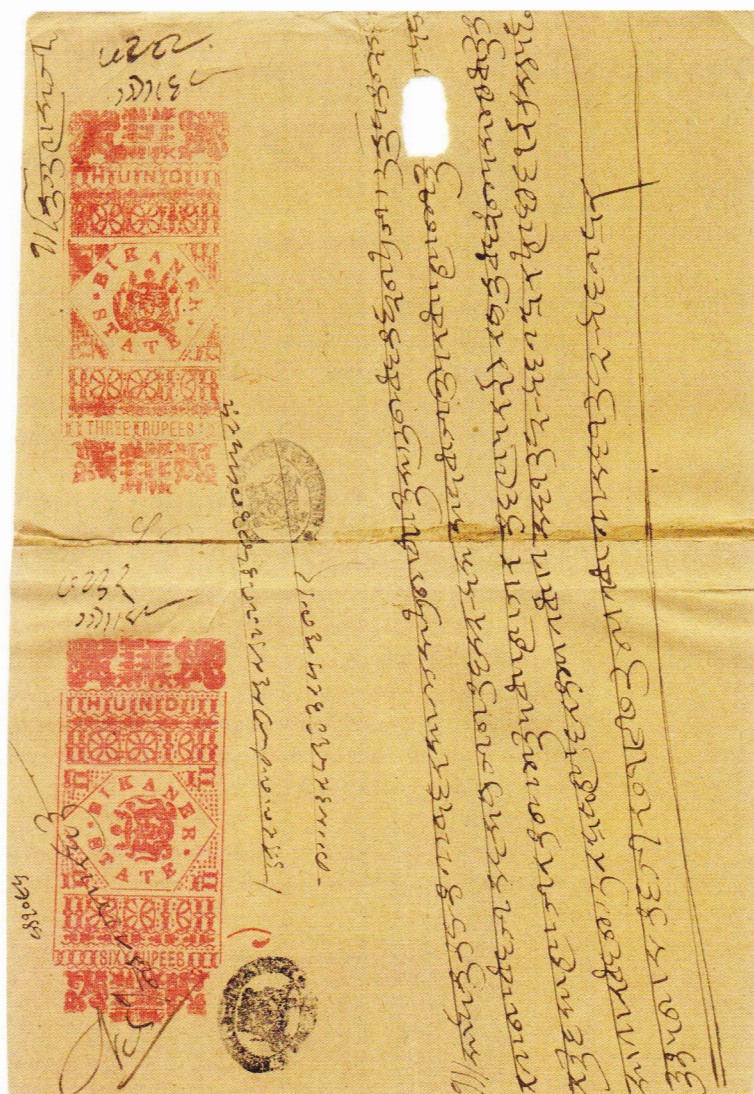


Figure 5. Joined Hundis—one with an upright seal and one with a sideways seal

“Neat little 1866 cancel”

ARA member Richard Sheaff has send a scan of what he terms “a neat little dated 1866 cancel.” It is still on document—a billhead receipt from Wallace Johnson of Buffalo, New York, for two bags of timothy seed (a type of forage grass) and a bushel of clover.

From the pattern of black ink between the lines of text in the cancel it might be assumed that this was canceled with a devise using an inked ribbon rather than a stamp pad.



A pair of 1871–72 stamped pawn tickets

By Scott Troutman, ARA

I enjoy the television show *Pawn Stars*, where weekly people in Las Vegas drag in items of every imaginable kind into Richard Harrison's pawn shop. It can be Revolutionary War documents, Civil War guns, old slot machines or Barbie dolls. As Richard says, "You never know what will come through that door."

Pawn shops are not new. In China they have been around for 3,000 years. The premise of pawning something is simple. You bring in an item with some value, the pawn shop makes you a loan based on the value of the item, and you have a fixed time period to pay off the loan. If you pay off the loan, then you get your item back. If you do not, the pawn shop sells it off to recoup their money. And to prove that the item is yours, you are given a pawn ticket which you must bring back with the money to get the item.

Recently I picked up two Philadelphia pawn tickets from 1871 and 1872 respectively, during

the period when the Civil War taxes were leveled on pawn tickets. As documents go, these I think these are fairly rare. When items were redeemed, the pawnshop put the tickets in the trash. If you did not redeem them, once the redemption period had passed, they were worthless.

Pawn broker's tickets were to be taxed as an agreement (Mahler 1999) but apparently were sometimes regarded as a receipt and only had a two-cent stamp attached. Looking at Michael Mahler's book on Civil War taxes (1988), a October 7, 1865, ruling was that these should be taxed at five cents. "Pawners' checks or tickets given for pledged articles should be stamped with a five cent stamp, instead of a two cent stamp as has recently been the practice. Pawnbrokers will be required by the Department [of Internal Revenue] to make good the amount of tax for which they have fallen in arrears by the non-use of paper stamps." The two tickets I have are both taxed at the five-cent rate.

Not accountable for Loss or Damage by Moths or Fire.

Office Hours—7 A. M. to 7 P. M. Saturday Evenings until 10 o'clock.

JACOB MYERS'
Girard Licensed Loan Office,
No. 1200 North Second St., cor. Cadwalader.

No. 3281 Shelf. \$57

Deposited by Superior

Articles, Shoe Case & 2 P. Books

as collateral security for the payment of \$ Four 00 cents, and to be repaid with lawful interest, with storage and other expenses, for 4 months from March 13th 1871, after which time the above goods are forfeited, and all claims pertaining thereto.

\$ 4.00

Goods cannot be Delivered without this Ticket.

ALL TRANSACTIONS STRICTLY CONFIDENTIAL.




Figure 1. An 1871 pawn broker's ticket stamped as an agreement at the five-cent rate. The tax has been paid with a First Issue Inland Exchange stamp.

No address is given on these tickets other than "Jacob Myers Girard Licensed Loan Office, No. 1200 North Street, cor. Cadwalader." Girard is a name long associated with Philadelphia, and this address is just off Girard Street in downtown. The tax on the ticket (Figure 1) from 1871 is paid with a R27c First Issue Inland Exchange stamp. So what came through the door? In this case Nupert pawned a "sack coat & 2 pr. Pants" for \$4. The ticket holder had four months after March 13, 1871, to redeem the item. The amount to be repaid is the amount the broker advanced along "with lawful interest, with storage and other expenses." It was common for interest to be up to 25%.

The second ticket (Figure 2) from 1872 is a little harder to read, and I had my friend Cindy Rajala, an expert on early handwriting, look at it. The tax is paid with a R137 five-cent Third Issue. This ticket is issued to Ryan for what Cindy reads as a "Striped shirt" for which he received a dollar which he had to pay back by four months after July 23, 1872, or else lose his shirt.

During this time period \$1.25 represented as much as several days' pay. Farm laborers often made as little as \$1.25 a week back then (room and board was provided) and even a railroad track hand only made \$1 a day. I am not sure you could pawn even a nice shirt for \$1, so I wonder if he pawned a "Striped shawl." A hand loomed wool shawl has about fifty hours of work in it between spinning the yarn and weaving the shawl. It would be well worth \$1 pawn and is not something you need in summer and is something the owner would be looking to get back come fall. At this time it was quite common for persons to pawn winter clothing in the spring and to redeem them in the fall; the practice provided both a little cash and summer storage for the items.

In his book on revenue-stamped documents, Mahler (1999, 6) illustrates a ticket quite similar to the one in Figure 1. It is the printed form with a manuscript "2" applied over the printed "1871" date; it is dated April 2 and acknowledges the

Not accountable for Loss or Damage by Moths or Fire

JACOB MYERS'
Girard Licensed Loan Office,
 No. 1200 North Second St., cor. Cadwalader.

Office Hours—7 A. M. to 7 P. M., Saturday Evenings until 10 o'clock.

No. *866* Shelf: *4*

Deposited by *Ryan*

Articles, *Striped shirt*

as collateral security for the payment of \$ *1.25* cents, and to be repaid with lawful interest, with storage and other expenses, for *4* months from *July 23* 1872, after which time the above goods are forfeited, and all claims pertaining thereto.

\$ *1.25*

Goods cannot be Delivered without this Ticket.

ALL TRANSACTIONS STRICTLY CONFIDENTIAL.

advancement of two dollars with a brown dress pledged as security. It is stamped with a five-cent Third Issue, the same as the 1872 ticket shown as Figure 2.

I knew a pawnbroker/stamp dealer in Salisbury, North Carolina, the late Richard Walker, who did a big business in seasonal items. In the fall the locals would pawn all the blower motors out of their air conditioners and the back room would stack full. Come spring, they would all be back for them. Many people took them out of rental houses and skipped town, and the local air conditioner repairmen all knew where they could get the missing motors cheap.

Now, if I could just find a pawn ticket with the two-cents rate applied.

References

- Mahler, Michael. 1988. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 57.
- . 1999. *A Catalog of United States Revenue Stamped Documents of the Civil War Era by Type and Tax Rate*. Rockford, IA: The American Revenue Association, 5–6.

Figure 2. An 1872 pawn ticket from the same shop with the five-cent tax paid with a Third Issue 5c stamp.

A new discovery—concluded

by M.P. Bratzel, Jr., ARA



Figure 1. Described as a new discovery by the author, this stamp was listed by Duston as No. 5.

In the July-August 2010 (63: 80) issue of *The American Revenuer*, I described a newly discovered Cameroun revenue stamp (Figure 1). The stamp is, however, not “new” but misdescribed in the catalogs (Duston 1987; Barbero, Daniel and Venot 2010). The answer lies in an article I published in *The American Revenuer* in June 1998 (52: 126–27). I overlooked pertinent information in a directive dated September

9, 1953, and published in the *Journal officiel du Cameroun* (Décision 4455, reproduced in Bratzel 1998). What is the story?

The directive authorized the formation of a commission to oversee the receipt, revaluation, and delivery of a stock of revenue stamps. Specifically, the commission was to receive from the records office (service de l’enregistrement et du timbre) at Douala 10,000 revenue stamps (timbres fiscaux) valued at 3 francs and already bearing the words budget communal (municipal budget). The government printer at Yaoundé was to revalue 2,000 stamps to 40 francs and 8,000 stamps to 10 francs. The revalued stamps were to be delivered to the civil administrator for Yaoundé, the territorial capital, for municipal use.

The original co-editors for the Duston catalog were G. M. Abrams and Henri Janton. Duston completed the

editing and published the catalog in 1987–88. In the catalog, under the heading taxes communales (municipal revenue) two stamps are listed and described as follows:

- No. 4. 10 on 3 F blue, violet and red. Cameroun in red.
- No. 5. 40 on 3 F blue, violet and red. Cameroun in red.

Duston (and CEPF) illustrated No. 4 (Figure 2) but not the latter. In my opinion, Duston did not have a copy of No. 5 (nor do the authors of the CEPF catalog). He likely relied on apparently incomplete information provided by Abrams and Janton, and he did not know about the directive noted above. Duston presumed that both stamps were prepared by revaluing taxes communales No. 1—3 F blue, violet and red with Cameroun in red.

This description matches the stamp illustrated in Figure 2.

But what happened? The acronym WAWA (West Africa Wins Again) says it all. Never expect the logical or straightforward. All too often, there is an unexpected twist with matters related to West Africa. And this is what apparently happened here.

The commission took delivery of fiscal revenue stamps (basic stamp Duston No. 60) already overprinted budget communales, as authorized in the directive. The stamps were then revalued, again as authorized, to 40 francs. This matches the description of my discovery depicted in Figure 1, and this stamp is apparently No. 5.

But what about No. 4? Why were the authorized stamps not used? For whatever reason, a decision was made to revalue instead the 3 franc taxes communales stamp to 10 francs, the stamp in Figure 2. Such latitude for making on-the-ground decisions was not unusual. A notable example related to the Cameroun Free French postage stamps overprinted Cameroun francais 27.8.40—that original directive was quite open ended, and three trials were prepared before the final overprint configurations were agreed upon.

Additional evidence supports this apparent course of action. Under 30X magnification, on the stamp in Figure 1, the end of one of the bars obliterating the old value is on top of the letter “l” in communal, confirming that the revaluation took place on stamps that had already been overprinted budget communal.

We can conclude then that the description in Duston’s (and the CEPF) catalog is incorrect. No. 5 is actually rose, brown rose and blue, with Cameroun in blue. We can also conclude that the stamps were not issued in 1955, as reported, but in 1953.

But the existence of un-revalued 3-franc timbre fiscal stamps overprinted budget communal has not been reported. So, we have yet one more Cameroun revenue stamp to seek. Happy hunting!

References

- Barbero, Henri, Irène Daniel, and Guy Venot. 2010. *Timbres Fiscaux des Colonies Françaises. Tome II. Afrique Équatoriale*. Paris: Cercle d’Étude de la Philatélie Fiscale
- Bratzel, M.P. Jr. 1998. Curiosity and Cameroun. *The*

The American Revenue Association

President's Letter

In the last issue of *The American Revenuer* I issued a call for someone to replace David Wenzel as Treasurer and was rewarded by a response from Tim Wait, who will become the new Treasurer by the end of this year at the latest. Tim has twenty years of experience as the Controller of a pharmaceutical company, with experience in closing books and budgeting. Join me in welcoming him to the ARA management team.

Tim and David will work together to effect the transition as soon as it is practical for both of them. Again, I want to thank David for having stepped in to work with the ARA despite a busy schedule, and we wish him luck for the future.

Dues

Our second billing should have gone out recently. Even though there were too many members who did not respond to the notice in *The American Revenuer*, publishing it here saved us several hundred dollars even when we take into consideration having to mail out more second notices than usual.

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.

BRATZEL, JR, MARTIN 7088. 1233 Virginia Ave, Windsor ON N8S 2Z1 Canada. France-Colonies, Germany-Colonies.

LAUNIER, ARTHUR G 7091. 13 ELakeshore Dr, Rome GA 30161. US-1,2,3 Issues, US-Embossed Revenue Stamped Paper, US-Revenue Stamped Paper.

MCGRATH, STEPHEN 7089. 7979 Orr Springs Rd, Ukiah CA 95482. US-1,2,3 Issues, US-M&M, US-Wines.

SCHWARTZ, BARRY A 7090. 54-36 63rd PL, Maspeth NY 11378-1213. Austro-Hungarian Empire, Canada, Mexico, US-Revenue Stamped Paper.

Unless someone can suggest a better procedure, we will do this again next year: print the first notice in *The American Revenuer* and follow up by mail for those who do not respond to it.

We received a substantial donation earlier this year, plus several more modest ones. All are appreciated. Thank you very much!

Don't forget that you can also donate material to the auction and let the proceeds go to the ARA. Think of this as "thinning the herd," and making a donation using money already spent.

Exhibiting

Although the Garfield-Perry show at which the ARA next meets is not until next March, I know from experience that their frames fill up quickly. We want to have a significant presence among the exhibits, so keep an eye on their website to see when a prospectus is available. We will remind you in *The American Revenuer* as we come closer to the date.

Robert Hohertz, ARA President

Secretary's Report

Reinstated

HIMPSL, FRANK L 1214. 1140 E Industrial Blvd, Pueblo West CO 81007.

Resigned

7037 SPARKS, DALE

Address Changes

EDWARDS, DAVID F 7022. 3727 Old Lexington Rd Unit 124, Winston-Salem NC 27107.

MASTERSON, K J 4626. 14111 Watersway Dr, Gibraltar MI 48173.

SOLITO, VINCENT J 5020. 125 Gen Lee Dr, Vivian LA 71082.

WEINSTOCK, SANFORD A 4669. 31949 Olde Franklin Dr, Farmington Hills MI 48334-1731.

American Revenuer June; 52: 126-127.

Bratzel, M. P. 2010. French Cameroun: A New Discovery. *The American Revenuer* July-August; 63: 80.

Décision no 4455 du 10 septembre 1953. *Journal officiel du Cameroun*, issue published September

23, 1953: 1536.

Duston, D.L. (ed.) 1987-88. *French Colonies Revenues (and Former Colonies Now Independent). Part II. Sub-Sahara African Colonies.* Peoria, Illinois: D. L. Duston (Sponsored by The American Revenue Association).

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com>.

Wanted: A clean copy of *Internal Revenue Special Tax Stamps 1873-1972* by Terence Hines (1977). Please send asking price and shipping cost to Scott Couch at TIGERCOLLECT@SBCGLOBAL.NET or to 4120 NW 79th St., #12 Kansas City, MO 64151. *2013*

Field Guides to Revenue Stamped Paper, Parts 1-7 Castenholz and Sons, Publishers. New copies All for \$115.00. Leif Ratliff (LNRATLIFF@BELLSOUTH.NET) PO Box 429, Madisonville, KY 42431. *2014*

Wanted: stamped Power(s) of Attorney to receive shares (of stock). Dated anytime between 10/01/1862 and 09/30/1872. John N. Carey, PO Box 999, Canaan, CT 06018-0999. *2015*

New handbook on PA fishing license badges plus four other fish & game full color collector handbooks available at WWW.PAPERQUESTPRESS.COM. I buy/sell/trade F&G items and can also help you publish your own handbook. Ira Cotton, 9939 Broadmoor Road, Omaha, NE 68114 or email COTTON@NOVIA.NET. *2016*

Beer stamp album for sale: 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after

Priester. \$82.50 plus \$3.50 postage and insurance, prepaid, to: David Sohn, 1607 Boathouse Circle, H116, Sarasota FL 34231. (941) 966-6505 or (847) 564-0692 or email DAVIDSOHN32@COMCAST.NET. *2017*

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. *2018*

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. *2019*

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. *2020*

SRS: continues from page 40

Sales Service and a Free For All. The sales service obtains various state, local and reservation stamps from the issuing authorities and resells them to the membership. Currently most of the stamps are drug and liquor related, but there are also hunting and fishing, vending, ammunition, playing cards, documentary, deed, fertilizer and soft drink stamps. Some are new issues and some are remainders sold at below face.

Occasionally a SRS member will provide stamps for the Free For All. A stamped addressed envelope will get you one while they last.

A quick scan of the contents reveals Georgia articles about giant egg stamps, bedding, oysters, a W57 proof, variety of W70 and South Carolina articles about feed tags, feed stamps with gouged

out values and new discoveries.

There are other short items about salesmen's samples and specimens, apples, beer, cancellations, cigarettes, feed, fish and game, liquor, mineral documentary, mobile home, oleomargarine and stock transfer stamps. These come from California, Colorado, Delaware, Illinois, Kentucky, Mississippi, New Mexico, New York, Ohio, Oklahoma, Oregon, Utah, Virginia, West Virginia and Wyoming.

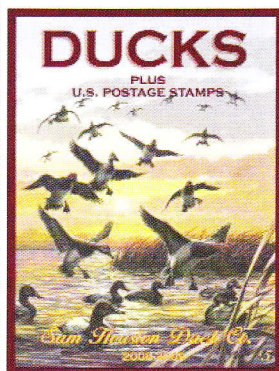
State Revenue News is published quarterly by the State Revenue Society. Subscriptions are by membership (\$17.50, \$27.50 overseas). For more information contact the Secretary Kent Gray, Box 67842, Albuquerque, NM 87193 or go to the society's website STATEREVENUE.ORG for information.

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