

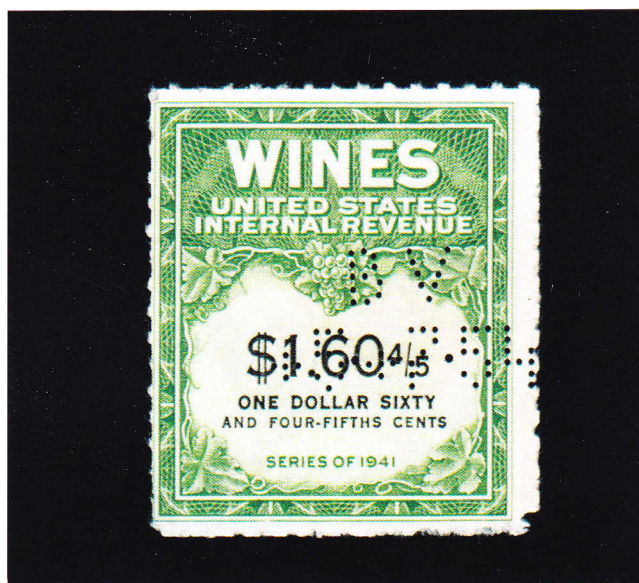


The American Revenuer

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The wine stamp RE198a really comes from a pane of RE196 and, therefore, should be a variety of that stamp.
More, inside, page 58.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

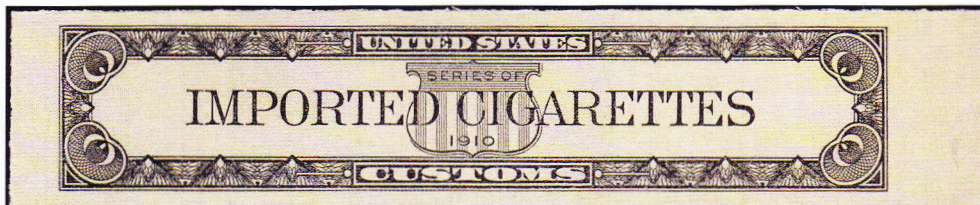
THIRD QUARTER 2011

Volume 64, Number 3
Whole Number 583

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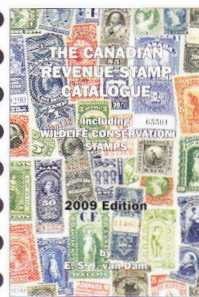
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THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 64, Number 3, Whole Number 583

Third Quarter 2011

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**Direct inquiries regarding advertising rates, availability
and publication schedules to the Editor.**

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Correction:

The article "What is it—R41d or R41c?" in the last issue
of *The American Revenuer* (64:2, page 35) was attributed
to Michael Mahler. In fact, the author was Michael Aldrich.

The article arrived by email and once saved the only re-
maining indication of authorship was "Mike." Please, when
sending a letter or an article, include your complete name.
Once the text is saved from an email, it is possible that no
indication of who wrote the piece will remain—and your
editor does not always remember who sent it.

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

THE AMERICAN REVENUER (ISSN 0163-1608) is published
four times per year (quarterly) by the The American Revenue
Association, 304 First Ave NW, Box 56, Rockford, IA 50468.
Subscription only by membership, dues \$21 per year. Periodi-
cals postage paid at Rockford, Iowa 50468 and at additional
offices of entry. Members send your change of address to Ly-
man Hensley, Secretary, 473 E Elm, Sycamore, IL 60178-1934
(changes sent to the editor must be remailed to the Secretary
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A revenue stamped paper find

by David D'Alessandris, ARA

In 1818, the State of Maryland prepared revenue stamped paper to be used for banknotes of the Second National Bank of America. The 30¢ denomination is listed in the Scott Specialized Catalogue of United States Stamps and Covers, along with a note that "[t]he Act called for six other denominations, none of which has been seen." This article illustrates the previously unrecorded 50¢ denomination. Remarkably, this stamp was discovered nearly 200 years after it was issued. It will probably be listed in future editions of the Scott catalog as RM363.

The Second National Bank was established in Philadelphia in 1816, and opened a branch in Baltimore, Maryland in 1817. The bank was controversial, both due to questions regarding the Government's ability to charter a bank, a power not explicitly provided to the Federal Government by the Constitution, and due to the bank's rapid overexpansion which caused a wave of property speculation. The bank's overexpansion led to rampant real estate speculation and caused a price bubble. When the bank realized it was overextended, it contracted lending, resulting in the panic of 1819, and also the discovery of widespread fraud.

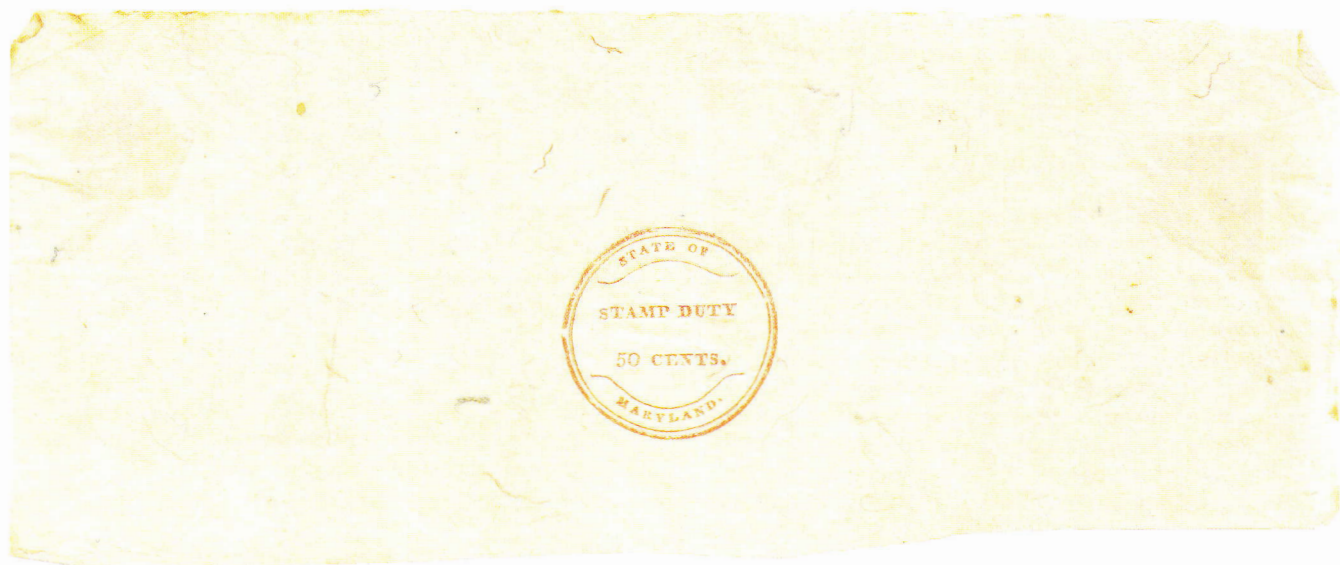
While the drama of the Second National Bank was unfolding, the State of Maryland enacted a statute purporting to tax banknotes of any bank operating within the state that was not chartered by the state legislature. As banks were then state chartered and were only able to operate in their home state, the only bank operating in Maryland subject to the tax was the Second Bank of the United States.

Effective May 1, 1818, the Act purported to tax banknotes as follows:

\$5 banknote	10¢
\$10 banknote	20¢
\$20 banknote	30¢
\$50 banknote	50¢
\$100 banknote	\$1.00
\$500 banknote	\$10.00
\$1,000 banknote	\$20.00

The act also provided that an out-of-state bank could pay an annual tax of \$15,000 in lieu of the taxes on individual banknotes. The act additionally provided for rewards equal to half the fine for reporting violations of the act.

The act authorized the treasurer of the Western Shore to prepare tax stamps for payment of the tax. The 30¢ denomination is known in sheets of four, arranged vertically, such that the banknotes of the Second National Bank could be printed four to a sheet and separated into four banknotes. Although listed in the embossed revenue stamped paper section of the Scott catalog, the stamps are not embossed. Instead, the stamps are printed on security paper with silk threads. The treasurer of the Western Shore offered the stamps to the Second National Bank, which refused. When the Cashier of the Baltimore branch, James William McCulloch, issued the bank's unstamped banknotes to discount (purchase at less than face value) a promissory note negotiated by George Williams of Baltimore, an individual by the name of John James brought suit on behalf of himself and the State of Maryland against the cashier of the bank, James McCulloch,



in state court. The Maryland state trial court found for Maryland, and the Maryland Court of Appeals affirmed the trial court's holding. The official reporter for Maryland Court of Appeals cases at the time, Harris and Johnson, did not publish the Maryland court's decision. The Federal Government appealed to the United States Supreme Court, which reversed in its landmark decision of *McCulloch v. Maryland*, 17 U.S. 316 (1819). Interestingly, the Court's opinion noted that the treasurer of the Western Shore, "was ready and offered to deliver to the said president, directors and company of the said bank, and to the said branch, or office of discount and deposit, stamped paper of the kind and denomination required and described in the said act of assembly." (17 U.S. 320). Thus, it seems clear that the Maryland revenues are unused stamps, rather than proofs or essays. Additionally, the fact that the treasurer of the Western Shore was ready to "offer stamped paper of the kind and denomination required" implies that denominations other than just the 30¢ were prepared.

[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.]

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.

MILCOPEX 2011, September 16–18, Milwaukee

Revenue Stamps of Wisconsin 1933–1982 by Doug Berryman: Silver and Women Exhibitors Sterling Achievement Award.

Minnesota Stamp Expo 2011, July 15–17, Crystal

Usage of the U.S. Government-Issued Documentary Adhesive Revenues, 1898–99 by Frank L. Sente: Reserve Grand, Gold, American Association of Philatelic Exhibitors Creativity Award, American Philatelic Society Pre-1900 Medal of Excellence and United States Stamp Society Statue of Freedom Award.

Revenue Imprinted Parlor Car Tickets, 1898–1902 by Robert D. Hohertz: Court of Honor.

Omaha Stamp Show 2011, September 10–11

Chief Justice John Marshall, writing for a unanimous court, held that the Constitution granted implied powers to Congress such as establishing a national bank, and that the states could not impede the Federal Government's lawful exercise of power.

This is the first reported example of the 50¢ denomination of the 1818 Maryland stamped paper. It is printed on the same security paper as the 30¢ denomination, and the design of the stamp is identical except for the denomination. Due to the similarity of the 50¢ denomination to the 30¢ denomination, other examples of the 50¢, or the other denominations, may reside unrecognized in stamped paper collections. The author would appreciate reports of any additional copies of the 50¢ denomination, or any other of the unrecorded denominations.

References

Makepeace, Colin MacR. 1944. The Maryland State Issue of 1818 Of Revenue Stamped Paper. In: *The Stamp Specialist Maroon Book*. New York City, NY: H. L. Lindquist, 66–72.

Revenue exhibit awards

The Corner Drug by Kenneth H. Trettin: Vermeil.

APS Stampshow, August 11–14, Columbus, Ohio

Vera Cruz Occupation (1914) Revenues, by Mark E. Banchik: World Series of Philately Prix d'Honneur.

The U.S. Bi-Colored Documentary Stamps, 1871–1874 by Michael J. Morrissey: Best Revenue Division and Gold, American Revenue Association Gold Award.

Revenues of Colombia 1858–1904 by Manuel Arango: Gold.

Jewels of the Gilded Age (And Beyond): Bonds Bearing New York Mortgage Endorsement, Secured Debt and Investments Stamps of 1911–20, by Michael T. Mahler: Gold and State Revenue Society Certificate.

Ohio's Taxation of Alcohol: A Fiscal History by Warner P. Simpson: Gold and State Revenue Society Certificate

The First Federal Issue by Henry H. Fisher: Vermeil.

Stamps that Caused the American Revolution by Henry H. Fisher: Non-competitive.

Literature

Silver

A Handbook of Cancells on United States Federal Wine Tax Stamps by David G. Nussmann & Donald A. Woodworth, Jr.: Silver.

Vermeil

The American Revenuer, Vol. 63, 2010 edited by Kenneth Trettin: Vermeil.

Ukrainian stamp-duty stamps

by John Semeniuk, ARA

On December 14, 1998, the Ukrainian government authorized (Decree No. 1976) the issuance of a series of revenue stamps for use on commercial and financial documents in accordance with established tax rates.



Figure 1. This 1-hryven stamp duty stamp was issued in 1998.

Nine denominations were authorized: 1-, 2-, 5-, 10-, 20-, 50-, 100-, 200-, and 400hryvens. A 1-hryven value is illustrated in Figure 1. There is some confusion, however, with respect to the highest denomination. In his article on these stamps Furman cites the value as a 400-hryven value, but the illustration accompanying his article depicts a 500-hryven value (Furman, 2003). The latter value also corresponds to the personal information which I have received from a collector in Ukraine. So for now this point remains open.

The 1-, 2-, and 5-hryven stamps were to be printed on gunned security paper, the other values on paper with self-stick adhesive. However, possibly due to time constraints, an exception was made for the initial printing of the 1- through 20-hryven stamps: they could be issued without gum or self-stick adhesive.

The stamps are perforated $13\frac{1}{2}$ and each measures 28 x 84 mm in size. The stamps were printed in sheets of eighteen stamps each (3 x 6), measuring 195 x 280 mm in size. Two types of watermarks are known, one for the first printing from 1998, the other for the second printing from 1999.

The stamps were produced in at least three

different designs, but specific information in this regard is presently lacking. What can be said with a fair degree of certainty, based on personal observation and on the illustrations accompanying the Furman article, is this: The lower values up to and including the 1 O-hryven stamp share the same design as the one shown in Figure 1.

This design consists of a church on the left-hand side and the national trident symbol of Ukraine on the right-hand side.

The 50-hryven value features a design consisting of security lathe work. The 500-hryven stamp depicts a stylized griffin on the left-hand side and a portrait of Volodymyr Monomakh (1113-1125) on the right-hand side.

The uncertainty with respect to the designs is mirrored by that of the color schemes. The Furman article unfortunately fails to provide this information. Thus, of the nine values issued, the color schemes of only the first two values are known. The 1-hryven stamp is violet in color, with an orange under print. The 2-hryven value is orange-brown in color, with an orange under print.

On the lower-value stamps, the designation "Herboviy Zbir" (in Ukrainian with Cyrillic letters) appears twice, side by side, in the center of the stamp. Each word of this designation, which translates as "Stamp Duty," is underscored by a fine line of microprinting which consists of the country name "Ukrayina" (in Cyrillic letters) in a repeating sequence. The denomination, the vignette of the church, and the "Stamp Duty" designation are each black in color. The color of the microprinting differs from denomination to denomination.

In addition to this microprinting and the watermarks the security features include luminescent tagging and a "hidden" numeral in the under print, positioned under the last letter ("P") on the right-hand side. This hidden numeral corresponds to the denomination of the stamp.

Each stamp is provided with a control number (Furman calls it a "sheet number") and a combination series-position designation. The control number, printed in red-orange, consists of six digits. It appears in the margin below the framework of the stamp design. Two different styles of numerals have been observed, a smaller type used on the 1-hryven value stamps and a larger type used on the 2-hryven stamps (Figure 2). How these styles correlate with the other

Figure 2. The 2-hryven stamp uses a larger type of control number than the one found on the 1-hryven stamp. The series-position designation can be seen below the trident.



denominations is not known at the present time.

A curious feature of these stamps is the fact that all eighteen stamps in a given sheet have the same control number. Only the series-position designation changes from stamp to stamp on each given sheet.

The series-position designation, printed in black, is found in the scrollwork below the trident symbol. It consists of a prefix number (the position number) and three Cyrillic alphabet letters.

According to Furman, the prefix numbers used for this purpose run from 1 through 90. With respect to the series portion of the designation, the stamps issued in 1998 were designated with the letters "MA." The stamps issued in 1999 were designated with the letters "AAB" (given here in transliteration).

Some rules of usage for these stamps were as fol-

lows. The maximum number of stamps allowed per document was five. The stamps were to be applied to the title page of each given document, and the affixed stamps were to be canceled by seal on both ends of the stamp. In actual practice these rules were not always followed.

The measure authorizing the use of these stamps remained in effect until January 1, 2000, at which time their utilization presumably ceased.

There is obviously more to the story of these stamps than has been presented in this article; and hopefully this information will become available in the near future.

Reference

Furman, Vsevolod. 2005. Shche raz pro herbovi marky i herboviy zbir. *Filateliya Ukrayiny*. No. 6 (56): 8–10.

by John Semeniuk, ARA

With a large Jewish community, New York city has many food stores which cater to the dietary concerns of Jewish customers, in particular during Passover.

For the past few years, in the period leading up to Passover, ACME brand of prepackaged "Smoked Atlantic Nova Salmon" has been certified as kosher by means of a special self-adhesive stamp (Figure 1).

Similar essentially in function to quality control stamps, but obviously reflecting more spiritual considerations, these stamps, or labels, may be termed "kosher assurance labels."

Simple and strictly utilitarian in design, these labels have been found both on the front and on the reverse sides of the packages.

The Hebrew letter "Kaph" appears prominently in the center of the label, embracing, as it were, the letter "K" (apparently for "Kosher") within its two arms. On the right the Hebrew letter is flanked by the letter "P" (apparently standing for "Pareve" or

"Parve").

In addition the text consists of the following elements: the abbreviation "ASF" (which may stand for "ACME Smoked Fish"), the code "K-1167," and two designations, "Smoked Fish" and "Kosher For Passover."

The labels are imperforate and measure approximately 20 x 31 mm in size, give or take a millimeter, depending on the individual label. Printing is black on white.

Labels for the following years have been confirmed: 2005, 2006 and 2007. In each case the design is identical, consisting of the same standard preprinted text, with only the date differing, being added as an overprint on the label.

While it certainly is possible that the use of these labels predates 2005, no such usage was observed, even though the product was purchased (and, I may add, consumed) prior to 2005. Another curious detail is that these labels have not been observed on other brands of prepackaged smoked salmon.



A "kosher assurance label" for smoked fish. Such labels are known from 2005, 2006 and 2007.

To the editor...

Revenues used by the VOC

Hello, Please can you help me? I have a few embossed/imprinted stamps from the VOC (the Netherlands company: Verenigde Oost-Indische Compagnie = United East India Company) but I do not know in which colony they were used. Do you know it or do you know experts who know more about these revenues: See: [HTTP://HVSCHAIK.EU/UNKNOWN-VOC/UNKNOWN-VOC.HTM](http://hvschaik.eu/unknown-voc/unknown-voc.htm). I need the

revenues who are used in Netherlands Indies for my website: [HTTP://REVENUE-STAMPS.NL/](http://REVENUE-STAMPS.NL/). I hope you can help me. I tried here in the Netherlands to ask to so many peoples and museum Including the Tax Museum, but nobody could help me, so these items are still unknown. Thank you for your help. Best regard, Hans van Schaik, Netherlands. email: HVSCHAIK@WXS.NL.

Ault & Bachtel

Match Manufacturers of Canton, O.

By Michael J. Morrissey, ARA

While there were many manufacturers of products taxable as proprietary articles under Schedule B of the War Revenue Act of July 1, 1862, a relative few ordered and paid for the creation of a plate from which stamps of their own proprietary design were to be printed for their exclusive use. Most such businesses were either too small to afford the initial cost, too conservative to make the initial outlay, or merely did not survive long enough to initiate or complete the process. Most manufacturers of such products opted instead to use the regular government die stamps titled "PROPRIETARY" or "PLAYING CARDS" and featuring the Athenaeum portrait of George Washington by Gilbert Stuart still in use on our one dollar bills today.

Such stamps are identifiable as to their specific user only by the distinctive indicia or cancel that separates them from those used by other firms. Cancellation methods varied and included pen and ink, handstamp, stencil, inked roller and letterpress. The law relating to the cancellation of stamps required that they be cancelled by writing or printing the name or initials of the user and the date of use. Naturally, the exact date was more critical to documentary uses, as the date of the execution of the document and the date of the cancel on the stamp were to agree, thereby discouraging fraudulent re-use of previously canceled stamps.

Most proprietary stamps were long ago removed from their original articles without any notation on the back of the stamp or elsewhere of the type product it was removed from or the manufacturer

thereof. This causes identification problems in situations in which the cancel consists only of a set of initials and a date. While many such cancels are attributable to a particular firm with almost absolute certainty, others are not.

An example of one such challenging cancel is that illustrated in Figure 1. It is a 1¢ First Issue Proprietary stamp, Scott R3c, bearing a two-line letterpress printed precancel "A. & B. / May '67" reading up. A similar precancel from the same firm, but dated "Jan. '68" is shown in Figure 2. A careful study of the private die stamp firms reveals no potential candidate as the user of these stamps. How then are we to alight upon the most probable user of such stamps?



Figure 2. The Type 2 cancel dated "Jan '68."

Figure 1. The Type 1 cancel dated "May '67."



In order to begin the process, one must eliminate certain classes of taxable products from the search in order to narrow the focus of the inquiry. By 1867, the so-called General Proprietary Compound class had been successfully legislated out of existence. The Photograph tax terminated on August 1, 1866. Among the canned foods, fruits and shell-fish became exempted from the tax on March 1, 1867. Playing cards began to be taxed at a flat 5¢ per deck on August 1, 1866, and such manufacturers would never have had use for a 1¢ stamp after that time. This leaves manufacturers of patent medicines, cosmetics, matches and certain canned foods in the mix. To narrow our field even further, let us consider that these cancels are found only on the 1¢ denomination. While all of the above products

Experience also tells us that patent medicine, canned goods and cosmetic manufacturers had use for stamps with denominations higher than a mere 1¢. While this also may have been true for match manufacturers, it is clear from a review of the representative pool of match manufacturers so fortuitously provided to us from the list of private die stamp users, that the most common denomination of match stamp was the 1¢. The tax rate was 1¢ per 100 matches, with the pattern of usage of the 1¢ stamp proving that a box of 100 was the most common retail box size. This fact is established by merely counting the number of different private die match stamps. There are 186 and 160 of them are 1¢ stamps. While match manufacturers could have used larger denominations of stamps based upon the various sizes of boxes they produced, this could have at times proved inefficient or impractical for many firms. Why carry 3¢ or 5¢ stamps in inventory during a period when only boxes of 100 matches were being produced? Such stamps would have carried a higher security risk from employee pilferage and tied up needed capital when no 300 or 500 size boxes of matches were being produced. Clearly, the 1¢ stamp was the most versatile denomination for match manufacturers to use. As the number of matches increased, the size of the box increased, thereby providing the additional space needed to affix the additional stamps. A block of four of the 1¢ Proprietary bearing the "May '67" date cancel appears in Figure 3. Most such multiples, other than remainders of a few of the canned goods firms, are attributable to match firms. Multiples of the 1¢ Proprietary are known precanceled by Brown & Durling, George & Ohio Columbus Barber and their successor firm, The Barber Match Co., all of Summit County, Ohio. This tends toward the conclusion that A.& B. were also match manufacturers.



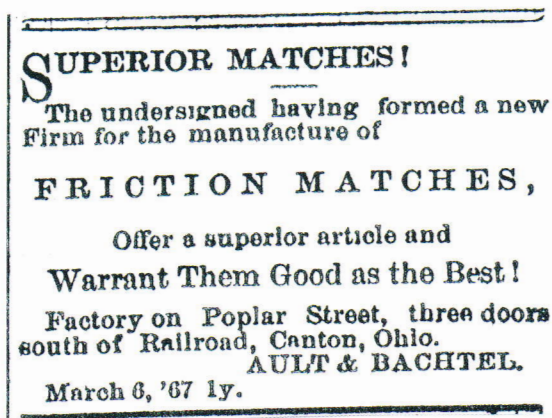
Stamps used on boxes of matches usually suffered less damage than their counterparts used on medicines, cosmetics and canned goods. Thus, stamps more commonly found in unstained and relatively clean condition stand a greater chance of having been used on a match box than another type of proprietary. The stamps bearing these cancels which the author has seen fall into this category as most are sound and relatively clean. Once again this tends to confirm a match company usage for these stamps.

If A. & B. were match makers, who exactly were the principals in the firm and where was the business located? Most match manufacturers in existence from 1862 to 1883 used private die stamps, thereby providing a conveniently identifiable pool of potential candidates existing in 1867 and 1868. While other, less well-known match firms existed, they may have left so light a footprint as to be all but impossible to nail down. Fortunately, the United States Government published reports of the U.S. Treasury that identified additional match manufacturing firms, which did not use private die stamps, but which nonetheless were bonded so that they could receive proprietary stamps on credit. One such firm was Ault & Bachtel of Canton, Ohio, as shown in an excerpt from the list of bonded match firms and other agents illustrated in Figure 4. It

J. T. Hill.....		Town Point.....	Sep. 7, 1867
Charles J. Albright		Clarrington, Ohio.....	Dec. 21, 1867
George T. Coonley.....		Cambridge, Ohio.....	July 11, 1863
Ault & Baetel.....	Match Co.....	Chenoa, Ill.....	Sep. 19, 1868
C. W. McKee		Canton, Ohio.....	Sep. 15, 1869
F. S. Palmer.....		Celina, Ohio.....	Nov. 26, 1869
R. H. Stephenson.....	Des. U. S. dep....	Clermont, Iowa.....	Apr. 22, 1869
Julius V. Wood.....		Cincinnati, Ohio.....	Apr. 19, 1869
J. T. Hill.....		Chesterville, Ohio.....	1, 1864
		Cr.....	

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Figure 5. An 1867 Ault & Bachtel ad that appeared in The Stark County Democrat.



shows that Ault & Bachtel were first bonded on September 15, 1869, in order to receive revenue stamps from the government contract printer, Joseph R. Carpenter of Philadelphia, on credit. Did, however, Ault & Bachtel exist as early as May 1867, the date of the earliest A. & B. precancel? This question is answered in the affirmative by the advertisement shown in Figure 5 which appeared regularly for one year in a Canton, Ohio, newspaper called *The Stark County Democrat*, commencing on March 6, 1867. It would thus appear that the most likely proprietor to have used these stamps on their products is the match manufacturing firm of Ault & Bachtel of Canton, Ohio.

The firm appears to have been composed of Andrew Ault and John H. Bachtel. In the 1860 Williams' directory for Canton and Massillon, Ault is listed without profession, but Bachtell (sic) is listed as a carpenter. Experience in working with wood would certainly have been advantageous upon entering the match business. Little is known about them in the intervening years as directories were

not published. The 1870 Federal Census lists Ault as a match manufacturer, but Bachtel was working in a reaper shop. Clearly, by sometime in 1870 Ault & Bachtel were in the process of closing their doors, or more probably, out of business altogether.

Why did the business fail so quickly? The most probable reason was its location. There were a number of Match manufacturers in the northeast quadrant of Ohio at the time. Firms such as American Match in Cleveland, Akron Match in Akron, Barber in Middlebury and Doolittle in Hayesville. Such established competition undoubtedly played a part. Perhaps the business was undercapitalized and could not hold on long enough to gain a foothold in the competitive Ohio match market. This may have been one of their reasons for not going to the initial expense of a private die, opting instead to simply precancel the regular proprietaries with the firm's initials.

References consulted

- An Account of the Receipts and Expenditures of the United States for Fiscal Year Ending June 30, 1870.* H.R. Doc. No 100, 3 Session, 42 Cong. Washington, DC: Government Printing Office, 1874.
- Mahler, Michael. *United States Civil War Revenue Stamp Taxes.* Pacific Palisades, CA: Castenholz & Sons, 1988.
- The Stark County Democrat.* October 13, 1867, Canton, Ohio.
- United States Federal Census, Ohio, Stark County, 1870.
- Williams' Canto & Massillon Directory, City Guide and Business Mirror, Vol 1, 1859-1860.* C.S. Williams, 1859.

To the editor...

Re: "What is it-R41d or R41c? (Vol 64, No. 2)

Apparently the experts at the Philatelic Foundation are unfamiliar with the word "ludicrous." Their opinion that Mr. Aldrich's block is composed of stamps printed on both silk paper (R41d) and non-silk paper (R41c) is just that. They would have us believe that the sheet of paper on which the stamps are printed is some sort of pastiche, being somehow composed of both silk and non-silk papers.

It is blatantly obvious that if the term "silk paper" is to have any meaning in our little philatelic world, it must refer to an entire sheet of paper, on which stamps happen to be printed. Otherwise, silk paper would mean only those areas of a sheet of paper in which silk fibers are by chance embedded.

Mis-identification of R41d is certainly possible. Were Mr. Aldrich's block to be broken up, and all

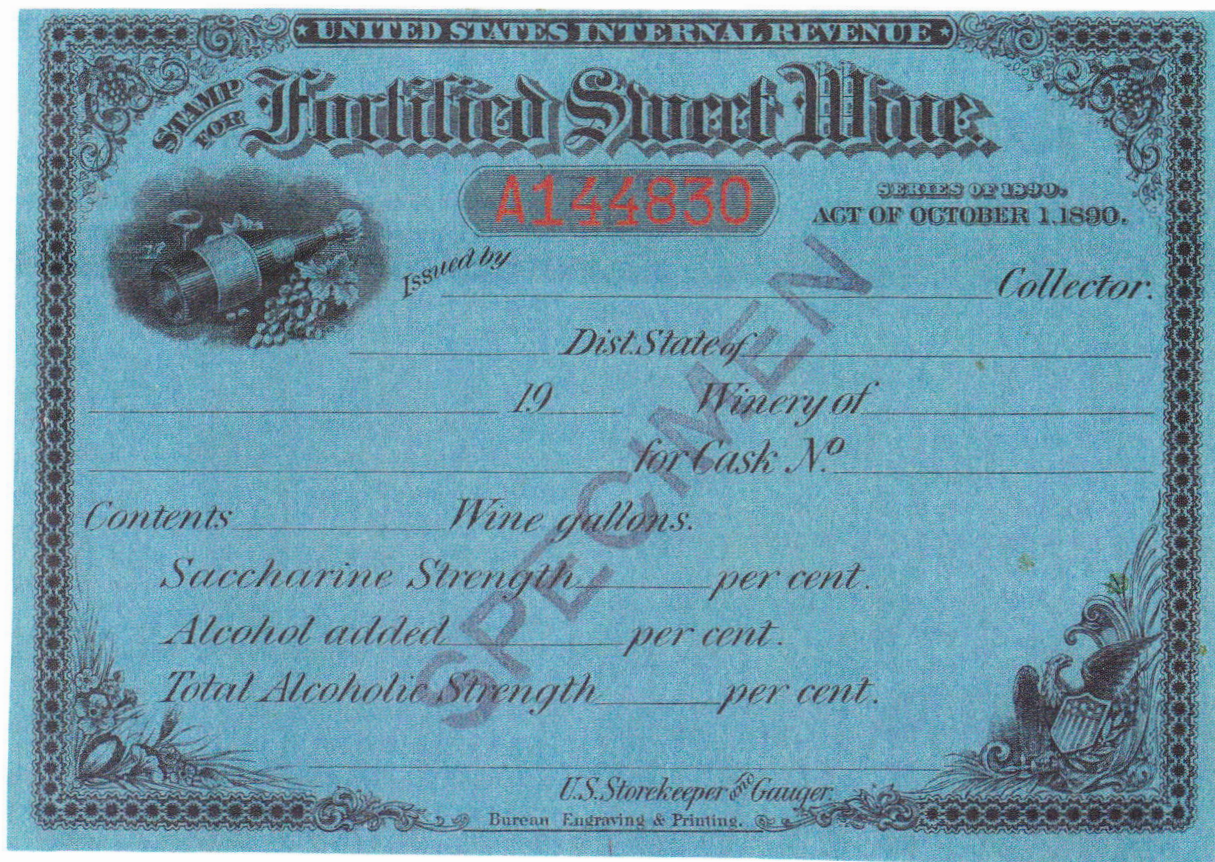
evidence of each individual stamp's origin in that block to be lost, then, disregarding issues of paper thickness and ink color, those stamps with silk fibers in their paper would be identified as R41d, while the others, displaying no fibers, would by default be identified as R41c.

The question of the *true* identity of such separated fiberless stamps is best left to philosophers contemplating Plato's cave. But since Mr. Aldrich's block is intact, he is correct in saying that "the entire multiple is R41d." It makes no sense to say otherwise.

Instead of pondering this issue as Mr. Aldrich recommends, we might make better use of our time pondering the Philatelic Foundation's connection to reality.

Ken Perkins, ARA

Fortified Sweet Wines



Specimen of the Series of 1890 Fortified Sweet Wine Stamp with 19__ dateline.

by Ronald E. Leshner, ARA

There is nothing like publishing an article to bring out previously unrecorded material. Veteran ARA member J. Alan Hicks forwarded to me the scan of a specimen of the Series of 1890 Fortified Sweet Wine Stamp shown above. Of particular note is that the stamp is printed on the blue watermarked

issued paper. The dateline has been modified to 19__, a previously unrecorded variety. This modification would have been done circa 1909–1910 and probably was the variety that was the final delivery of 20,000 of the Series of 1890 stamp in fiscal year ending June 30, 1910.

Portugal hologram cigarette tax stamps

by Terence Hines, ARA

On a recent trip to Portugal my daughter noticed a tax stamp on a pack of cigarettes a friend had bought. Knowing my interest in such things, she salvaged it for me. The stamp is illustrated herewith. It bears a silver hologram at left and numbers at both ends, although just what these numbers signify is unknown. The abbreviation DGAIEC appears at the lower left. This stands for “Direccao Geral des Alfandegas e des Impostos Especias sobre o Consumo” or “General Directorate of Customs

and Excise Duties.” The stamp was on a pack of imported Chesterfield brand cigarettes. There is no denomination or taxpaid amount on this stamp so it is unclear if the same stamp is used on all packs of cigarettes (and tobacco products?) imported into Portugal. Nor is it known whether other stamps are used for domestically produced tobacco products.



A case for change in the varieties of the US federal \$1.60⁴/₅ wine tax stamps, RE196 and RE198:

Evidence that RE198a, "First line larger letters, second line smaller letters," is a plate position of RE196

by David Nussmann, ARA

The basic stamp variety

Since its discovery in the mid-1960s, Scott RE198a, a variety of the \$1.60⁴/₅ stamp family, has been an elusive enigma. The first line of its worded denomination is in the large type of RE198 and RE198a. Its second line of the worded denomination is in the smaller type face of RE196 and RE196c. Its ⁴/₅ fraction is the font of RE196c and RE198 (as opposed to the font of RE196 and RE198b). All of these characteristics are described in the accompanying side box and illustrated in Figures 1 through 6.

When faced with inserting this enigmatic stamp in the catalog about forty-five years ago, Scott editors and their advisors placed it as a variety of RE198, probably because they observed that a single error, the use of small type for the last line, could create the variety from a plate position of RE198. In contrast, creating the variety from RE196 required two errors—inserting the large font for the first word line, and insertion of the incorrect font for the "⁴/₅" fraction. The stamp is rare—even now, only six copies (five used and one unused) are known. It fully justifies its high returns at auction. The likelihood has always been that it is a single position on a sheet. But, then as well as now, no one had ever seen this variety in a multiple that would prove whether it occurred on a sheet of RE196 or RE198 or RE198b.



Figure 1. First line large, second line small letters, "⁴/₅" is Type II.



Figure 2. Both lines small letters, "⁴/₅" is Type II.

A new occurrence

A new occurrence makes it very likely that RE198a is in fact a position on a pane of RE196 rather than on a pane of RE198. Here is the unfolding of the mystery: A philatelist submitted a copy of RE198a (Figure 1) for consignment in the regular web auctions held by Eric Jackson. Also submitted was a copy of the also-scarce, but not quite as rare RE196c (RE196 with what we call a Type II font for ⁴/₅ rather than the standard Type I font, Figure 2). Both copies had the perfin cancel of "BV" (The new *Handbook of Cancels on US Federal Wine Tax Stamps* states that this is most likely Beaulieu Vineyards.) The most exciting observation was that *both* copies had the perfin date 5-7-54 (May 7 1954).

The author, a lover of wine cancels, made the immediate observation that both scarce position varieties had the same perfin and perfin date. Was it not very likely that both came from the same pane of stamps? (The odds that Beaulieu would be using wine tax stamps of one denomination from two different kinds of panes on the same day would be extremely small.) But one stamp has been called a variety of RE196, the other a variety of RE198. How could that be?

The author also realized that, in today's market, wine stamp cancels are not well disbursed. Accumulations of wine cancels often are still found in stamp groups made by the person who first soaked them off of the wine cartons. With that in mind, he asked revenue stamp dealer Eric Jackson to approach the consigner to see if the lot from which these two gems came had other "BV" perfins of more common stamps of the \$1.60⁴/₅ denomination. A short time later, back came a lot of thirty-three copies of RE196 with the "BV" perfin. And not a single copy of RE198 or RE198b. Moreover twenty-eight of the copies of RE196 had the "BV" perfin date of May 7, 1954, identical with the perfin date of the discovered RE198a and RE196c (two examples are Figures 3 and 4). Is there any real question? Is it not crystal clear that both this RE196c and this RE198a came from this same pane of RE196—and that RE198a should be called a plate-position variety of RE196 rather than RE198?

Nevertheless, we still have not seen a pair of

stamps, one of which is RE196 and one RE198a. Perspicacity says that we need to examine every aspect of these stamps to make sure we are on the right track.

More about this new occurrence

Is this lot of twenty-eight from an upper pane or a lower pane of RE196, or both? The plate layout for these stamps is shown in Ray Bidwell's 1965 book *"Series of 1941" Wine Revenue Stamps of the United States of America*, page 5. Key stamps for differentiating top from bottom panes are copies with straight edge at top or bottom. Of the twenty-eight copies of RE196 in this lot, nine have either top or bottom straight edge. All nine of those copies have characteristics of the *top pane*; none have bottom pane characteristics. We illustrate with Figure 3, which is position six, showing the 3 mm vertical rouletting guide line (between stamps 5 and 6 of the top pane) at upper left. Also, Figure 4 is straight edge at bottom. A hand lens clearly shows that this bottom straight edge has the green "Horizontal cutting line for separating panes," typical of positions 42 through 49 of the bottom row of the top pane. Had this been a lower pane, those characteristics would have been reversed—the 3 mm vertical rouletting guide line would have been at bottom, and the horizontal cutting line would have been at a straight-edged top. Our RE198a and RE196c perfins are interior copies with four full roulette margins. We conclude: our position rarities are interior copies of the top pane of this sheet of RE196 (somewhere among positions 12–19, 22–29, and 32–39). As a corollary, we know nothing about the content of the bottom pane of this RE196 sheet

How many panes of fifty would Beaulieu have affixed to cases on this May 7, 1954, day? Beaulieu did not state its bottling capacity in its annual reports to the wine industry journals. But Beaulieu was renowned for quality, not quantity. If their daily capacity for bottling was 500 cases, that would be all of ten panes of stamps. Even if a capacity of 1,000 cases per day was produced, that would be only twenty panes—a fifth of a pad of 100 panes. Thus it is quite easy for all of the panes used on that day to have been of the same *upper* layout.

Who made these position errors?

Bidwell (1965, 26 ff.) explains: the compositor, an employee of the Bureau of Engraving and Printing, composites a plate for stamp production by assembling proper slugs of type for each of the 100 positions on the plate. For mass production of this sort, the compositor probably did not work with separate letters and numbers—but he did work



Figure 3. Both lines small letters, "4/5" is Type I.



Figure 4. Both lines small letters, "4/5" is Type I.



Figure 5. Both lines large letters, "4/5" is Type II.

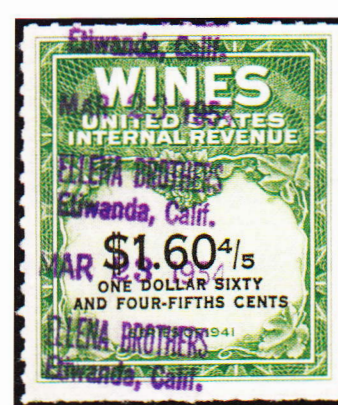


Figure 6. Both lines large letters, "4/5" is Type I.

with independent slugs of previously composited lines of type.

We are used to thinking of RE196, with its minute type-face, as the first-produced type of the \$1.60 $\frac{4}{5}$ stamp, succeeded later by types RE198 and RE198b, with their larger type-faces for the words-only lines. Similarly, it is not until the production of RE198, with its Type II font for "4/5" that two fonts for "4/5" existed.

That is true—but it omits the most important part of the history for our purposes here: in late 1954 there was a re-surgence of RE196, with new RE196 plate(s) prepared, at a time when both large and small words-only fonts existed, as well as the two fonts for the "4/5" fraction. Our plate of RE196 must have been composited as an RE196 (small font) plate *after* the production of RE198 or RE198a made some of the slugs of the large font available. Similarly, our plate of RE196 must have been composited after the production of RE198 made slugs of the new Type II of the "4/5" fraction from RE198 available. All it takes for the *error* positions to occur

is the accidental admixture of a few alternate *error* fonts into the trays from which the compositor is drawing his slugs. His eyesight is no better than ours—once a few bad slugs got in his tray he probably never noticed that they were different. Thus their position on the plate is probably random. That the variety known as RE198a has two errors (both font size for the lettering and font for the $\frac{4}{5}$ fraction) is a statistical accident, not a planned event. It is slightly easier to recognize a large type font than a $\frac{4}{5}$ font II slug, hence easy to understand why the large type font is the scarcer unnoticed error.

Without a careful, minute review of his work, position by position, the errors would pass to the next step, in which plates were made for the rotary presses from his typeset composite. With productive life of a plate made in 1954 being less than a year, we suspect that no one at the Bureau of Engraving and Printing (BEP) was ever aware of the font problems—and, if they knew, they probably kept quiet, just as employees had kept silent when the “DOLLAR” errors on RE196 occurred in 1951–1952.

More on the variety called RE198a

We have been using RE198a for the variety first line larger letters, second line smaller letters because that is its identification in the current Scott catalog. Obviously, we are strongly recommending that it be changed to reflect it as a variety of RE196. The least confusing way would be to make its identity RE196d. That way, none of the other Scott numbers for varieties are changed—only the reference to RE198a would vanish. Our “BV” perfin copy is the sixth, most recent addition to the record of copies. Of these copies, one is mint and the rest are used. We have examined large scans of four of the six. All four copies are interior stamps, with four full roulette margins. In all four, the relative placement of the independent lines of type is gnats-eyebrow identical. We conclude that nothing about the physical appearance of these four would preclude them all from being the same plate position. Of course, it would be possible for a compositor to be so careful in layout of the slugs as to make it impossible for us to see the difference between several error positions. However, we feel it is unnecessary to go to that extreme. The simplest, or Occam’s razor explanation is that this great RE196d rarity comes from a single plate position—an interior position on the upper pane of the RE196 plate we are now examining.

More on RE196c and two fonts for $\frac{4}{5}$

RE196c is the scarce variety of RE196 in which

the “ $\frac{4}{5}$ ” fraction is font Type II (Figure 2). From the occurrence being described here, it is present in this upper pane in at least one plate position. From a separate find, Ron Leshner reports RE196c as two subjects of a block of four. The block is an interior block, all four subjects having complete rouletting. The left vertical pair has normal Type I font of “ $\frac{4}{5}$ ” (RE196) and the right vertical pair has the Type II font (RE196c). We do not know at this point if this block of four is part of our upper pane.

Nevertheless, the block of four with two RE196c subjects proves that there are at least two subjects in RE196 plates that have the RE196c Type II font for “ $\frac{4}{5}$.” In addition, the Tolman collection had an RE196c with a straight edge at bottom. Although that straight edge margin is too narrow to be totally sure it is not clipped rather than a real pane margin, and too narrow to know whether it is from the bottom row of a top pane or the bottom row of a bottom pane, it is sufficient for us to postulate still a third position of RE196c. Having about three positions is about what we might expect given that RE196c is scarce, but not as rare as RE198a.

The history of the “ $\frac{4}{5}$ ” fonts is begun in Bidwell (1965, 26–31), but not completely developed. Bidwell starts excellently by recognizing that in the initial production of RE196 (1951–1952), the compositors dealt with individual slugs for “4” and “5.” Through the insertions of *leads* of differing thickness, the fractions occur in varying total heights that can be called “vertically compressed,” “vertically normal” and “vertically extended” heights. This is a marvelous observation—a variation that is fun to collect, because examples of all the heights are readily available. (See Bidwell’s readily-available book if you want to collect this.) All this changed when it came time to prepare the RE198 subject plates with the Type II fonts for “4” and “5.” Realizing that working with the individual letters was painstakingly slow, and, possibly observing the irregularity of the final product on RE196, the BEP changed to molding entire “ $\frac{4}{5}$ ” slugs from a single composited model. All the “ $\frac{4}{5}$ ” configurations of RE198 are precisely alike, because the plate compositor was given them as prefabricated units. Similarly, when RE198b, with the “ $\frac{4}{5}$ ” fonts returned to Type I, there was no return to the 1951–1952 methodology—these also were given to the plate compositor as prefabricated units. Glory be, that is also true of the 1954 vintage RE196 plate that we are now examining. It primarily uses prefabricated units of Type I font, all of which have identical height. In essence, the 1954 plate of RE196 uses Type I font units from RE198b rather than the by-then antiquated individual “4” and “5” numbers

of the methodology of the 1951–1952 RE196. The errors are created through the accidental introduction of some of the prefabricated Type II slugs from RE198

The use of integrated “ $\frac{4}{5}$ ” slugs on this RE196 plate is further proven by the observation that no one has ever found a mixed slug—with the “4” of one font and the “5” from the other font on the same stamp position. Had individual “4” and “5” slugs been present in the compositor’s tray, and had there been erroneous individual slugs present, statistics says that mixed errors would have been more common than *pure* errors. The presence of only pure errors (both “4” and “5” Type I or both Type II) is ample proof that the “ $\frac{4}{5}$ ” was a prefabricated unitary slug as this pane was prepared.

There is a further conclusion: in the production of RE198, RE198b and this late RE196 plate, we must admit that it is possible that the prefabricated unit was the entire \$1.60 $\frac{4}{5}$ line, rather than just the “ $\frac{4}{5}$ ” fraction. We see no way to deduce which it was. The spacing between “\$1.60” and “ $\frac{4}{5}$ ” is uniform—but that does not prove whether that is one unit, or two units always snug against each other.

Rarity of RE198a and RE196c

Bureau corrections of errors is not necessary to explain the rarity of RE198a and RE196c: Bidwell (1965, 23) thought that part of the explanation of the rarity of RE196c and RE198a was that he believed the errors were soon seen and corrected. We feel that this is neither necessary nor likely. Bidwell did not realize how close to the December

31, 1954, end of the use of wine stamps these errors occurred. Although Bidwell carefully explained how the ‘DOLLAR’ error could pass inspection without being detected, he did not transfer that observation to these varieties and recognize that it would be easy for them to never be recognized by Bureau personnel. Even if they were recognized, a font error would have been regarded as being far less embarrassing than the “DOLLAR” spelling error. Bidwell’s idea of the Bureau making corrections ignores how difficult and expensive a correction would be—after correction of the two error positions of the typeset master, it would have been necessary to make a complete re-do of the printing plate for the rotary press.

Another reason for their scarcity may lie in the fact that \$1.60 $\frac{4}{5}$ was by far the commonest wine stamp of that era—paying for a box of twelve fifths of 14–21% alcoholic content wine. By mid-1954 the \$1.60 $\frac{4}{5}$ denomination was old hat—wine tax stamp scavengers may have believed that they had all the copies they needed, and concentrated their retrieval efforts from wine store trash on other, less common denominations, never looking at detailed font differences, and completely missing the fact that two scarce position varieties had just appeared. We see similar phenomena at other times in wine stamp history. For example, in November 1951–January 1952, one-cent and $\frac{1}{5}$ -cent stamps were undoubtedly abundant, used to make up provisional rates. But few were saved, evidently because many thought that these two low-denomination stamps were common, and not worth the effort to recover.

The confusing stamps discussed in this article, including their date ranges, in order of their first known appearance

(From *A Handbook of Cancels on United States Federal Wine Tax Stamps*, by Nussmann and Woodworth, 2011. Modified by information gained in this study.)

Stamp	Characteristics	Illustration	Earliest Known Cancel	Latest Known Cancel
RE196	Both letter lines small letters, “ $\frac{4}{5}$ ” font is Type I	Figures 3, 4	Nov 23 1951	Dec 23 1954
RE198	Both letter lines large letters, “ $\frac{4}{5}$ ” font is Type II	Figure 5	Aug 21 1953	Nov 12 1953
RE198a (proposed RE196d)	First letter line large letters, second letter line small letters, “ $\frac{4}{5}$ ” font is Type II	Figure 1	Oct 20 1953	May 7 1954, possibly May 21 195(4?)
RE198b	Both letter lines large letters, “ $\frac{4}{5}$ ” font is Type I	Figure 6	Nov 18 1953	Nov 5 1954
RE196c	Both letter lines small letters, “ $\frac{4}{5}$ ” font is Type II	Figure 2	Mar 22 1954	Dec 6 1954

Conclusion and recommendation

The research in this article conclusively shows that the wine stamp currently listed as Scott RE198a really comes from a pane of the RE196 variety. For this reason, the author recommends that the Scott Publishing Co. delete the current RE198a reference from the *Scott Specialized Catalogue of United States*

Stamps and Covers and replace it with a new reference of RE196d. For a time there should be a note or notes clearly outlining this change.

References

Bidwell, Ray W. 1965. "Series of 1941" Wine Revenue Stamps of the United States of America. Andover, CT: R. W. Bidwell.

The first Ohio decal liquor seals

by Warner P. Simpson, ARA

During the recent APS StampShow I showed an exhibit of the stamps for the taxation of alcohol in Ohio. Just prior to the show I was contacted by a local Ohio collector who had a treasure trove of Ohio material.



Figure 1. Ohio liquor decal from about 1935.

The first item to report from that hoard of material is a black and yellow decal liquor seal on salmon card (Figure 1); the safety design is copyrighted 1935. This safety design is the work of the American Decalcomania Co. of Chicago. Veteran collectors of state revenues will recognize this safety design as the style that was used with modification for decals supplied to other states beginning in the 1930s. The overall Ohio design also bears a strong resemblance to the first Maine liquor seal (Hubbard Maine LS1). One should also note that there is an "o" in the ornament at the right end of the tablet that contains the words Ohio Liquor Control Board. This "o" is a feature of both the Maine first liquor seal and some of the Pennsylvania liquor seals used in the mid-1930s! There is reason to believe that this Ohio decal liquor seal came into use in 1935 after the discontinuation of the paper strip stamps and the industry preference for canceling the federal red bottle stamps with the Ohio Liquor Control Board identification in lieu of the state's paper strip stamps. To the best of my knowledge this is the first report of this particular Ohio decal liquor seal.

Next we turn to a round decal measuring about

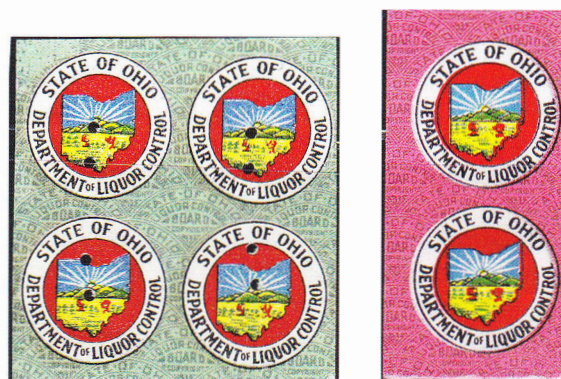


Figure 2. Ohio liquor decals on blue and salmon backgrounds believed to have been issued in 1936.

19 mm in diameter and containing the Ohio state seal (Figure 2). The mint decals come on both a blue and a salmon card each again with the 1935 copyright notice. The mint decals on salmon card have been seen attached to American Decalcomania Co. stationery with the date July 1936, which is assumed to be the delivery date of this decal. The stationery also contains the typed words "lithographed decalcomania stamps." Although this circular decal is not reported in the state catalogs of Hubbard (1960) or Troutman (2007), it is listed as number 3 of the spirituous liquor category in Cabot (1940). It is not known why Hubbard dropped the listing and why Troutman simply followed Hubbard's deletion without checking the seminal Cabot listing. Cabot had no description of the card on which these decals are found, so future catalogers will no doubt list these cards as two varieties of the same stamp.

References

Cabot, G. D. 1940. *A Priced catalog of the state and city revenue and tax stamps of the United States*. Weehawken, NJ: George D. Cabot.
Hubbard, E. S. A. 1960. *State Revenue Catalog*. Portland, ME: Severn-Wylie-Jewett Co.
Troutman, S. 2007. *The SRS state revenue stamps catalog*. Lincroft, NJ: State Revenue Society.



APS "Courses on the Road"

March 21-22, 2012 • Prior to Garfield-Perry

March Party

Playhouse Square Wyndham • Cleveland, Ohio

Financing the Civil War, Ron Leshar, Course Coordinator

2012 is the 140th anniversary of the creation of the Bureau of Internal Revenue. Its establishment by law was one of the hallmarks of financing the Union's war effort. The Confederacy took a different approach to financing their troops. This symposium-style course takes a serious look at the philatelic artifacts that remain of these two methods of raising the funds for the war. Today's outstanding revenue collectors will share their insights of decades of collecting these artifacts. Symposium contributors are Mike Morrissey, Alan Hicks, Bob Hohertz, and Terry Hines.



Ronald E. Leshar is a former government bureaucrat, retiring from the New Jersey Department of Education after more than twenty years of service. His philatelic collecting interests include U.S. revenue stamped paper and alcohol related federal and state tax stamps. He is a nationally and internationally accredited judge. His writings have been published in *The American Philatelist*, *The American Revenuer*, *The American Stamp Dealer & Collector*, *Scott Stamp Monthly*, and *State Revenue News*.

Register for the course

Registration cost is \$195 for APS members and \$295 for non-members. Register online at www.stamps.org/on-the-road-courses. For questions, contact Gretchen Moody, gretchen@stamps.org or 814-933-3810.

Location and Accommodations

Don't miss the **Garfield-Perry March Party, March 23-24, 2012** at the Masonic Auditorium. Visit the show website for more details, <http://garfieldperry.org/wp/>. The show hotel is the Playhouse Square Wyndham, 1260 Euclid Avenue, Cleveland, OH. Call 216-615-7500 and ask for the \$95 plus tax show rate.

\$15 Registration Discount until February 29, 2012

For questions, contact Gretchen Moody, gretchen@stamps.org

The American Revenue Association

President's Letter

If you plan to exhibit at Garfield-Perry in March, I hope you have already applied for the necessary frames. Their Exhibit Chair has informed me that they will NOT hold open any frames for us as a convening society, and that they fill frames in a first come-first served manner. The result is that an exhibitor needs to apply as early as possible or risk being turned down. The fact that we are meeting there carries no weight.

Secretary

The ARA not only has a new Treasurer, but also a new Secretary. Georgette Cornio was another member who stepped in to help the ARA when help was badly needed, and she has served well in her term in office. Please join me in offering her hearty

thanks for all her work.

Georgette will be succeeded as Secretary by Lyman Hensley shortly before the end of this year. Lyman has had experience serving as Secretary of the American Society of Check Collectors for a number of years, and we wish him success in this new job with the ARA.

Elections

Lyman's first act as Secretary will be to hold elections for President, Vice president and three Board members. I had considered placing the ballot in this issue of *The American Revenuer*, but judging from the modest success we had in doing the first round of dues billing here, elections will be held by mail ballot.

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.

LINTON, DRUE B 7097. PO DWR 200, Meridan GA 31319.

MIDDLETON, DANA A 7095. 1013 Laurel Valley Dr, New Bern NC 28562. US-Narcotic, US-Revenue Stamped Paper, US-State, US-State Fish & Game.

MITTAL, AJAY KUMAR 7096. D-57 S Extension Part-1, New Delhi, Delhi 110049 INDIA. India, India-States.

OSTRO, BRIAN 7094. 7143 State Rd 54, # 158, New Port Richey FL 34653. US-Documentary, US-Tobacco, US-Wines.

SHELDON, DDS, DAVID S 7093. Worldwide.

SYPNEWSKI, JOSEPH 7092. 328 Parkview Cir, Apt 616, Wilkes Barre PA 18702. United States, Worldwide.

WATSON, KENNETH W 7098. 157 Timber Ridge Dr, Madisonville TN 37354. United States.

Reinstated

ROBERT J MURRIN 3521. PO Box 10100, St Petersburg FL 33733-0100.

J ANDREW NADWORN 6813. 188 Chrystal Water Dr, East Bridgewater MA 02333-2189.

JOHN PETSCO SR 4160. 12427 Hedges Run Dr, Ste 118, Woodbridge VA 22192.

Deceased

5270 AINSWORTH, WILLIAM J

2856 ATKINS, GEORGE A

2257 BARNES, BRUCE H

3599 CLARKE, LAWRENCE L JR

7035 DUBOUCHET, ANDY

5498 GAY, JERROLD R

4949 GREENBERG, KEN

5763 JACOBSEN, ROBERT H

5268 LANDRY, BRUCE E

7019 MASSEO, GEORGE P

5408 SANDFORD, ALAN G

4245 SPYCHALA, LAWRENCE

Resigned

1869 BAILEY, VICTOR

5750 BISHOP, WILLIAM J.R.P.

1357 CALDWELL, WILLIAM H

5773 COLLINS, BEN A

1329 CONLISK, RAY L

6945 CONRAD, RONALD E

6837 CUMMINGS, JOHN N

6882 EPTER, JACK

1346 FRIEDMAN, DEBORAH

6852 GERETY, JOHN JR

4400 GOLD, LARRY S

5555 HART, WILLIAM A (BILL)

5276 HARWOOD, JACK

5611 HUNT, JAMES H

6937 ISACKSEN, WAYNE

1405 KOLLER, KENNETH M

5062 MACKIE, TAD
2972 MASSLER, JEROLD M
4915 MCLEAN, GARY N
6996 PARKER, WILLIAM
5050 SCHLESINGER, MARVIN
5658 STOLZ, BOB
4494 SWATKOVSKY, ANDREW
5076 TRIGGLE, ANN M
5140 TRUJILLO, MARK G
3501 VEASEY, TYLER B

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CARRASQUILLO, PROF JOSE E 4893. PO Box 1841,
Vega Baja PR 00694-1841.

HAGER, HANS PAUL 4570. 3638 Sweigert Rd, San
Jose CA 95132.
HASSIEN, MICHAEL 7070. 5952 Cecil Way, Sykes-
ville MD 21784.
HOFFMAN, EDWARD 4015. 1874 SE Erwin Rd, Port
St Lucie FL 34952-5519.
LEBOW, KENNETH 3408. 34 Ellsworth Village Rd,
Acton MA 01720-5686.
MARTIN, PETER 4489. PO Box 6074, Fredericksbrg
VA 22403-6074.
PETERSEN, LOUIS T 7079. 3393 Dumaine Court,
Clearwater FL 33761-1323.
VARON, DR DAVID N 4786. 2485 High School Ave,
Ste 306, Concord CA 94520.

ARA 2012 convention—Garfield-Perry March Party

The 2012 annual ARA convention will be held in conjunction with the Garfield-Perry Stamp Club's 122nd annual stamp exhibition and bourse, the March Party 2012. Show dates are Friday, March 23 through Sunday, March 25, 2012. The show is held at the Masonic Auditorium at 3615 Euclid Avenue

(East 36th Street and Euclid) in Cleveland, Ohio.

In addition to the ARA, the State Revenue Society and the American Society of Check Collectors will also be convening. Other groups meeting at the March Party will be the France and Colonies Phila-

Continued on Page 68

Garfield-Perry Stamp Club

Founded 1890

c/o to Roger Rhoads, 6160 Brownstone Ct., Mentor, OH 44060; (440) 209-8800, RRRHOADS@AOL.COM

Prospectus: 122nd Annual March Party and Exhibition

General information

A highlight of the Spring philatelic season is the MARCH PARTY of the Garfield-Perry Stamp Club of Cleveland, Ohio. Traditionally it falls on a weekend close to the anniversary of the Club's founding (March 17, 1890).

The MARCH PARTY 2012 will be held March 23 - 25, 2012. The exhibition and bourse will be held at the Masonic Auditorium, 3615 Euclid Avenue (at East 36th Street). Most of the social events will take place at the Wyndham Cleveland at Playhouse Square at 1280 Euclid Ave. (for reservations: telephone 216-615-7500), which is also the show headquarters hotel.

The MARCH PARTY is an A.P.S. World Series of Philately qualified show with the Grand Award winner eligible to compete in the Champion of Champions competition.

While the organizing committee strives for a well balanced bourse and interesting exhibits, emphasis is also placed on providing for good fellowship and fun, hence the name MARCH PARTY. Exhibitors are encouraged to join in the weekend activities and are extended a cordial welcome.

Entry requirements

1. This exhibit is open to all individual exhibitors. Material exhibited must be the property of the exhibitor. Exhibits with dual (other than husband and wife) or corporate ownership are not eligible.

2. Entry forms should be submitted as early as practical to be considered for acceptance at the March Party. The show tends to oversubscribe, and early application is suggested.

3. The exhibit consists of four classes:

a) Open Competition—3 frames minimum to 10 frames maximum.

b) Youth Exhibits—for exhibitors 18 and under. No frame fees will be charged for youth exhibits.

c) Postcard class—3 frames minimum to 10 frames maximum.

d) One-Frame Exhibits (number of one-frame exhibits will be limited to approximately ten).

Exhibitors are asked to designate their exhibit's class, division and type.

4. An Exhibitor may enter one exhibit from any of classes a), b), c) or e) and one exhibit from class d). An entry form for each exhibit, along with the entry fee of \$12.00 per frame if multi-frame, and \$25.00 if single frame, must be mailed to Roger Rhoads, address noted above. Please make checks payable to the Garfield-Perry Stamp Club. Applications will be reviewed by the G-P Exhibits Committee and notification of acceptance will be made within three weeks after receipt. The Committee reserves the right to refuse any exhibit at its discretion. However, exhibits are generally accepted on a first-come

basis. Exhibits shown at the last two March Party shows will not be accepted unless frames remain available on January 15 or significant changes have been made since the last showing. Fees paid will be refunded in the event of non-acceptance, but will not be refunded if the exhibit is withdrawn within 30 days prior to the show.

Frame size and capacity

5. Frames are the standard APS frame. Frames have 36" x 48" of visible area and will hold 16 pages, sized 8.5" x 11" arranged in four horizontal rows of four pages. Slightly larger pages can be accommodated with some overlapping. Entries with large or odd-sized pages must obtain prior approval from the Committee. Strict attention should be paid to this rule, as we are a small show (approximately 186 frames) and are obliged to observe a minimum page count by A.P.S. rules. Page protectors are required. Pages should be progressively numbered to assure proper mounting sequence.

Delivery and return of exhibits

6. Accepted exhibits should be sent to: Roger Rhoads, address noted above, and should arrive no later than March 20 nor earlier than March 10. Exhibitors should contact Roger Rhoads to identify method of delivery in advance. Federal Express, with advance notice of tracking number, is preferred. Do not include within the exhibit any reply card; the exhibit package will not be opened prior to the show.
7. Personally delivered exhibits should arrive at the Masonic Auditorium between 12:00 and 5:00 p.m. on Thursday, March 22. Hotel shuttle service will be provided at noon, 2:00 and 4:00. Committee members will mount your exhibit if you wish, or you may mount it yourself. No entry fees will be refunded if an exhibit fails to arrive.
8. No exhibit will be removed from frames until the show closes at 3:00 p.m. Sunday and only after the exhibit area is clear of all visitors including exhibitors. In most years, all exhibitors have completed their exhibit removal by 3:30 p.m. Exhibitors are expected to arrange their personal travel schedule or the method for return of their exhibit accordingly. Out-of-town exhibitors with plane flights or long drives will be given preference to accommodate travel schedules. One designated Committee member will control the order of exhibit breakdown and will call for the exhibitor to participate in removal when it is his or her turn. An exhibitor may not remove an exhibit without the assistance of a Committee member.
9. At the close of the show, unless otherwise instructed, exhibits not retrieved in person will be returned by Federal Express, next day priority. Exhibitors are expected to pay return costs.

Insurance and security

10. Owners must provide their own insurance. Garfield-Perry

supplies professional, around-the-clock security during the entire show. However, each exhibitor, by entering the exhibit, does and shall agree that no responsibility shall be attached to the Garfield-Perry Stamp Club or the Masonic Auditorium, including their officers, members, volunteers or employees, for any loss whatsoever.

Judging

11. All exhibits will be judged by a panel of A.P.S. accredited judges, and their decision will be final. Each exhibit will be judged on its own merits on an open show basis.
12. The membership of jury panel will be available upon request to the Exhibit Chair. The jury panel will not be announced in the philatelic media nor listed on GP website, WWW.GARFIELDPERRY.ORG, prior to the show.

Awards

13. Judges will award a Grand Award and a Reserve Grand Award. Judges will award Gold, Vermeil, Silver, Silver Bronze and Bronze medals without regard to exhibit classification. One-frame exhibits will receive ribbons.
14. Judges will also award Garfield-Perry Stamp Club special awards for the Best Exhibits in the following categories: United States, Foreign, Postal History, Thematic, One-Frame and Best Exhibit by an Active Garfield-Perry Member.
15. Society awards will be awarded as available and at the discretion of the jury.
16. One-frame exhibits will be awarded Garfield-Perry awards for first, second and third.

General

17. Exhibit titles and exhibitors' names will be listed on the website and in show publicity, the show program and the palmares. The Prospectus asks whether or not the Show Program and other show publicity may include the exhibitor's name. An exhibit may be anonymous or under a pseudonym if the Exhibit Chair is provided documentation of the owner's identity.
18. Activities for exhibitors include a Friday evening Wine & Cheese party, show hospitality room and a Saturday Exhibitors and Judges Luncheon. The Awards Banquet will be held Saturday evening, details of which will be provided later.
19. Exhibitors are to supply the Committee with copies (7 each) of title page and synopsis upon submission of the exhibit application, or as soon thereafter as practical. Title pages and synopses will be forwarded to the judges as received as well as revisions. One copy of each will be forwarded to the APRL.
20. Reservations for the Awards Banquet are required and must be made by March 23, 2012. It is noted for the quality of the food including prime beef or fresh fish filet. It is suggested that a ticket be bought in advance to assure your presence.

The exact title of the exhibit: _____

Short description of exhibit: _____

List previous awards won by this exhibit, if any: _____

Class: ___ General (Open) Competition ___ One-Frame ___ Postcard ___

Youth : age ___ (as of Jan, 1, 2012)

Division: ___ Postal ___ Revenue ___ Thematic ___ Illustrated Mail ___ Cinderella ___ Display

If Postal Division or Illustrated Mail, Exhibit Type: _____

My exhibit page size is _____. I have a special page size as follows: _____

If Single Frame, Frame fee: _____

If Multi-Frame, number of frames: _____ x \$12 = _____ Frame fee: _____

Will deliver exhibit: _____ In Person _____ By Other Delivery _____

Will pick up exhibit: _____ In Person _____ By Agent (Name _____)

_____ Please return my exhibit. Type of service desired _____ Insurance Amount _____

Frame fees enclosed: \$ _____ Check if novice exhibitor

Return fees enclosed: \$ _____ with no prior WSP experience

Banquet tickets (@\$50): \$ _____ Steak _____ Fish _____

Total Enclosed: \$ _____

My name _____ may _____ may not be listed in the show program. _____ check if attending exhibitor's lunch (no fee)

My name _____ may _____ may not be listed in the palmares.

My name _____ may _____ may not be listed in other show publicity (including GP website).

I understand that the Garfield-Perry Stamp Club and its members assume no responsibility in the event of damage to an exhibit or for loss or theft. Signing this entry form denotes acceptance of the above and the rules governing the exhibition. Also that by exhibiting, the exhibitor agrees that the decision of the judges shall be final, and releases and agrees to hold harmless the judges, the American Philatelic Society and the Garfield-Perry Stamp Club, its officers, directors, employees, and representatives from any damages, including but not limited to damages to my reputation or that of my exhibit, suffered or incurred as a result of the judging.

Signed: _____ Date: _____

Name: _____

Address: _____

Phone _____ Email: _____

(For use by the Committee)

Material Received _____

Mounted _____ Dismounted _____

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request for free
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USA. Send on
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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 <revenueur@
omnitelcom.
com>.

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cancels on 1st to 3rd issues of U.S. Revenues.
NEED: "ship" cancels as well as "company"
cancels. Other PMSS ephemera such as docu-
ments, checks, business letters, etc. would also
be of interest. Vincent Crosson, P.O. Box 15311,
Riverside, R.I. 02915. Email to SLOMASTER01@
YAHOO.COM. *2021*

Wanted: Playing Card stamps! I will buy or trade
other revenue material for your duplicate RF ma-
terial. All RF or RU material is wanted. Richard
Lesnewski, 1703 W. Sunridge Drive, Tucson AZ
85704. *2022*

WANTED. June 1950 issue of *The American
Revenuer*. Please email asking price and condi-
tion to Tom Harpole at INHOUSETYPE@GMAIL.COM.
2023

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. *2024*

Beer stamp album for sale: 125 pages, un-
punched, on bright white 65 lb card stock with
image of first stamp in most series. Modeled after
Priester. \$87.00 plus \$4.00 postage and insur-
ance, prepaid, to: David Sohn, 1607 Boathouse
Circle, H116, Sarasota FL 34231. (941) 966-6505
or (847) 564-0692 or email DAVIDSOHN32@COMCAST.
NET. *2025*

U.S. Taxpaid Revenue collections wanted. Old
time collector wishes to correspond with other
collectors of U.S. taxpays. Have duplicates of
"pre-1900" Springer-listed tobacco, cigars, snuff
and wishes to trade. Do not have e-mail etc.
Charles Watt, 14106 Ventura Blvd #107, Sherman
Oaks, CA 91423. FAX 818-905-6195. *2026*

Continued from page 65

telic Society and the Visiting Firemen of Philately.

Plans call for a bourse of fifty-five plus dealers
and over 180 frames of exhibits. The USPS and UN
will have postal stations.

The show hotel is the Wyndham Hotel at Play-
house Square (1260 Euclid Avenue). The hotel can
be contacted at 216-615-7500. Ask for the special

show rate.

There will be a free shuttle running between the
hotel. Parking is free at the show site; there is no ad-
mission charge to the show. Complete directions on
how to reach the show and the hotel can be found
at the club's web site [HTTP://GARFIELDPERRY.ORG/
WP/](http://GARFIELDPERRY.ORG/WP/).

UNITED STATES POSTAL SERVICE® (All Periodicals Publications Except Requester Publications)			
1. Publication Title The American Revenuer	2. Publication Number 0 1 6 3 1 6 0 8	3. Filing Date 1/5/12	
4. Issue Frequency Quarterly	5. Number of Issues Published Annually four	6. Annual Subscription Price \$21	
7. Complete Mailing Address of Known Office of Publication (Not printer) (Street, city, county, state, and ZIP+4®) POB 56 (304 First Ave NW) Rockford, IA 50468-0056			
8. Complete Mailing Address of Headquarters or General Business Office of Publisher (Not printer) American Revenue Association, Lyman Hensley, Secretary, 473 E Elm, Sycamore, IL 60178-1934			
9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor (Do not leave blank) Publisher (Name and complete mailing address) N/A Editor (Name and complete mailing address) Kenneth Trettin, POB 56, Rockford, IA 50468-0056 Managing Editor (Name and complete mailing address) N/A			
10. Owner (Do not leave blank. If the publication is owned by a corporation, give the name and address of the corporation immediately followed by the names and addresses of all stockholders owning or holding 1 percent or more of the total amount of stock. If not owned by a corporation, give the names and addresses of the individual owners. If owned by a partnership or other unincorporated firm, give its name and address as well as those of each individual owner. If the publication is published by a nonprofit organization, give its name and address.) Full Name American Revenue Association Complete Mailing Address 473 E Elm, Sycamore, IL 60178-1934			
11. Known Bondholders, Mortgagees, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages, or Other Securities. If none, check box Full Name Complete Mailing Address			
12. Tax Status (For completion by nonprofit organizations authorized to mail at nonprofit rates) (Check one) <input type="checkbox"/> Has Not Changed During Preceding 12 Months <input type="checkbox"/> Has Changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)			

13. Publication Title The American Revenuer		14. Issue Date for Circulation Data Below Third Quarter, 2011	
15. Extent and Nature of Circulation		Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
a. Total Number of Copies (Net press run)		1200	1100
(1) Mailed Outside-County Paid Subscriptions Stated on PS Form 3541 (include paid distribution above nominal rate, advertiser's proof copies, and exchange copies)		837	791
(2) Mailed In-County Paid Subscriptions Stated on PS Form 3541 (include paid distribution above nominal rate, advertiser's proof copies, and exchange copies)		---	---
(3) Paid Distribution Outside the Mails Including Sales Through Dealers and Carriers, Street Vendors, Counter Sales, and Other Paid Distribution Outside USPS®		63	58
(4) Paid Distribution by Other Classes of Mail Through the USPS (e.g., First-Class Mail®)		---	---
c. Total Paid Distribution (Sum of 15a (1), (2), (3), and (4))		900	849
d. Free or Nominal Rate Distribution (By Mail and Outside the Mail)		---	---
(1) Free or Nominal Rate Outside-County Copies Included on PS Form 3541		---	---
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e. Total Free or Nominal Rate Distribution (Sum of 15d (1), (2), (3), and (4))		---	---
f. Total Distribution (Sum of 15c and 15e)		900	849
g. Copies not Distributed (See Instructions to Publishers #4 (page #3))		300	251
h. Total (Sum of 15f and g)		1200	1100
i. Percent Paid (15c divided by 15f times 100)		100%	100%
16. Publication of Statement of Ownership: <input checked="" type="checkbox"/> If the publication is a general publication, publication of this statement is required. Will be printed in the Third Quarter 2011 issue of this publication. <input type="checkbox"/> Publication not required.			
17. Signature and Title of Editor, Publisher, Business Manager, or Owner Kenneth Trettin, Editor		Date 1/5/12	

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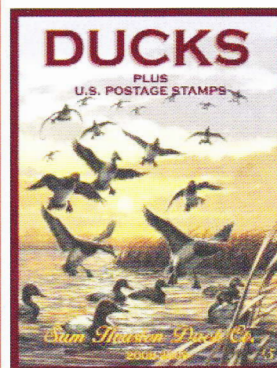
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