

# The American Revenuer

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Is this a 7¢ stamp?  
The 1918 date would indicate that it is.  
More, inside, page 71.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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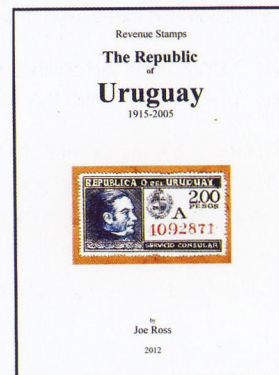
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## Swedish Tullstämplat manuscript

by Paul Nelson, ARA

Per Sundberg, coauthor with Jukka Makinen, of a great book about the Swedish Charta Sigillata

revenues beginning with 1811, is now working on a manuscript about the Swedish tullstämplat, or customs stamps, which were used from 1820–1861 in different port towns in Sweden.

Shown here is an illustration

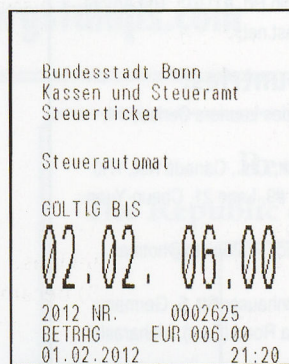
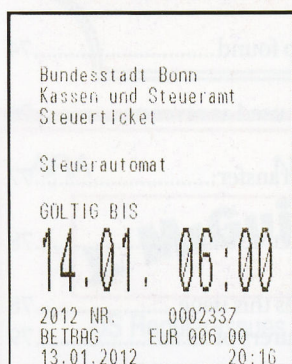


of one of these items, taken from an article in a recent edition of the Swedish journal *Svensk Filatelistisk Tidskrift*, for 2011, Number 8. These are on very thin paper, with an obvious watermark. The one shown here is from Stockholm, with the text "Stockholms Tullstämpel," and used in the 1840s.

It is possible that US collectors of Scandinavia might have one or more of these in their stockbooks. If any of you readers do have one, please let Per Sundberg know, with a scan or a photocopy. His address is: Per Sundberg, Vackerbacken 72, 975 94 Luleå, Sweden. Email: PER.SUNDBERG@VAT-TENFALL.COM.

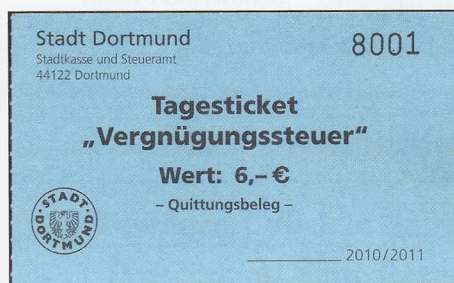
The eventual intent is, we believe, that this manuscript will be published both in Swedish and in English. Please support this effort, and send me a copy of your note at PNELS@ATT.NET.

## Modern German prostitute revenues



those ladies working in establishments such as brothels or sauna clubs it is relatively easy to collect the tax. However freelance streetwalkers have until recently been able to avoid taxation simply because it is too difficult to keep track of them.

That is all changing in Bonn and Dortmund. In the city of Bonn the ingenious Germans have converted a parking meter into an automatic ticket dispenser. The meter is located in the red light district. Street prostitutes are required to purchase a ticket for each night they are working. Prostitutes who do not purchase tickets are given a warning for the first offense and subsequent offenses merit a fine.



by Benedict A Termini, ARA

The Germans have added a new wrinkle to the world's oldest profession. At least two cities in Germany have recently instituted a tax on street prostitutes.

Prostitution has been legal in Germany since 2002 and is regulated and taxed in many cities. For

similar but the tickets are sold in petrol stations in areas where prostitution is allowed. They are printed in booklets and must be signed and dated at the time of purchase. In both cities the tickets cost six Euros and are good only for the specific time period indicated. The nearby illustrations show revenue items from both cities.



## Playing Cards revenue stamps

### Canceled by the New York Consolidated Card Co., 1915–1920

by Ronald E. Leshner

The purpose of the present article is to explore the tax rate increases on playing cards brought about by the Revenue Act of 1917 (effective October 4, 1917) and the Revenue Act of 1918 (effective April 1, 1919) as evidenced by the cancellations of the New York Consolidated Card Company.

The New York Consolidated Card Company is perhaps best known to stamp collectors for its use of the 1902 Bureau's perforated 12 stamp (Scott RF4), which it canceled with an old canceling plate dated 1899 (Figure 1), three years



Figure 1. The BEP perforated playing cards issued in 1902 canceled by New York Consolidated Card Co. with an 1899 date.

before the stamp's well-documented issue date. As we are about to see, the use of old canceling plates was a frequent occurrence for this manufacturer.

#### Series 1894 wmkd 2¢ stamp (RF3) and RF6

We have long been familiar with the three line 1915 cancellation of the company (Figure 2). Bor-



Figure 3. The "17" surcharge overprinted on the 1915 cancellation date (Scott RF6).

Figure 2. The 1915 cancellation date on Scott RF3.

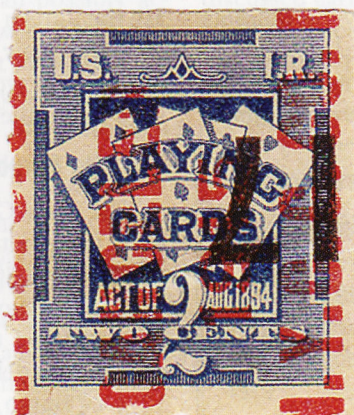


Figure 5. The "17" surcharge overprinted on a 1917 cancellation date (Scott RF6).

rowing from the unpublished manuscript of Chappel (1956), the distinguishing feature of the date is its 3½ mm block font. To date I have not seen any reference to a 1916 date from this company and as we will soon see the company continued to use its 1915 for a number of years. When the October 4, 1917, tax increase to 7¢ per deck (Figure 3) became effective the company took stamps with the 1915 cancellation and overprinted them "17" in black (Scott RF6), indicating that the stamps were revalued to meet the higher tax rate.

At some date, presumably in early 1917 the company also introduced the 1917 date in its cancel (Figure 4). The year is in a different font from 1915, a plain 4 mm font as described by Chappel (1956). The company also took some of the 1917 canceled stamps and applied the same black "17" to show that the stamps were revalued to meet the higher rate (Figure 5).

Although I have found no reference to it, the company also applied a 1918 dated cancel (Figure 6). There is no "17" overprint on these stamps with the 1918

Figure 4. The New York Consolidated Card Co. 1917 cancellation date on RF3, sans "17" surcharge.



Figure 6. The New York Consolidated Card Co. 1918 cancellation date on RF3.



cancellation and we know that throughout the calendar year 1918 the rate was 7¢. So this stamp almost certainly saw service as a 7¢ stamp in spite of its 2¢ face value, its simple three-line cancellation, and absent the "17" that the company had applied during 1917 to signify that it was paying the Act of 1917 rate of 7¢.

It is time to pause to examine all of what has just been described. To better understand the availability of playing cards tax stamps to the New York Consolidated Card Co., let us look at the annual reports of both the Bureau of Engraving and Printing (BEP) and Internal Revenue. It is clear that when the higher 7¢ rate went into effect that Internal Revenue had no 7¢ stamps to ship to the playing card companies. Neither did they have 5¢ stamps to use in combination to make up the new rate. All they had was 2¢ stamps and no integer multiple of these stamps would add up to the required 7¢ stamps. A look at the Bureau of Engraving and Printing's Annual Report for the fiscal year ending June 30, 1918, reveals that *only* Series of 1894 playing card stamps with a face value of 2¢ were delivered. So at least through June 30, 1918, the only playing card stamps available to the playing card companies were 2¢ stamps. In fact the BEP continued to deliver the 2¢ stamps into the fiscal year ending June 30, 1919.

We should note also that all these stamps with 1915 and 1917 company cancellations are rouletted 7 (*not* slot perforated 7). When the Bureau changed from the slot perforations to rouletting (of the same gauge) is not well documented, but it can be demonstrated that examples from several of the playing card companies in 1915 are all rouletted. The change may have been earlier, but how much earlier is uncertain to me. Research with pairs of stamps will probably be needed to establish the date when the change occurred.

Based on Ivester's work (1982) on taxpays (cigars and cigarettes) the solution to the dilemma of properly accounting for tax increases in the 1917 and 1918 period was to inventory the existing stock of stamps and have the companies pay the additional tax via report. The companies were left to add either (1) the new rate or new law information as part of the process of canceling the stamps or (2) simply

cancel the stamps, the date of the cancellation being sufficient to document the new rate.

The playing card stamps were monetarily denominated stamps and so present a somewhat different case. Did Internal Revenue continue to sell the 2¢ stamps at face value and collect the additional 5¢ via supplemental report? Would this be an adequate explanation for New York Consolidated Card Co.'s 1918 cancellation on the 2¢ (Figure 6)?

Perhaps a look at the annual reports of Internal Revenue will assist us in answering some of the questions that have been posed. The first tax increase from 2¢ to 7¢ took place during the fiscal year ending June 30, 1918. The Commissioner of Internal Revenue reported that 21,144,400 stamps were distributed with a value of \$1,237,808. A little bit of high school algebra shows us that 16,298,400 (77%) of the stamps *must* have been sold at 7¢ apiece. So we can conclude that even though all the stamps had a 2¢ face value (from the BEP annual reports), Internal Revenue was selling them to the playing card manufacturers at 7¢ beginning October 1, 1917. No wonder that the manufacturers placed their own surcharge on the stamps. In spite of having a two-cent monetary face value, Internal Revenue treated the playing card stamps in the same fashion as they did the taxpaid stamps. So this gives us the explanation why the New York Consolidated Card Co overprinted their 1915 and 1917 canceled 2¢ stamps with the "17" so as to tell consumers that they were complying with the Revenue Act of 1917. But why then did they not do the same with the 2¢ stamps that they had canceled 1918? Perhaps they figured that the 1918 date was sufficient to convey to all that they were paying the 7¢ rate.

Was this awkward, makeshift solution in fact the motivation for Internal Revenue to order the successor to the 2¢ stamp as a taxpaid stamp (Scott RF11)? One of the positive attributes of the taxpaid revenue stamps, stamps that are denominated in volume or weight and typically include the word "taxpaid," is that Internal Revenue did not have to ask the Bureau of Engraving and Printing to design and print new stamps when there was a tax rate change. Nor would the playing card manufacturers have to add their surcharges.

### **A summary of the NYCC Co. cancels and surcharges**

#### **Recorded on the Series of 1894 2¢ rouletted 7, 1915–1918**

1915	used from 1915 until October 4, 1917
1917	used from the beginning of 1917 until October 4, 1917
1915 plus the 17 overprint to meet the 7¢ rate beginning October 4, 1917	
1917 plus the 17 overprint to meet the 7¢ rate beginning October 4, 1917	
1918	used for the 7¢ rate

### **The long taxpaid stamp (Scott RF11 and 12)**

The long Class A playing card stamp (Scott RF11) was first and only delivered in the fiscal year ending June 30, 1919. Bureau records show that only 15.5 million of these Class A stamps were ever delivered and that was about 44% of the playing card stamps delivered that fiscal year. The Series of 1894 2¢ stamp (Scott RF3) accounted for 27% of





**Figure 7.** The 1915 cancellation date on the long taxpaid stamp (Scott RF11).

**Figure 8.** The 1917 cancellation date on the long taxpaid stamp with roulette 14 applied by New York Consolidated Card Co. (Scott RF12).

**Figure 9.** The 1919 cancellation date on the long taxpaid stamp. (Scott RF11).

the deliveries of playing cards stamps. The eight-cents surcharged stamp (Scott RF15) accounted for the remaining 29% of the deliveries and these would have been intended for use after the tax increase effective April 1, 1919.

From this data it is apparent that the long Class A playing cards stamp was intended for use during the 7¢ rate period. And, in fact, a 7¢ essay was prepared (Turner 1974, page 96), but it was altered to Class A (probably in the fall of 1918) when the Revenue Act of 1918 had already been introduced (it was not passed until late February 1919). Exactly when the deliveries began is not known, but it is reasonably placed in the latter three months of 1918.

Two New York Consolidated Card Co. cancels have been recorded for the long Class A playing cards stamp. They are dated 1915 (Figure 7) and 1917 respectively and are found both normal and inverted. Neither of those dates can possibly accurately reflect when the cancels were applied as we know that the stamps were not available until the second half of 1918. In fact they would appear to show that the canceling plates that had been used for RF3 were simply appropriated for use with RF11.

At some point in their use of the long Class A stamp, the company applied rouletting which gauges about 14 (Figure 8). Only the 1917 cancellation date has been recorded, both normal and inverted.

The company also used a 1919 cancellation that has been designed specifically for the long Class A stamp. This has been reported only reading down

(Figure 9). The company also applied this cancel to the stamps that the company added the rouletted 14 separation. In the rouletted version the cancels has been reported reading up and reading down.

Based on this discussion, it would appear that the tall Class A saw service primarily as a 7¢ stamp. If it was used as an 8¢ stamp we cannot tell on the basis of the year dates, although it is tempting to think that the change to the 1919 date occurred late enough to make it an 8¢ stamp (that is on or after April 1, 1919).

#### **BEP's 8¢ surcharge (Scott RF16)**

Based on the BEP records for fiscal year 1919 the first deliveries of the 8¢ surcharge took place after April 1, 1919. New York Consolidated Card canceled these new smaller surcharged stamps with a similar canceling plate to the 1915 and 1917 discussed earlier. In fact it seems probable that the company modified the earlier plates by simply removing the "15" and "17" leaving just the 19 (Figure

#### **NYCC Co. cancels and surcharges**

##### **Recorded on the long Class A stamp**

1915	inverted on RF11
1915	inverted on rouletted 14, RF12
1917	normal or inverted on RF11
1917	inverted on rouletted 14, RF12
1919	reading down on RF11 (probably used to pay the 8¢ rate
1919	reading up or down on rouletted 14, RF12



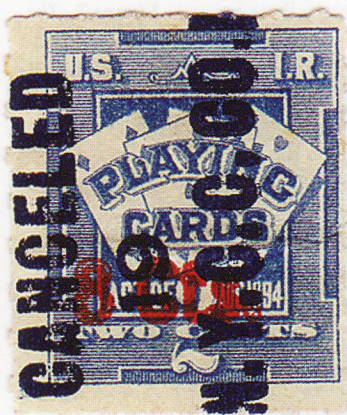


Figure 11. The BEP 8¢ surcharge with 7-1-20 dated cancel (Scott RF16)

Figure 10. The BEP 8¢ surcharge with "19" date (Scott RF16)



10), now simply referring to the final two digits of the year instead of the first two digits. There are two sizes of the "19" recorded coinciding with the sizes of the 1915 and 1917 cancels used on RF3, RF11, and RF12 previously described.

There remains one more cancel recorded on RF16, July 1, 1920 (Figure 11).

### Further thoughts

In order to understand the different practices of the playing card manufacturers, a similar survey of

the cancellation practices might go a long way to understanding the chaotic 1917–1919 period and the various cancellations that have gained catalog recognition. The stamps used by the New York Consolidated Card Co. reveal some makeshift canceling practices that should probably result in some additional specialized catalog listings, notably RF2 canceled 1918, which must have paid the 7¢ rate on a deck of cards and the RF11 canceled 1919, which probably paid the 8¢ rate on a deck of cards.

It remains the task to survey the canceling practices of the other companies to gain greater understanding and to suggest additional catalog listings.

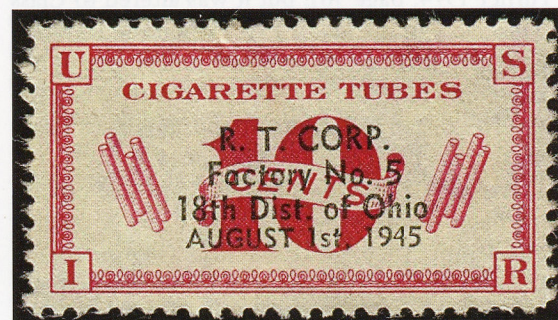
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- Ivester, Hermann. 1982. Provisional Cigarette Stamps Revisited—New Taxes, Floor Taxes, and Temporary Taxes. *The American Revenuer*, July–August; 36: 139–142.
- Turner, George T. 1974. *Essays and Proofs of United States Internal Revenue Stamps*. Arlington, MA: Bureau Issues Association, Inc.

## New cigarette tubes revenue stamp found

by Don Woodworth, ARA

I attended a small stamp show in St. Charles, Missouri, on August 6, 2010. It was populated mostly by dealers en route east to the forthcoming APS StampShow in Richmond, Virginia. It was a nice opportunity to patronize a group of vendors who do not usually appear in the St. Louis, Missouri, area. As it subsequently turned out, the nice opportunity was actually an astounding opportunity! A dealer I had never met before from the state of Washington had an interesting stock of U.S. revenue material that he showed me. Among the interesting items I bought were two Cigarette Tube stamps tucked into a little "102" card with the annotation "RH7 (sic) with mystery 10¢ Cigarette Tubes dated 1945—Not listed by Scott" I did not really notice the "10¢" as I was concentrating on the neat printed cancel that read "R. T. CORP. Factory No. 5 18th Dist. of Ohio AUGUST 1st 1945" I was solely focused on the cancel, which was very different from the usual A. F. T. or G & S cancels that one usually sees on these stamps. Something else looked a bit strange on the stamp but I did not



Newly discovered 10¢ value CIGARETTE TUBES stamp. Size, color and perforation (11) are the same as the Scott-listed 1¢ and 2¢ values. Design is similar to existing 1¢ and 2¢ values with two important exceptions: The "1 Cent" value seen in the center of the Scott-listed 1¢ variety is replaced by "10 Cents" and the stamp does not contain the legend "Series of 1933" and beneath the value numeral.

really notice the 10¢ where the usual 1¢ appears or the lack of the "Series of 1933" that appears on the RH3 and RH4 varieties.

It was only upon returning home when I went back to the dealers "mystery 10¢" notation while



logging the new acquisition into my computerized database that the "Aha factor!" kicked in. Epiphany time!

I finally noticed what had been subliminally setting off my alarm bells—it was the 10¢ printed where the 1¢ or 2¢ usually appears on the Scott-listed stamps. I soon contacted my two favorite revenue dealers, one of whom recalled once seeing a specimen sheet of the 10¢ stamps at the Smithsonian Institute and the other who suggested I contact our mutual friend Ron Leshner—one of the deans of United States revenue philately.

Ron indeed confirmed that a specimen sheet of 100 stamps existed at the Smithsonian. He noted that he had been looking for a used example of an actual stamp for about seven years and congratulated me on actually finding one. He kindly provided a quote from an article he had written about the 10¢ denomination in the *Scott Stamp Monthly* (January 2003). With Ron's kind permission, I quote the last two paragraphs from his article:

It is amazing the lengths to which we collectors will go to explore a fairly common area of revenues. There is a relatively small number of users of the stamps and a fairly compact list of printed and handstamped cancellations that can be assembled for the cigarette tube stamps. By the time we have completed our exploration, we have a rather pleasant assemblage of these fairly common stamps. But there is a surprise in store for the veteran collector who strives for completion.

On a recent visit to the Bureau of Printing and Engraving I found a sheet handstamped "Specimen" that is previously unlisted. The stamp is a 10 cent denomination of the 1933 design, which must have been intended for packages of 500 cigarette tubes. The very fact that it appeared to be a finished product, a sheet fully perforated, suggests that the stamps were probably delivered to Internal Revenue. It is curious indeed that none have yet been reported in collector's hands. Who will be the lucky finder of this stamp outside government hands?

Ron noted that deliveries of cigarette tube stamps were made in fiscal year 1945—which tracks with the 1945 date on the stamp I found. He noted that the BEP annual reports contain deliveries of Cigarette Tube stamps as late as the Fiscal Year

ending June 30, 1960. The BEP annual reports have entries for Cigarette Tubes, No Series for Fiscal Years 1945 and 1946 and show 100,000 (500 sheets) were delivered in FY 1945 and 100 (½ sheet) were delivered in FY 1946. There were almost certainly a few additional 10¢ stamps delivered in FY 1959, although because of the lack of detail in the report we cannot tell how many.

Ron believes we can firmly assume that these stamps were created specifically for the R. T. CORP. located in the 18th Collection District in Ohio. This district covered the northeastern portion of the state and was headquartered in Cleveland.

I have worn out the internet in an attempt to identify the R. T. CORP., searching both philatelic and tobaccoiana sites, with no results. It is possible, but not likely, the firm might be the Reynolds Tobacco Co. as Reynolds was sometimes referred to by this name instead of the more common RJR Reynolds Tobacco Co. I could find no reference to a Reynolds Tobacco factory in this part of Ohio and would thus conclude that it would be a real stretch to try and link the canceled stamp with this firm. Perhaps some revenueur with an interest in cigarettes and cigarette tubes will be able to provide the real identity of this firm.

At Ron's suggestion, I then contacted Mr. Jim Kloetzel, Editor of the *Scott Specialized Catalogue of U.S. Stamps and Covers* and provided him with the scan of my find—which also appears with this article. Based on a little advance ground work that Ron had graciously done regarding my bona fides, I had a quick reply from Mr. Kloetzel noting that my find would be listed as a major new variety (likely RH5) in the 2012 edition of the Scott Specialized. I had turned 67 on August 2, just four days prior to the St. Charles stamp show. My new find was an absolute treat of a birthday present and a gift that will keep on giving when it appears in the 2012 catalog. I have already assured Mr. Kloetzel that Scott's will be assured of at least one sale!

I gratefully acknowledge the help of Ron Leshner in writing this article. Readers with additional information on this topic are welcome to contact me at 1104 Timber Run, O'Fallon, IL 62269-3127 or via e-mail at [DON.WOODWORTH@ATT.NET](mailto:DON.WOODWORTH@ATT.NET).

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Perhaps you write for another journal or for

online publication. Consider a rewrite for TAR or now that all the parts of the story have fallen together sent it here rather than online. Please contact Ken Trettin, Editor, POB 56, Rockford, IA 50468 or [REVENUER@OMNITELCOM.COM](mailto:REVENUER@OMNITELCOM.COM) for help.

**Your input...**



# 1857 issue Type I Franklin illegally used as revenue

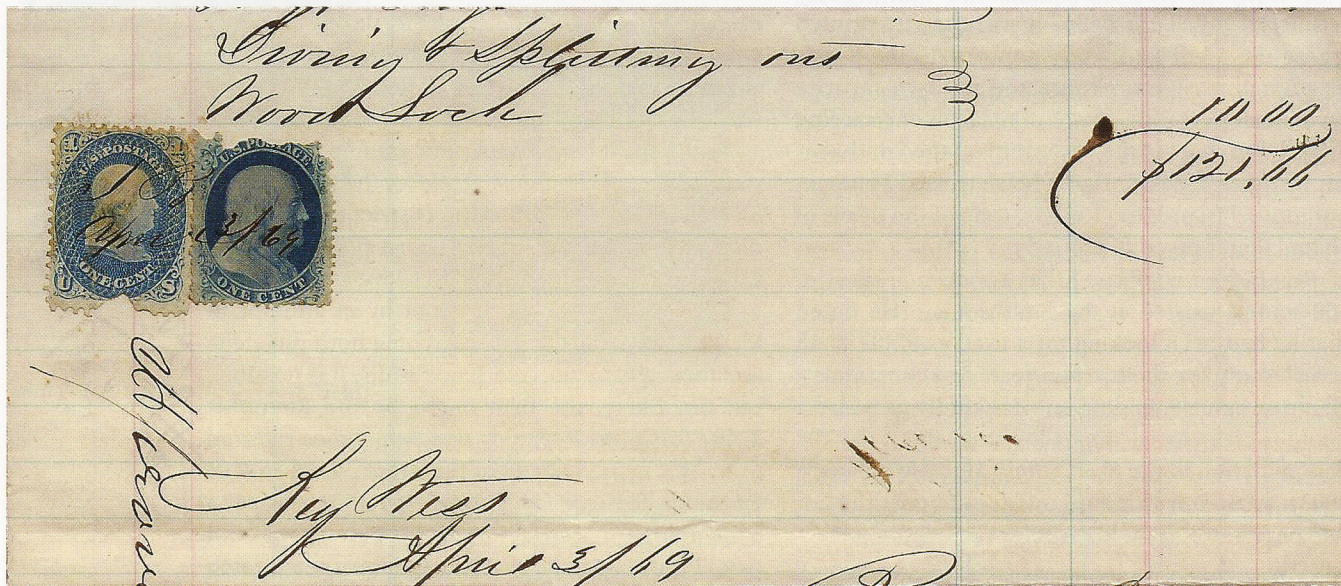


Figure 1. Appearance of the 1857 and 1861 issue Franklin postage stamps on an 1869 receipt for money.

by Edwin J. Andrews, ARA

The use of US postage as revenue stamps has been reported a number of times. I recently published a detailed article regarding the valuation of these often elusive items and therein reported a number of rarities previously not known (Andrews 2010).

Many believe these uses were purely accidental and did not represent anything truly illegal. However, as reported by Stanford (1985) and corroborated by Mahler (1987) who cited the *Internal Revenue Record*, June 14, 1865, pages 9–10, “Postage stamps cannot be used in payment of the duty chargeable on instruments,” further implying that such instruments could not be used to prove a legal point until the tax and any applicable penalties were paid. This validates the assertion that these uses, accidental or not, were illegal and rendered the instrument of their use invalid. This would also explain the occasional finding of corrective or recovery uses, a term coined by Morrissey (1999), where revenue stamps were added to the illegal postage use to validate the instrument. In some cases the postage was removed and revenues added but often both types of stamp appear on the document.

Others have published checklists of these uses (Beaumont 1932, Caldwell 1985, Graham 1993, Ward 1955 and 1960, and McClung 2007). In several of these articles reference is made to older stamps than the 1862 tax period when most of the illegal uses are found (1862 to rescinding of the tax act in 1873). Beaumont lists Scott 28, a 5¢ 1857 issue used

on a note dated 1866 and belonging to H. H. Elliott, then Treasurer of the APS.

In 1955 Ward also reported an 1847 5¢ but it is unclear if he was reporting the same finding as Beaumont since Beaumont had sold his material to Ward. Ward also lists in that same report a number of 1857 issue uses; a 1¢ type IIIa (Scott 22), a 5¢ type II brown (Scott 30) and a 10¢ type V (Scott 35). In 1960 Ward wrote another article on the subject updating his listing but not reporting any additional pre-tax period postage stamps then in his original 1955 list.

Accordingly, while sightings of pre-tax period stamps used as revenues have been recorded, none were described in detail or an image shown. Mahler came closest to showing such an item in his 1975 report. There he described a Scott 24 as an unused copy affixed to a March 4, 1875, San Diego bank check. He raises his own doubt of authenticity in his article since the stamp did not pay the correct 2¢ rate and was un-canceled. As such it could have easily been applied by someone to make an otherwise mundane check seem somewhat special (and more valuable). In my article (Andrews 2010) I go to some length describing how dealers and collectors must carefully examine these pieces to assure that they are authentic.

The subject of this article is a receipt for \$121.66 in payment for boat repairs. The receipt is dated April 3, 1869, which per the Act of 1864 would require 2¢ to satisfy the tax rate for receipts (payment of any sum of money, or, the payment of any



debt, exceeding \$20). The instrument bears two postage stamps, a 1¢ type I Franklin of the 1847 issue (Scott 63) and a 1¢ Franklin of the 1861 issue, Scott 18 (Figure 1). Both stamps are canceled with a flowing manuscript of initials of the signatory, J. B. for John Barttun, and the date (Figure 2), the proper cancellation for revenues on document. The penmanship of the cancel matches the signature on the document and the date of the cancel matches that of the instrument. The tax on all categories of receipts was rescinded in 1870.

The mixed use of two different postage issues is in itself rare and desirable but most importantly this discovery documents an unquestionable usage of a pre-tax postage issue as a revenue stamp.

## References

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- Caldwell, William H. 1985. Two Interesting Taxed Photographs. *The American Revenuer* July-August; 39: 102.
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- Mahler, Michael. 1975. A Postage-as Revenue Item. *The Checklist* October; 6 (4): 106.
- McClung, Michael C. 2007. The 3¢ 1861 Issue Used as a Revenue Stamp. *Chronicle* 215, August 215; 50 (3): 212–215.
- Morrissey, Michael. 1999. Invalid but Handy. Postage Fills revenue Role. *Linn's Stamp News* January 11; 30.
- Ward, Philip H. Jr. 1955. U.S. Notes: U.S. Postage Stamps Used as Revenues. *Mekeel's Weekly* May 6; 138.
- . 1960. U. S. Notes: Postage Stamps Used as revenues. *Mekeel's Weekly* August 19; 58.



Figure 2. Note that the stamps are properly canceled with the initials of the signatory and date. Both the penmanship and date match those of the document.

by Don Woodworth, ARA

While cataloging a group of match and medicine stamps for sale in conjunction with his recent retirement, a friend of mine noticed what appears to be a printing flaw (possibly a double transfer) in the “S” of “CENTS” at the upper right hand corner of Scott RS208b, the 1¢ green A. B. & D. Sands medicine stamp. Initial observation suggests merely a printing flaw that contributes to the image of a split “tail” at the termination of the lower curve of the “S.” However, a closer look under sixteen-power magnification clearly shows one letter “S” superimposed upon another, with the upper “S” extending into the white margin separating the body of the stamp and the tablet bearing the words “ONE CENT.” My vote would thus be for a double transfer.

The first image accompanying this article shows the RS208b about which this article is written. The inset image is an enlargement that shows the “S” under discussion. A review of the one article about this stamp noted in the ARA’s *Riley’s fiscal philatelic literature handbook* did not reveal any information

## RS208b—Printing flaw or double transfer?



about this flaw. Hence, it is apparently a new discovery. Will *American Revenuer* readers please check any RS208s in their collections to see if they have a stamp with this flaw?

In checking, please note the type of stamp upon which the flaw might be found—RS208a, RS208b, or RS208e—and send me a 300 dpi scan of their stamp(s). If possible, an additional scan (1,200 dpi or higher) of the enlarged area shown in the inset accompanying this would also be helpful. I will compile feed-back and, assuming corroboration is received from other ARA members, will forward the results of our collective input to Scott Publishing with a request that they update the M & M section of the Scott catalog to reflect this find.

I may be contacted at DON.WOODWORTH@ATT.NET.





# Swedish stock certificates with revenue stamps

by Paul Nelson, ARA

Share, or stock certificate, collecting is very popular in Sweden, and there is a relatively detailed illustrated catalog that list these. The hobby is called "scripophily". One such catalog, an 1989 edition of which can be found in the SCC Library, is: GAM-LA AKTIEBREV. (Old Share Certificates)

The publisher's website states the following:

Unique valuation catalogue with color illustrations. This is the first catalogue ever to catalogue all Swedish historical shares. This unique catalogue contains in all 5.651 shares with valuations. In addition the catalogue depicts 1.024 shares, all in color. Soft bound, 17x24 cm, 136 pages. Price 250 SEK. From the publisher Strandbergs Mynthandel AB, Tel: +46(0)8-611 01 10. Fax: 08-611 32 95 Arsenalsgatan. 6. Box 7377, 103 91 Stockholm, Sweden

A website that shows some interesting railroad company stock certificates from Sweden is found at:

[HTTP://GRINEBITER.COM/OLDSTOCK/SWED-](http://GRINEBITER.COM/OLDSTOCK/SWEDISHRAILROAD/CERTIFI-)

[CATES.HTML](http://GRINEBITER.COM/OLDSTOCK/SWEDISHRAILROAD/CERTIFCATES.HTML).

Swedish stock certificates, especially those from the 1900–1925 period or so, often have a documentary stamp on them. These are sometimes adhesive revenues of the time, and sometimes are directly printed on the paper from which the certificate would be printed.

In the case of a relatively small issue of share quantities, the adhesives seem to have the stamp of choice, since the labor involved in putting them on the share was

relatively affordable.

However, the company that was planning to issue the shares could choose to have the documentary stamp printed directly on the paper that would later be printed with the certificate details; usually in the case where the quantity of shares would make the labor saving economical

The website shown here illustrates a number of Swedish railroad shares, many of which illustrate the use of the documentaries that were required to pay the stamp tax during specific periods. Corporations of all types, in Sweden, not only railroads, had shares that show these documentaries. To my knowledge, however, there is no mention in the catalogs when a share is not illustrated as to whether or not there is a documentary stamp on the certificate, and whether or not a stamp is an adhesive stamp or is a preprinted image.

Collectors of Scandinavian revenues might want to get a copy of the current catalog for reference; no doubt there are a few of these certificates in your accumulation!



## ARA 2012 dues notice accompanies this issue

Accompanying this issue of The American Revenuer is your ARA dues notice for 2012 dues. Since it is possible to pay your dues for more than one year at a time you must check your mailing label on the envelope that enclosed this journal. Along with your membership number will be a year given. If the year is 2011, then your dues are payable. If the year is 2012 or later, your dues are paid through that

year.

Honorary life members and life members may note that the year indicated is 3000. That is to allow sorting by the Secretary's computer.

Please remit your dues promptly to the ARA Secretary, Lyman Hensley, 473 E. Elm, Sycamore, IL 60178-1934. Payment options are noted on the enclosed notice.



## Match manufacturers of Pontiac, Michigan

by Michael J. Morrissey, ARA

The match tax was not one of the original proprietary stamp taxes included in the Civil War Revenue Act of July 1, 1862. Instead, the proprietary schedule was amended effective September 1, 1864, whereby matches began to be taxed at 1¢ per hundred or fraction. Thus, a box of 250 matches was taxable at 3¢. This tax was absolute and applied to each box, not merely the average count per boxes of a given size as marketed by the manufacturer. Thus a box of 100 matches that accidentally included a single extra match was taxable at 2¢. Since the typical retail price of a box of 100 matches during that time period was 1¢, the effect of the tax was to double the price of matches.

Most manufacturers of matches that did business during the tax period took advantage of the opportunity to obtain approval from the Internal Revenue of a design for their own stamps. The cost of producing the plate, not cheap by any means, was apparently deemed worth the initial outlay, which would hopefully soon be defrayed by the discount (in actual practice a premium) on the cost of stamps produced from such private die.

Some manufacturers failed for one reason or another to use stamps of their own design, and instead employed the regular government die stamps featuring the familiar bust of Washington, precanceled to insure compliance with the law requiring canceling and to secure their stamp stock against pilferage. Identifying the user of a particular cancel, especially the printed cancels, has been a forty year endeavor for the author. Most cancels consisted of a company's initials and a date. In other words, not

much to go on. However, merely because something is difficult does not mean that it is impossible, or should not be attempted. One such set of initials long defying identification is that of "T. & R.," an example of which is illustrated in Figure 1 on a 1¢ First Issue Proprietary stamp, Scott R3c. Similar cancels from the same firm are shown here in Figures 2 and 3. These are dated Jan. 1, 1867 and are on the 3¢ Proprietary, Scott R18c and the 5¢ Proprietary, Scott R29c. The 3¢ stamp was canceled off center twice, with each impression failing to pick up the initials, however, being identical in nature to the cancel on the 5¢, it is clearly a T. & R. cancel.

These three stamps, taken as a whole tell us quite a lot. First, no 2¢ or 4¢ stamps have been seen bearing these precancels. They are, therefore, unlikely to represent a patent medicine or cosmetic firm. Playing cards were taxed at 5¢ per pack commencing in 1866 and would have had no use for a 3¢ stamp in 1867. The only use for a single 5¢ stamp in 1867 was on a box of 500 matches, a not uncommon size. Boxes of 100 and 300 matches easily account for the 1¢ and 3¢ values. These facts establish beyond any question that T. & R. were matchmakers.



Figure 1. First Issue 1¢ Proprietary with Type 1 Taylor & Russell horizontal three-line precancel dated April 25, 1866.

Figure 2. Type 2 Taylor & Russell vertical precancel dated Jan. 1, 1867, but misaligned so as to not show firm's initials.



Figure 3. First Issue 5¢ Proprietary with Type 2 Taylor & Russell cancel similar to that shown in Figure 2, but showing company initials.



Figure 4.  
Excerpt from  
a Treasury  
Department  
List of Bonded  
Revenue Stamp  
Agents as of July  
1, 1870.

532

# RECEIPTS AND EXPENDITURES.

## Statement of accounts of internal-revenue stamp-agents, &c.,

Name.	Title.	Locality.	Date of bond.	Balances due July 1 1870.	
				By agents.	To agents.
Brought forward.....				\$694, 428 64	\$13 1
N. R. McKee.....		Portland, Ind.	Nov. 18, 1867	479 94	
H. Z. Jenkins.....		Pennville, Ind.	May 11, 1868	267 62	
Wilson Boulby.....		Portland, Oreg.	Aug. 13, 1869	10, 463 23	
Orrin Kelsey.....		Pioneer, Ohio	Dec. 6, 1869	140 52	
Taylor & Russell.....	Match Co.	Pontiac, Mich.	Dec. 6, 1866	42 19	
John Moir, jr.....		Postville, Iowa	Aug. 26, 1870		
J. M. Huiskamp.....		Pella, Iowa	Sept. 20, 1870		
Thomas J. Henderson.....		Princeton, Ill.	May 29, 1871		
Robert T. Weitzel.....		Ravenswood, West Va.		340 02	
David A. Potter.....		Richmond, Ill.			14

However, none of the private die firms, all of which are catalog-listed and relatively well-known to philatelists can account for such initials. It may therefore be deduced that the initials represent a match firm that never used a private die stamp.

As in the case of Ault & Bachtel (Morrissey 2011), some of the few nonprivate-die-using match firms are named in federal government publications detailing reports of the Internal Revenue Division of the U.S. Treasury. Match manufacturers who wanted revenue stamps on credit first had to be bonded. Once bonded, they became, in effect, revenue stamp agents. Those bonded agents at times owed the government money for stamps delivered to them on account. One such publication lists the balances owed by such companies as of the close of the government fiscal year on July 1, 1870. Among the entries, which included Assistant U.S. Treasurers, postmasters, stamp brokers and others were match manufacturers, but only one with the initials T. & R. Shown in Figure 4 is an excerpt from that list which indicates that a match manufacturing

firm known as Taylor & Russell located in Pontiac, Michigan, was bonded December 6, 1866, and owed the Internal Revenue the sum of \$42.19 for stamps as of July 1, 1870.

What do we know about Taylor & Russell? Not very much. The *Michigan State Gazetteer & Business Directory for 1867-8* bears several entries referring to the firm, the most helpful of which is illustrated in Figure 5. The principles in the firm were James E. Taylor and William W. Russell. They manufactured damp proof and sulphur matches. What happened to Taylor & Russell? Most matches at that time were marketed and sold close to the point of manufacture. Pontiac is not far from Detroit, which was home to one of the nation's largest match producers, D. M. Richardson. It is entirely possible that the small firm of Taylor & Russell succumbed to the reality of the marketplace and was just unable to compete.

If anyone has additional information on this obscure match company, or stamps with the same or similar precancels, please contact the author by email at [MMORRISSEY@COLUMBUS.RR.COM](mailto:MMORRISSEY@COLUMBUS.RR.COM).

Figure 5. Excerpt from Michigan State Gazetteer and Business Directory for 1867-8.

stock  
brokers, and I. Hodges House.  
Strickland, William, painter, Saginaw.  
Strouss, Elias, clothing, Saginaw.  
**Taylor & Russell** (James E. Taylor  
and William W. Russell), manufacturers  
of damp proof and sulphur matches.  
**Ten Eyck, Junius**, law, collection and  
land office, war claim agent, Saginaw.  
Thompson & Stewart, barbers, Saginaw.  
Thurman, C. H., Saginaw.

## References

- Morrissey, Michael J. 2011. Ault & Bachtel: Match Manufacturers of Canton, O. *The American Revenuer* Third Quarter; 64:54-56.
- The Executive Documents for the House of Representatives for the First Session of the Forty-third Congress*. Washington, DC: Government Printing Office, 1874.
- Michigan State Gazetteer and Business Directory for 1867-8*. Detroit, MI: Chapin & Brother, 1867.



## A nice pair of Playing Cards stamps from eBay

by Steve Blair, ARA

I bought this nice little gift set for playing bridge (pad, pen and two decks of cards) on eBay for a little less than \$9. Was pretty happy when I got it and found that the precancels were better than

expected (RF26-24, PC 234). While the card backs are pretty, but I think I like the side showing the stamps better. One just never knows what might show up.



[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.]

**BALPEX 2011, September 2-4, Hunt Valley, Maryland**

*Cuba Colonial Period 1855-1898: Postage Stamps Used as Revenue* by Silvia C. Garcia-Frutos: Vermeil.

**SESCAL 2011, October 14-16, Los Angeles**

*Philippines: 1954-1963 Documentary Overprints on 1947 Internal Revenue Stamps* by Richard D. Miggins: Gold, American Philatelic Society 1940-1980 Medal of Excellence and International Philippines Philatelic Society Eugene A. Garrett Award.

*Spanish American War Fiscal History: A Survey of the US Documentary Taxes 1898-1902* by Frank L. Sente: Gold, American Philatelic Congress Award, Lynne Warm-Griffiths Memorial Award and United States Stamp Society Statue of Freedom Award.

**OKPEX 2011, October 21-22, Oklahoma City**

*Oklahoma Documentary Stamps* by Brady Hunt: Gold, American Association of Philatelic Exhibitors Creativity Award, American Philatelic Society 1940-1980 Medal of Excellence, American Philatelic Society Research Medal and Robert T. Pollard Memorial Award.

**FILATELIC FIESTA 2011, November 11-13, San Jose, California**

*Revenue Stamped Paper of the Philippines 1860-1899* by John M. Hunt: Silver.

**VAPEX 2011, November 11-13, Williamsburg, Virginia**

*The Two Cent Revenue Stamped Paper of the United States, 1865-1883* by Ronald E. Leshner: Gold, American Philatelic Society Pre-1900 Medal of Honor, American Philatelic Society Research Medal and United States Stamp Society Statue of Freedom Award.

**CHICAGOPEX 2011, November 18-20, Itasca, Illinois**

**Single Frame**

*The 1932 Check Tax* by Robert D. Hohertz: Gold and American Association of Philatelic Exhibitors Creativity Award.

*1930 Canada Weights and Measures Revenue Issue* by John McEntyre: Gold.

## Revenue exhibit awards



### Literature

*The American Revenuer*, Vol. 63 by Kenneth Trettin, editor: Gold.

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

**SANDICAL 2012, January 20–22, San Diego, California**

Philippines: 1954–1963 Documentary Overprints on 1947 Internal Revenue Stamps by Richard D. Miggins: Gold, American Philatelic Society 1940–1980 Medal of Excellence, American Revenue Association Award and International Philippine Philatelic Society Award.

*The Documentary Revenues of Haiti* by Charles J. G. Verge: Vermeil.

### Single Frame

*Bosnia-Herzegovina Tobacco Tax Paid Revenues* by James W. Busse: Grand, Gold and American Association of Philatelic Exhibitors Creativity Award.

*1876–1897 First Canadian Weights and Measures Revenue Issues* by John McEntyre: Vermeil.

**Garfield-Perry March Party, March 23–25, 2012, Cleveland, Ohio**

*Revenue Stamped Paper of the Spanish American War Tax Era* by Bob Hohertz: Gold, APS Medal of Excellence, Pre-1900 Material, American Revenue Association Grand Award and American Revenue Association Gold.

*The United States Postal Savings System 1911–1967* by Matthew Liebson: Gold, Garfield-Perry Award for the Best U.S. Exhibit, Garfield-Perry Award for the Best Exhibit by an Active Garfield-Perry Member, USSS Statue of Freedom Award and American Revenue Association Gold.

*The U.S. Bi-Colored Documentary Issue 1871–1874* by Michael Morrissey: Gold, U.S. Cancellation Club Best Cancellation Exhibit and American Revenue Association Gold.

*U.S. Playing Card Revenue Tax Stamps—"The Bureau Issues"* by Martin Richardson: Gold and American Revenue Association Gold.

Ohio's Taxation of Alcohol: A Fiscal History 1933–1964 by Warner P. Simpson: Gold, APS Research Medal, American Revenue Association Gold and State Revenue Society Gold.

New York Stock Transfer Tax by Kenneth Pruess: Vermeil, American Revenue Association Gold and State Revenue Society Gold.

*U.S. Civil War Documentary Stamp Taxes 1862–1872* by Timothy Wait: Vermeil and American Revenue Association Gold.

### Single frame

*Evidences of the 1932 Check Tax* by Bob Hohertz: Vermeil, Garfield-Perry Single Frame Second, American Revenue Association Best Single Frame and American Revenue Association Gold.

*AMG Military Travel Permit Stamps* by Thomas Richards: Vermeil and American Revenue Association Gold.

**Philadelphia National Stamp Exhibition 2012, March 29–April 1, Oaks, Pennsylvania**

*Mexican Vera Cruz Occupation (1914) Revenues* by Mark Banchik: Gold, The Best Military Exhibit Award (to Honor the Soldiers that Served in the 3rd Platoon, Delta Company, 2nd/60th, Ninth Infantry Division in Vietnam) and American Revenue Association Award.

## Revenue articles appear in The US Specialist

In the past two weeks I have received emails from Terry Hines and Paul Nelson regarding the appearance of revenue articles in *The U.S. Specialist*, the journal of the US Stamp Society. They are appearing due to the efforts of Wallace Cleland, the chairman of the renewed Revenue Issues Committee. He has furnished us with a listing of revenue articles that have appeared in the *Specialist* from May 2011 through April 2012.

A subscription to the *Specialist* is included with membership in the USSS. More information can be obtained from the Executive Secretary Larry Balantyne, PO Box 6634, Katy, TX 77491-6634.

Printing Information for Dollar Value Documentary Plates, Series of 1917. W. Cleland. *U.S. Specialist* 82, 219–228 (2011).

Series 1961 Engraved Narcotic Strip Stamps. W. Cleland. *U.S. Specialist* 82, 328–331 (2011).

Printing Information on Potato Tax Stamps. W. Cleland. *U.S. Specialist* 82, 376–380 (2011).

Customs Fee Stamps. W. Cleland and P. Huntoon. *U.S. Specialist* 82, 403–405 (2011).

Series 1911 \$10 Beer Stamp. W. Cleland and P. Huntoon. *U.S. Specialist* 82, 453–454 (2011).

Numbering of Early Beer Stamp Plates. Part I: Numbering Sets and Nomenclature. W. Cleland and P. Huntoon. *U.S. Specialist* 82, 563–573 (2011).

Cigarette Tubes Stamps. W. Cleland and P. Huntoon. *U.S. Specialist* 83, 17–20 (2012).

Numbering of Early Beer Stamp Plates. Part II: Numbering on Early Intaglio Beer Stamp Vignette Plates: Transition to the Omnibus Treas-



# The American Revenue Association

## President's Letter

The ARA held its 2012 annual meeting at the Garfield-Perry March Party the last full weekend in March. A quorum of the Board was present at our Saturday morning meeting, and three other members joined us for the regular meeting following. This was a disappointing showing, considering how many members were at the show, but the news was encouraging. A preliminary financial statement for 2011 shows a net loss for the year in the neighborhood of \$8,000, but this was less than the cost of publishing the wine cancel handbook. The other major items were publication of one less issue of TAR than planned, offset by the last installment of our pledge to the APS for establishment of a carrel in the library area named for longtime member Richard Riley.

The net of these adjustments produces a break-

even year, which is definitely a move in the right direction. As a result, dues will remain the same for 2012 as they were for 2011.

The first dues notice is enclosed in this issue. All of you who respond without a separate, mailed dues notice saves us enough to mail one issue, and this is greatly appreciated as we try to hold costs down. Second notices will be sent by regular mail later in the year. By the time we pay 2013 dues we should have a PayPal option available.

And, speaking of Richard Riley, a searchable pdf file of his 1997 revenue literature Handbook may be downloaded from our website, thanks to Dan Harding. The Board did not have time to discuss how we are going to update it for all the material published since, but we are in communication via email so we will try to attack this subject over the year.

## 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.

**Alexander, Clifford J, 7105.** 8721 Bluedale St, Alexandria, VA 22308.

**Burton, Charles W Jr, 7106.** 518 North Person St, Raleigh, NC 27604. United States, US-State.

**Carr, Matthew, 7102.** 32 Charles St, Houlton, ME 04730. Worldwide.

**Glohr, Eric A, 7103.** 139 Richard Ave, Lansing, MI 48917-3433. US-State: MI.

**McDonald, Brian L, 7100.** 326 Cottonwood Dr, Barboursville, VA 22923. US-State, Southeast Asia.

**Salvette, John, 7101.** 2016 Devonshire Rd, Ann Arbor, MI 48104. United States.

**Writesel, Nathan A, 7099.** 102 Blackberry Ln, Hebron, OH 43025. United States.

### Deceased

2858 James Kotanchik

surety Plate Numbering Set During the Series of 1878. P. Huntoon and W. Cleland. *U.S. Specialist* 83, 28-44 (2012).  
Cigarette Tax Stamp Plate Layouts, 1920-1959. P. Huntoon. *U.S. Specialist* 83, 123-134 (2012).

7020 Robert Lansdowne

### Resigned

5798 Oscar van der Vliet

### No forwarding address

4067 Joel Fassler

7015 Greg Rodgers

### Address Changes

**4626 Masterson, Ken.** 4872 Marco Polo, North Las Vegas, NV 89031.

**5762 Andrews, Ed.** 278 Serenity Hill Circle, Chapel Hill, NC 27516-0389.

**5551 Dryselius, Jan B.** 84 Morningside Dr, Brevard, NC 28712-3543.

**4221 Florer, Michael R.** 1805 Biglerville RD, Gettysburg, PA 17325.

**4015 Hoffman, Ed.** 6810 NW 76th St, Tamarac, FL 33321.

**5548 Mayer, Barry.** 25 Cypress Ave, Glen Head, NY 11545.

**5799 Vanhoesen, Don W.** 153 Bloominggrove Dr, Troy, NY 12180.

New Beer Plate Numbers. W. Cleland. *U.S. Specialist* 83, 171-173 (2012).

Numbering of Panes on Series of 1910 and 1917 Cigarette Stamps. P. Huntoon and H. Ivester. *U.S. Specialist* 83, 178-187 (2012).



## Member's Ads

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

**WANTED: Telegraph stamps.** Looking for 15TO6, 15TO7, 15TO21, 1T14a, 2T2a, 2T2b, 2T3a, 2T4a, 4T1a, 4T1b, 4T2a, 4T2b, 4T2c, 13T4a, 15T3a, 1521a, 15T22a, 15T26a, 15T40a, 15T44a, 15T46a, 16T28a, 16T44a, 16T45a, 16T45b, 16T48a, 16T61a, 16T95a and 16T112a. Jeff Meador at jamebkm80@msn.com or write me at 1448 E. Comstock Dr., Gilbert, AZ 85296.

\*2027\*

**Wanted: Canadian cinderellas** and labels. No Christmas or Easter please. Gordon Brooks, PO Box 102 Station N.D.G., Montreal, Quebec Canada M4A 3P4.

\*2028\*

**Plan now to attend ARIPEX2013**, in Mesa (Phoenix), Arizona, on the weekend of April 18–21, 2013. This will be the national meeting of the ARA, SRS, ASCC and the AAMS. Spread the word to revenueurs worldwide and invite them to attend; we will have displays of websites, journals, copies of exhibits, 3-D items with stamps and other revenue-specific materials. See you there! Further info on ARIPEX.COM or POSTALHISTORYFOUNDATION.ORG websites. Paul Nelson, Tucson, AZ. PNELS@ATT.NET

\*2029\*

**Wanted: Playing Cards** 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.

\*2030\*

**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@twinnval ley.net.

\*2031\*

**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>.

\*2032\*

**A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate** by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056.

\*2033\*

## Connecticut related stamped revenue paper online

ARA members with an interest in revenue stamped paper might wish to check out this web site [HTTP://CTPOSTALHISTORY.COM/](http://CTPOSTALHISTORY.COM/). The site is primarily devoted to Connecticut postal history but has an interesting section on Connecticut revenue stamped paper (primarily checks) and shows what can be done with the subject. When the site comes up, click on the "Gallery" icon and, when the

page comes up with a selection of possible items to view, go to the bottom and click on "Ct. Revenue Stamped Paper~Col. Don Woodworth" to see what ARA member Don Woodworth has put together. This is a project Don has been working on for a while and shows some of the highlights of his Connecticut revenue stamped paper collection.

## Saxony revenue stamp catalog and handbook

We have received a notice from Steffen Eckert of the impending publication of *Stempelgestze und Gebühren in Sachsen von 1682 bis 1952 Handbuch und Katalog* (Stamp Act and fees in Saxony from 1682 to 1952—Handbook and catalog). This will be a 466 page hard cover book with about 450 color images. Published in Lipzig, it will retail for €49.95 but will be available to philatelists from Eckert for €40.00 plus €8.00 postage and shipping. It should be available now.

In addition to the detailed discussion about the Saxon stamp acts and fees (including justice, mu-

nicipal administration, police administration and Lutheran church all with catalog listings) the handbook contains information about historical persons (e.g. Prof. Max Klinger, Leopold Stentzler, Oscar Seifert, Max Ariowitsch) and about the industrial history of Leipzig since 1852.

Eckert will also be providing email updates to those who purchase the book regarding additional discoveries. For information contact Steffen Eckert, Färberstraße 9, D-04105 Leipzig, Germany; email [eckertsteffen@t-online.de](mailto:eckertsteffen@t-online.de).



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\* Earlier backissues will be offered in the next issue of *The American Revenuer*.

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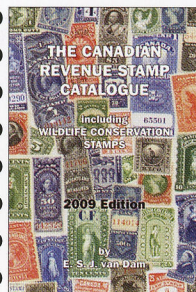
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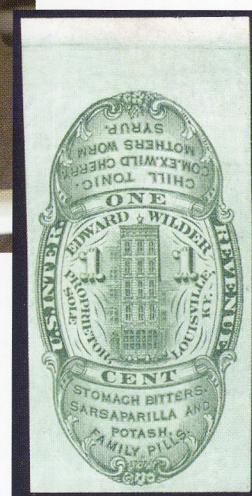
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