



The American Revenuer

IN THIS ISSUE:

California Poll Tax Receipts	38
The Wilson Chemical Company of Tyrone, Penna: Corrected Identification of Printed Cancellation on the 1919 Proprietary Stamps	53
Plate Varieties in 1918–1940 Stock Transfer Overprints ..	54

California pictorial poll tax indicia of 1875–8 mimicked
that state's earlier adhesive revenues.
More inside, page 38.



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In this issue:

California Poll Tax Receipts	38
<i>Michael Mahler</i>	
The Wilson Chemical Company of Tyrone, Penna: Corrected Identification of Printed Cancellation on the 1919 Proprietary Stamps	53
<i>Ronald E. Leshner</i>	
Plate Varieties in 1918-1940 Stock Transfer Overprints	54
<i>Robert Mustacich</i>	
ARA: President's Letter.....	66
<i>Bob Hohertz</i>	
ARA: Outgoing Editor's Letter	66
<i>Kenneth Trettin</i>	
ARA: Secretary's Report	66
<i>Lyman Hensley</i>	

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California Poll Tax Receipts

by Michael Mahler, ARA

State revenue collectors have long pursued and prized the San Francisco County poll tax receipts of the 1870s and '80s with stamp-like indicia of value. They are exceedingly rare. Cabot (1940) was able to list only seven: the \$2 of 1875, 1877 through 1880, and 1885, all evidently from intact receipts, also an undated \$3 black on pink, presumably a cut square. Hubbard (1960) added the 1884 \$2, also a \$3 in a numeral style similar to the \$2 of 1875 and 1877, evidently a cut square as no date was given. Finally Hubbard (1966) published the first substantially complete listing, adding descriptions of five more receipts, the 1878 \$3, 1881 and 1882 \$2, and 1883 \$2 and \$3. These included two previously unrecorded designs, one used for the 1882 \$2, the other for both the 1883 \$2 and \$3. He also tentatively listed an 1876 \$2, which he had not seen. Mahler (2000) added the 1885 \$3.

On the basis of ten receipts acquired from the Hubbard collection, and 22 others recorded over the years, I have been able to confirm all of his \$2 descriptions except the 1878 \$2 brown on white in the numeral design also used in 1875 and 1877; this was evidently carried over from Cabot's listing and is presumably reliable. An 1876 \$2 receipt in the same design, in black on white, previously resided in a prominent Western collection; this completes the descriptions of the \$2 values. The 1886 \$2, shown below, is non-pictorial.

The \$3 listings are more problematic. Hubbard (1966) correctly included the 1878 \$3 brown on white, but also two additional 1878 \$3 designs, one black on pale yellow, the other black on blue, which I have not seen; it seems unlikely that three different designs would have been used the same year. He also assigned a date of 1885 to the \$3 black on pink first listed by Cabot, which I have not been able to confirm, and is probably erroneous. A more likely date is 1880; for the three years for which both \$2 and \$3 receipts have been confirmed (1878, 1883, 1885), the \$3 is always on the same color paper as the \$2, and the only \$2 on pink paper is that of 1880.

Figures 2 and 4–6 show the \$2 receipts for all years except 1878. Figures 7–9 show the \$3 receipts of 1878, 1883 and 1885. Appendix 1 lists all 32 recorded receipts.

Indicia Mimic Adhesive Revenue Stamps

As Figure 1 makes clear, the \$2 pictorial poll tax indicia of 1875–8 and 1880–1 were patterned after one of the three designs used for the state



Figure 1. Left, California revenue stamp of 1866–73; right, 1875 poll tax indicium.

adhesive revenue stamps of 1866–73. It cannot be a coincidence that both were printed by Britton and Rey of San Francisco; their imprint appears in both the selvage of the stamps and the 1875–9 poll tax receipts.

Poll Tax a "Head Tax" on Adult Males

Contrary to naive assumption, the California poll tax of this era was only indirectly related to voting. It was in fact a 'head tax' levied on male inhabitants of the state, excepting those under 21 and over 60,¹ with certain additional exceptions, including at various times paupers, insane persons, Indians, firemen, and active members of the National Guard.

Basis for \$3 Tax

What was the basis for the \$3 tax? The 1877 Poll Tax Notice shown in Figure 3 answers this fundamental question: "If not paid before delinquent, the Poll Tax will be THREE DOLLARS, and when the Delinquent Roll is turned over to the Auditor, the Poll Tax will be FOUR DOLLARS."

Delinquency Date First Monday in July

The recorded receipts furnish an excellent estimate of the delinquency date: the latest dates seen on \$2 receipts are July 1, July 2, July 3 and July 5; the earliest \$3 receipt is dated July 10. The underlying statute, *An Act to Amend Certain*

1. The wording of the statutes is typically "over twenty-one ... and under sixty," yet the 1877 Poll Tax Notice shown in Figure 3 exempts those "under twenty-one ... and over sixty." This inconsistency leaves in doubt the liability of those aged 21 and 60. Probably "over 21" was understood to mean "21 and over," and "under 60" to mean "60 and under." (In 1850–1 and 1854–9 the upper limit was only 50.)



Figure 2. 1875, 1876 and 1877 \$2 receipts (85% actual size)

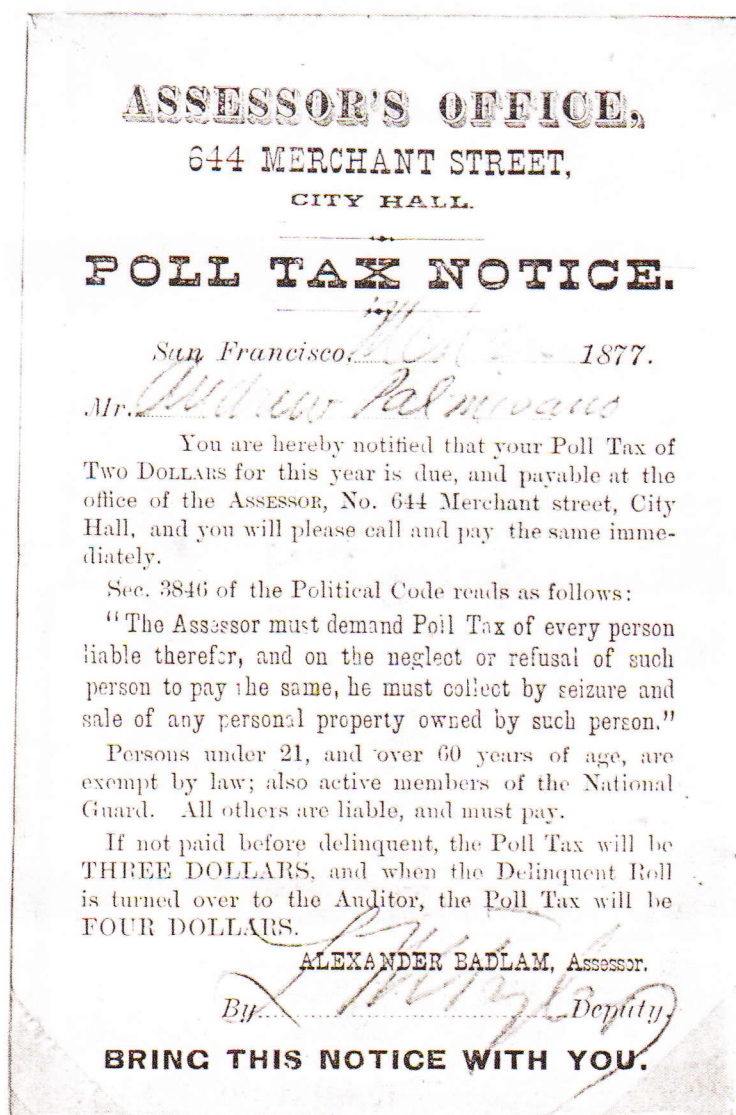


Figure 3. 1877 poll tax notice

Sections of the Political Code ..., approved March 30, 1874, confirms that the delinquency date was in fact the first Monday in July. Earlier this had varied considerably, always the first Monday of the month, but originally September (1852), then October (1854) and August (1860), before being set at July in 1874. As hinted at by the recorded receipts, the earliest of which are dated March 22, 28 and 29, the poll tax came due the first Monday in March.

No \$4 Receipts Printed

According to the 1877 Poll Tax Notice, the tax increased to \$4 when the Delinquent Roll was turned over to the Auditor. Again, the recorded receipts provide a good estimate of the date this occurred: the 1878 \$3 receipt is dated December 31, 1878, and the 1874 statute specifies that the Delinquent

Roll was to be turned over by the Assessor on the second Monday in January. Evidently no \$4 receipts were ever printed. The aforementioned 1874 Act required each County Treasurer, before the first Mondays of March and July, respectively, to have \$2 and \$3 blank poll tax receipts printed, to number and sign them, and to deliver them to the Assessor, and further sections specify subsequent treatment of the \$2 and \$3 receipts. There is never a mention of \$4 forms. As to how the \$4 tax was to be collected, the statute specifies that:

On the second Monday in January of each year, the Assessor must deliver to the Auditor the roll so made up, and the Auditor must add to the total poll tax delinquent on such roll thirty-three and one third per centum additional [i.e., increasing from \$3 to \$4] and without delay deliver such list to the Tax Collector, and charge the Collector therewith. (Sec. 3858)

If any person, assessed for a property tax, has not paid to the Assessor the poll tax due from him, or for which he is liable, it, with thirty-three and one third per cent in addition thereto, constitutes a lien upon the property assessed to such person, to attach from the first Monday in March in each year, and must be collected in the same manner and at the same time as delinquent taxes are collected. (Sec. 3860)

State, not County, Tax

The pictorial receipts under discussion were described by Cabot (1940) and Hubbard (1960) as San Francisco County issues, and by Hubbard (1966) as San Francisco City/County issues. This calls for clarification. As both the statutes and the receipts themselves make clear, they are receipts for payment of the State poll tax, merely collected in San Francisco County. Before passage of the Act of March 30, 1874, procurement of the blank receipts had been the responsibility of the State Comptroller, and generic forms were used statewide, with county name filled in by hand. **Figure 10** shows an example, made July 22, 1864, in San Francisco County (the delinquency date was then August 1). Only with passage of the 1874 Act was preparation of the forms assigned to the individual County Treasurers. By then \$2 receipts for that year had already been circulated to the counties, and their use had commenced; the \$3 forms had probably already been prepared as well. Thus only in 1875 did the procurement, and presumably the design, of the receipts devolve upon the Treasurers. Philatelists can evidently thank San Francisco County Treasurer Charles Hubert for the introduction that year of the prized pictorial indicia used in his county and nowhere else.

While strictly speaking this was a state tax, the revenue derived was apportioned in part to the counties, who received roughly one-third; this is explained in more detail below.

Earlier Receipts

The California poll tax was first imposed by *An Act defining the amount of revenue to be collected by the Government of the State of California, for the year eighteen hundred and fifty*, passed February 25, 1850, along with a property tax of 50¢ per \$100. These were the first taxes imposed by the fledgling government, preceding even the statehood date of September 9, 1850.² The poll tax, with numerous modifications, remained in effect until 1914. It can be argued that the 1875–85 receipts with pictorial indicia, purely as evidence of payment of a tax, are essentially similar to those that preceded and followed them, and that all are deserving of listing in state revenue catalogs. Toward that eventual end, an analysis of the evolution of the state poll tax prior to its form in 1875 is presented here.

Table 1 and Appendix 2 furnish the most basic details: dates, taxes, and ages taxed. For an excellent general summary one can scarcely improve on W. C. Fankhauser's 1913 *Financial History of California*, quoted extensively below:

2. President Zachary Taylor's advocacy of statehood for California without a period of territorial status led to a constitutional convention in Monterey in September 1849 which called for immediate statehood free of slavery. The aforementioned 1850 Act was passed during the first meeting of the California legislature in San Jose, December 15–April 22, 1850. Congressional wrestling with slavery-related issues delayed statehood until September 9, 1850.



Figure 4. 1879, 1880 and 1881 \$2 receipts (80% actual size)

Table 1. Evolution of California Poll Tax, 1850–1874

Approval Date	Ages	Tax	Payment Date	Delinquent Tax
Feb 25, 1850	21–50	\$5	not specified	
May 1, 1851	21–50	\$3	March 1	
Apr 23, 1852	21+	\$3	First Monday March–First Monday Sep	\$5
May 18, 1853	21–60			
May 15, 1854	21–50	\$3	First Monday March–First Monday Oct	\$4
Apr 30, 1860	21–60	\$2	March 1–First Monday Aug	\$3
Apr 30, 1860	Indians 21+	50c	not specified	
May 17, 1861	21–60	\$2	First Monday March–First Monday Aug	\$3
Mar 30, 1874	21–60	\$2	First Monday March–First Monday July	\$3

to taxation. Nevertheless this population was enjoying all the benefits and protection of the state government. The only way to make these people contribute toward the support of the government was to levy a general poll tax. The Senate finance committee, from whose report we have quoted before, thought that everybody would willingly pay this tax if it were equal to but one-half the ordinary day's wages. The average per diem wage at this time was ten dollars; consequently the committee recommended the levying of a five-dollar tax. The legislature approved the committee's recommendation. The tax was to be collected from all male inhabitants, between the ages of twenty-one and fifty, except wild and unchristianized Indians—unless entitled to vote—and all persons exempt by the laws of the state. Should any person liable to pay the tax refuse to do so, he was not permitted to prosecute any suit in the courts of the state of California for the recovery of a debt, or for the redress of a personal wrong.



Figure 5. 1882 and 1883 \$2 receipts (75% actual size)

[Feb 25, 1850] The idea of levying a capitation or poll tax met with the approval of both the constitutional convention and the first legislature. Members of the latter were convinced that there was in California a large floating population, with no real estate and very little personal property liable

[May 1, 1851] Prior to 1853, the poll-tax receipts were merged with those from the general property tax, so that one cannot ascertain the exact amount collected. From the controller's recommendations and the governor's message, one learns that the collection of the poll tax during the first two or

three years was not very successful. Because of the decline in wages paid to laborers, the legislature in 1851 reduced the poll tax from five to three dollars. The tax, collected by the sheriff of the county, was made a lien, which attached from the first day of March of each year, on all real and personal property owned by the person who was liable to pay poll tax. To stimulate the county officials and enlist their interest in the collection of this tax, the law provided that two thirds of the proceeds should be paid into the county treasury for the benefit of the state and one-third for the benefit of the county.

[April 23, 1852] On April 23, 1852, further changes were introduced. If the tax was not paid on or before the first Monday in September, it was raised to five dollars. Moreover this act required the assessor to collect the tax when he was assessing the real and personal property. For his services as poll-tax collector he was allowed 10 per cent of the amount collected. The delinquent poll tax was collected by the sheriff of the county, who was allowed one dollar out of every five dollars collected. Both the assessor and the sheriff were given the power to seize and sell any kind of property, except agricultural and grazing lands, and pre-emption claims, owned by any person who refused to pay his poll tax. No person who neglected or refused to pay the tax was allowed to appear as plaintiff or defendant in any possessory or other action, in any state court, except in criminal cases.

[May 18, 1853] An Act of May 18, 1853, required the assessor to collect the delinquent poll tax as well as the original. For collecting the five-dollar delinquent tax, he was allowed one dollar. All male inhabitants between the ages of twenty-one and sixty, unless exempt by law, had to pay poll tax. Under this act there was collected during the fiscal year closing June 30, 1854, \$47,910.91, as compared with \$63,829.15 during the preceding year.

[May 15, 1854] The revenue Act of May 15, 1854, again modified the poll-tax law. According to this act the poll tax, if paid between the first Monday in March and the first Monday in October in each year, was three dollars; if not, four dollars had to be collected. The upper age limit was reduced from sixty to fifty years. The assessor charged with the collection of the tax was allowed a commission of

15 per cent on every three-dollar receipt issued, and one dollar of every four-dollar delinquent tax collected. To assure the collection of the tax the assessor was given the power to "seize so much of every and any species of property, right, claim or possession whatever, claimed by any person liable to, and refusing or neglecting to pay his poll tax, or in the possession of, or due from any other person and belonging to such person so refusing to pay such poll tax, as will be sufficient to pay such poll tax and costs of seizure; and shall and may sell the same at any time and place, upon giving a verbal notice, one hour previous to such sale." To what extent one may attribute the increase in the poll-tax receipts to this added power of the assessor, we are unable to say. Of the three-dollar tax, 40 per cent of the net proceeds was paid into the county treasury for county purposes, and 60 per cent was to be used for state purposes. The receipts for the fiscal year 1855 were \$61,559.82; for 1856, \$63,533.95; for 1857, \$61,812.42; for 1858, \$81,872.43, and for 1859, \$80,172.68.

Figure 6. 1884 and 1885 \$2 receipts (75% actual size)



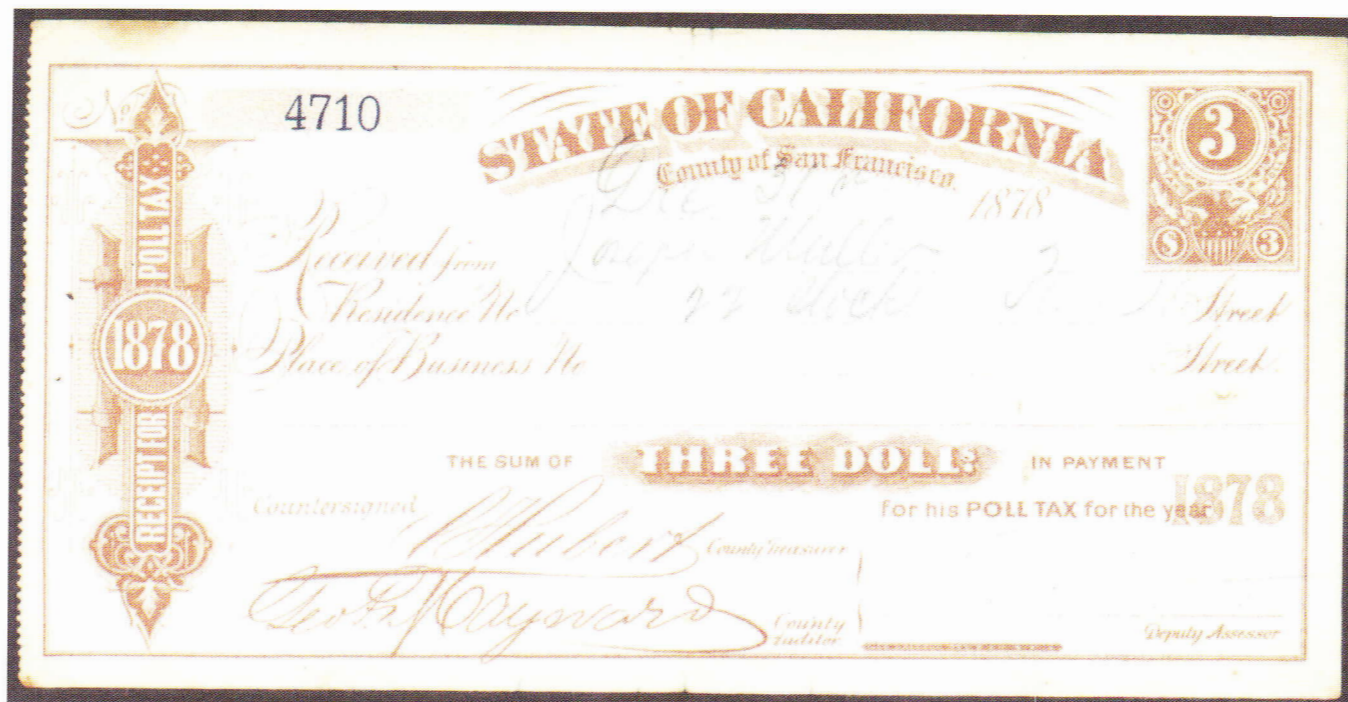


Figure 7. 1878 \$3 delinquent receipt (90% actual size)

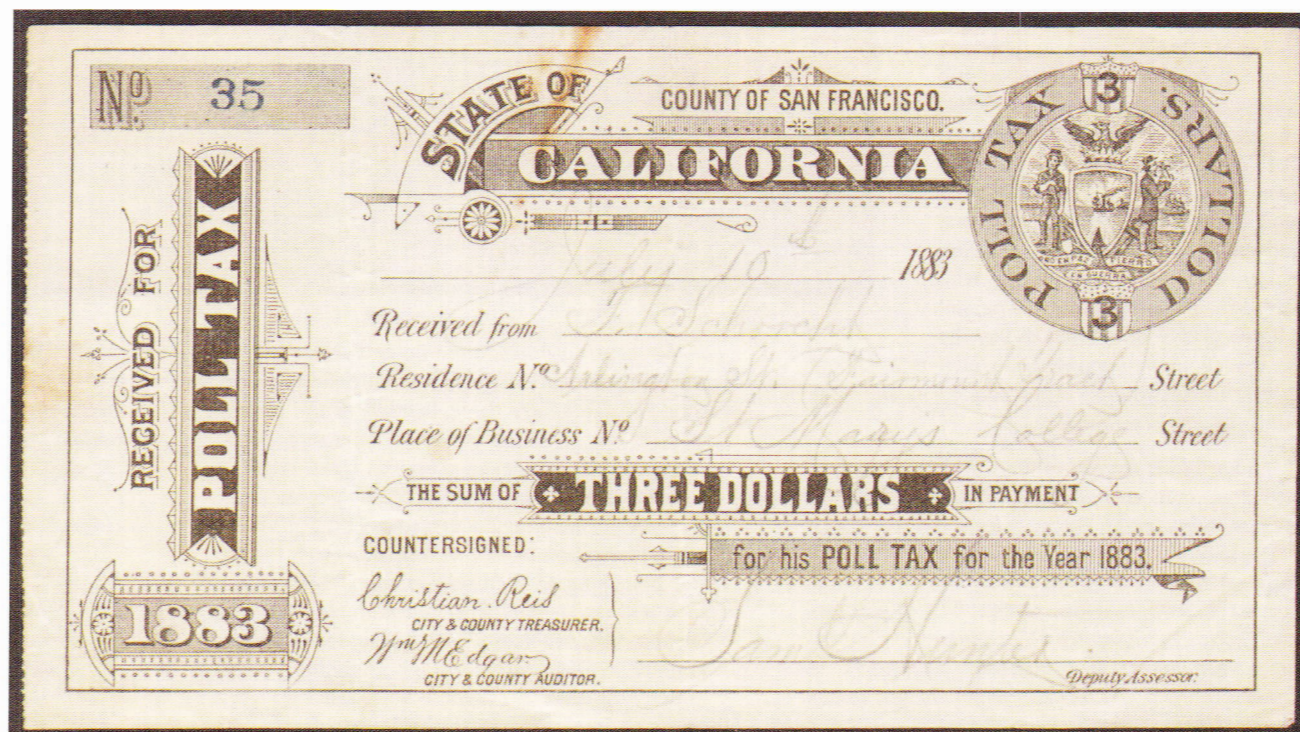


Figure 8. \$3 1883 delinquent receipt

Figure 11 shows an 1856 blank for the then-current \$4 delinquent tax. The county name is not filled in, but the official signatures were from Alameda County.

[April 30, 1860] An Act of April 30, 1860, raised the regular \$2.00 poll tax to \$3.00 if it was not paid

between the first Monday in March and the first Monday in August. The law allowed the collector 15 per cent of the \$2.00 tax and 25 cents of the \$1.00 delinquency penalty. The net proceeds were paid into the county treasury for the following purposes: 40 per cent of the \$2.00 tax for the benefit of the state; 60 per cent for benefit of the

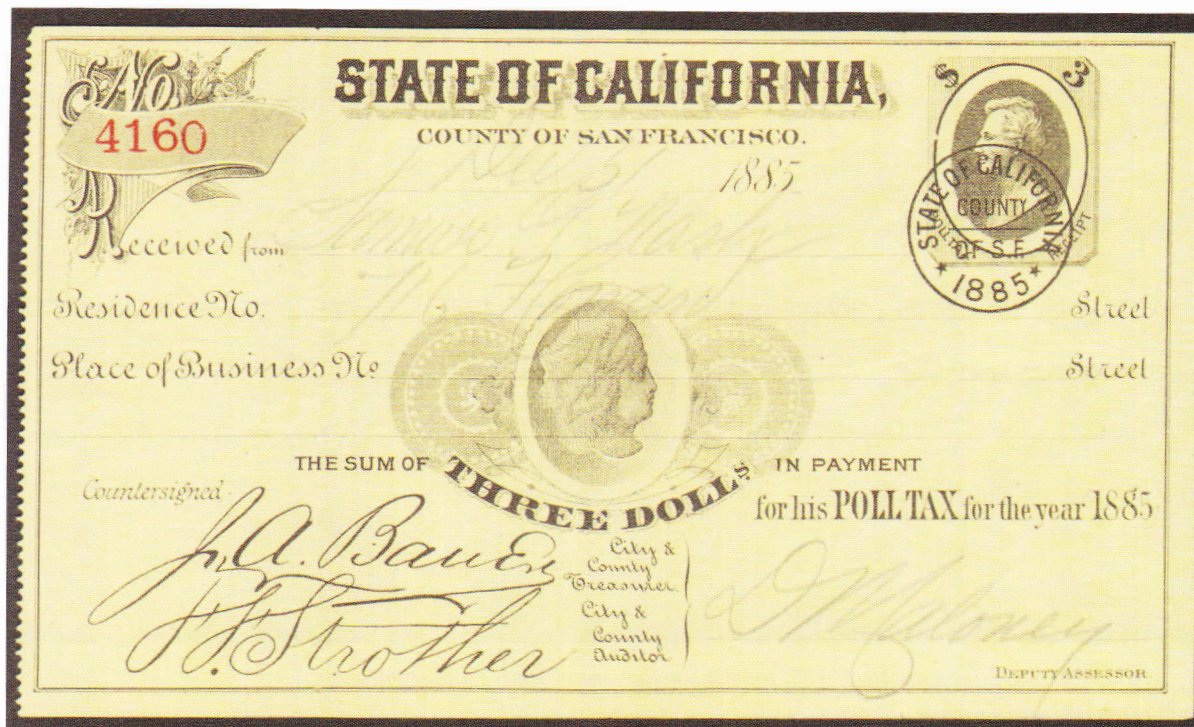


Figure 9.
1885 \$3
delinquent
receipt,
indictum
with
unidentified
portrait

county and seventy-five cents of the \$1.00 penalty for the county school fund.

[The same Act] levied a poll tax of fifty cents on every male Indian over twenty-one years of age. The proceeds were paid into the county treasury and held as a separate fund for the relief of indigent Indians.

[May 17, 1861] The revenue law of May 17, 1861, did not introduce any changes, except that it exempted active members of fire companies.

To this can be added further details gleaned from the statutes but not noted by Fankhauser:

May 17, 1861. In case of seizure and sale of property to pay the poll tax, the costs of seizure were now also to be paid, not to exceed \$3. Any person indebted to another who refused or neglected to pay the poll tax was now held liable for the tax of that person, also for \$1 as cost of notice, and upon payment was entitled to deduct the amount of payment and notice from his indebtedness.

February 6, 1864. Employers were required to furnish names and residences of employees to the Collector or his deputy, and to grant free access to the place of employment, otherwise to be guilty of a misdemeanor and subject to arrest, to be fined not less than \$10 nor more than \$100, or imprisoned not less than two days nor more than three months, or both. This requirement, together with the provisions of the 1861 Act, made employers responsible for the poll tax of their workers.

February 18, 1864. Powers of seizure and sale were formally extended to Deputy Collectors.

April 2, 1866. If any official paid by salary or fees failed to pay his poll tax within 30 days of being called upon, the amount of the tax was to be withheld from his next month's salary or fees, to be collected by the Collector.

March 27, 1874. Members of unpaid fire companies in Alameda, El Dorado, Nevada, Placer, Santa Clara, Siskiyou, Solano and Sonoma Counties were exempted from poll tax.

March 30, 1874. In case of seizure and sale of property to pay the poll tax, the time of verbal notice was increased from one to three hours. No person was to be held delinquent until a personal notice had been made.

March 22, 1880. Paupers, insane persons and Indians were specifically exempted from poll tax. The proceeds of the poll tax were now to be paid entirely to the State School Fund

Other minor modifications were made between 1895 and 1914.

Again from Fankhauser:

The enforcement of the state poll-tax law during [1860-72] was far from satisfactory from the point of view of the state officials. In 1860, Governor John W. Weller, in his annual message to the legislature, stated that out of 150,000 persons in San Francisco who were liable to pay poll tax, only 40,000 had complied with the law; that the

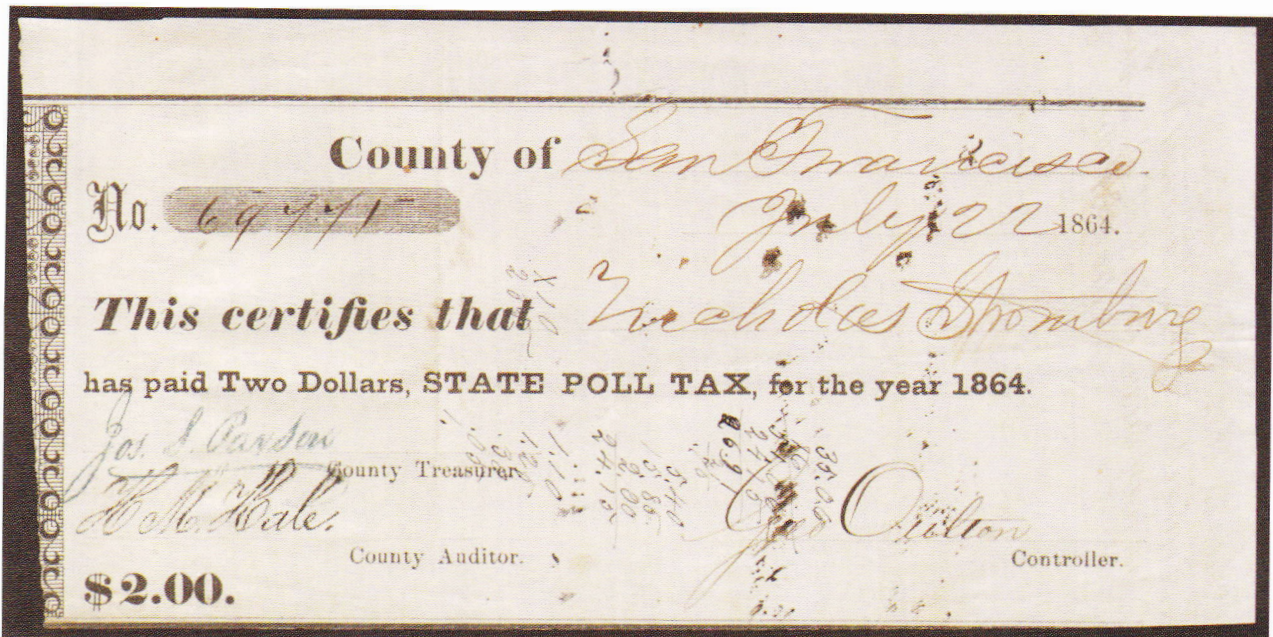


Figure 10. 1864 \$2 receipt, San Francisco County (90% actual size)

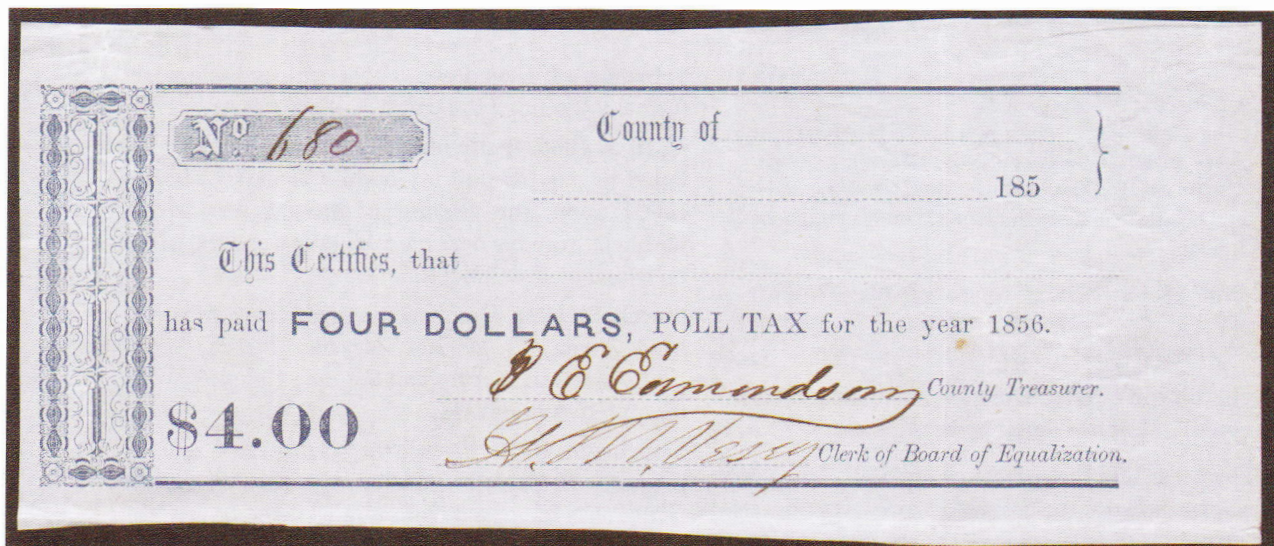


Figure 11. 1856 blank \$4 delinquent receipt, Alameda County (90% actual size)

City and County of San Francisco, with a voting population of 60,000 more than Siskiyou county, paid \$2,911 less poll tax, and that more than one-half of the total poll-tax receipts were collected in seven counties: Butte, El Dorado, Nevada, Placer, Sacramento, Siskiyou and Tuolumne.³

In 1861 Governor Downey complained that from a voting population of 120,000 and an additional population of 50,000 liable, likewise, to the payment of poll tax, only \$50,000 had been collected during the last fiscal year. The actual

amount collected was, however, \$61,822.89. In 1862 the poll-tax receipts amounted to \$54,764.84; in 1863, to \$85,221.02; in 1864, to \$84,451.18; in 1865, to \$65,014.00. The decline in 1865 influenced the sixteenth state legislature to propose the following constitutional amendment: "That no one shall be entitled to vote for a public officer of this state who has not paid all his poll taxes, the same to be fixed by the legislature and shall not be less than two nor more than five dollars." This amendment was not approved by the people. In 1866 the poll-tax receipts amounted to \$83,200.90; in 1867, to \$91,062.04; in 1868, to \$85,487.19; in 1869, to \$88,770.57; in 1870, to \$85,704.10, and in 1871 to \$89,257.94. In his report for 1871, the

3. The fiscal needs of these counties, and the comparatively small amount of revenue they realized from the property tax, compelled them to enforce the poll-tax law.



Figure 12. 1886 and 1888 \$2 receipts, San Francisco County

state controller declared that less than 76 per cent of the voting population paid their poll tax. The most serious aspect of the entire situation was the gross inequality among the different counties. As shown by [Appendix 3], taken from the controller's report, the percentage of poll-tax payers to the total number of voters in each county varied from 16.73 per cent in San Diego County to 168.5 per cent in Klamath County. In the City and County of San Francisco the percentage was 68.61;

in Alameda County, 102.63 per cent; in Alpine, 159.91 per cent; in Santa Barbara, 25.03 per cent; in San Luis Obispo, 22 per cent; and so on, the average for the entire state being, in exact figures, 75.96 per cent.

1886-1914 Vignetted Receipts

Figure 12 shows an 1886 San Francisco County receipt, with indicium of value now non-

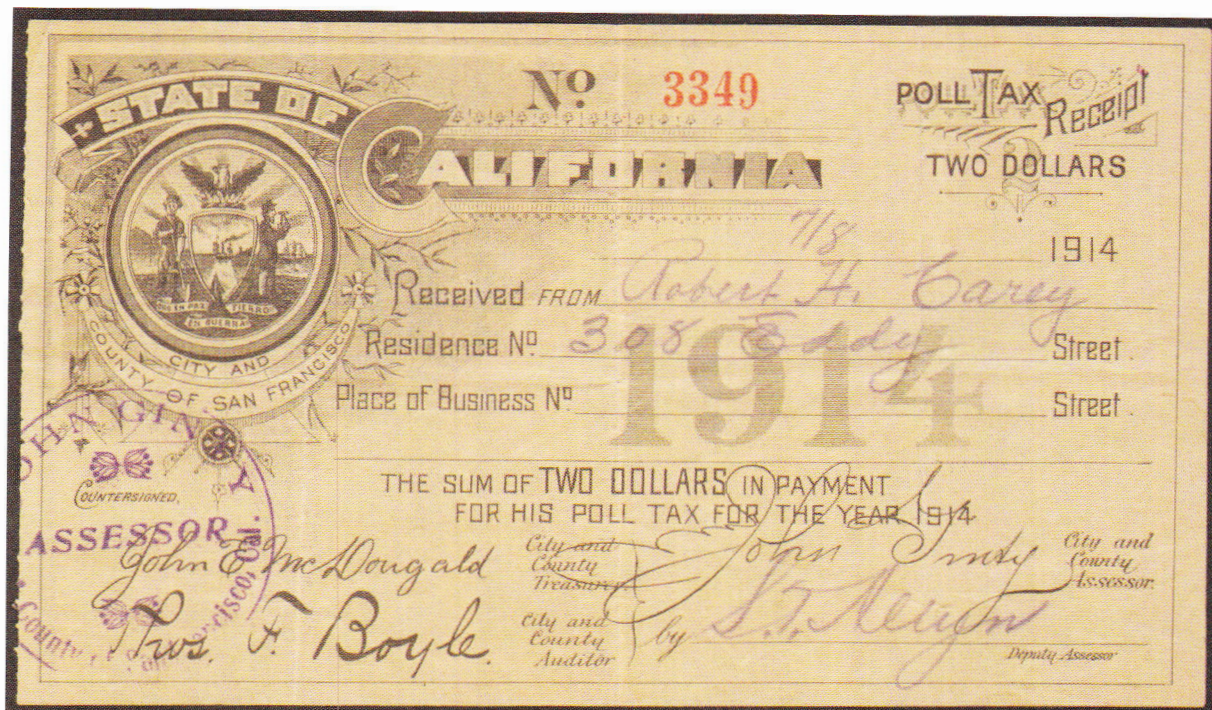


Figure 13. 1914 \$2 receipt, San Francisco County

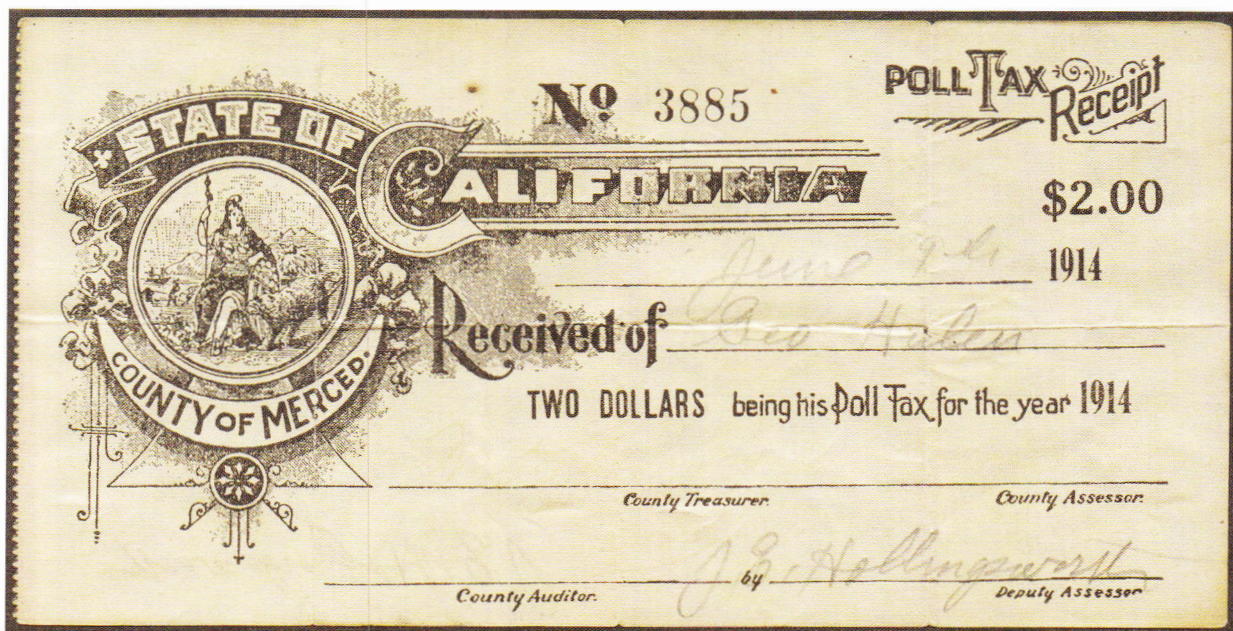


Figure 14. 1914 \$2 receipt, Merced County

pictorial, but with vignette symbolic of California, reminiscent of the Great Seal of the State, also an 1888 receipt with vignette now depicting a nonchalant miner; the same design was used in 1890, but on yellow paper. Figure 13 shows a 1914 San Francisco County receipt, the last year the tax was in effect, with vignette of the San Francisco County seal; the same design had been used since at

least 1893. Figure 14 shows a 1914 Merced County receipt with vignette similar to that of the 1886 San Francisco form.

Federal Poll Tax Receipt of 1862

In addition to the basic State tax, other poll taxes were imposed at various times, notably the Federal Poll Tax of 1862 and the Military Poll Tax of 1863–5.

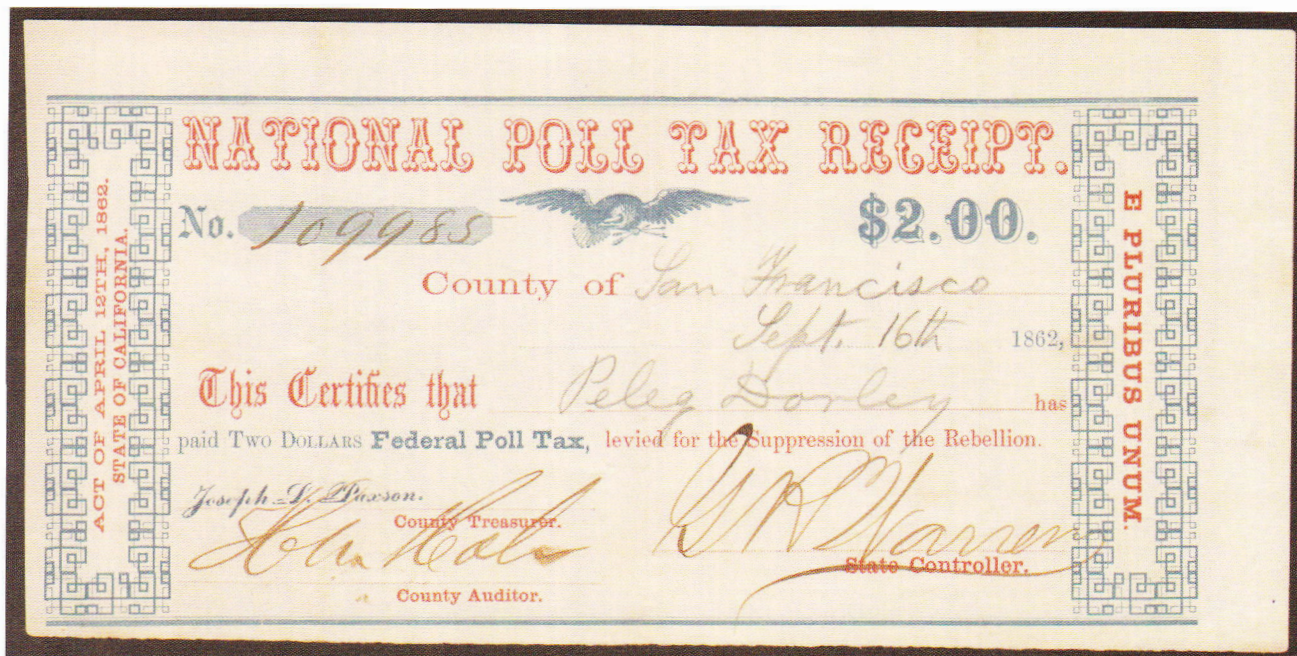


Figure 15. 1862 National Poll Tax receipt, San Francisco County (75% actual size)



Figure 16. 1863 Military Poll Tax receipt, Butte County (75% actual size)

An Act of April 12, 1862, levied an annual \$2 poll tax on males 21 and above, except Indians and United States volunteers, to be known as the "Federal Poll Tax," the net proceeds to be put toward the quota of the Direct Tax apportioned to the State by the Act of Congress approved April 5, 1861, entitled An Act to provide increased Revenue ... It was collected in same manner as the State poll tax, but with no delinquency rate. The collecting officers received 15% of monies collected on or before first Monday

in June, and 10% thereafter. The receipts were patriotically printed in red and blue on white paper, inscribed "NATIONAL POLL TAX RECEIPT," "Federal Poll Tax levied for Suppression of the Rebellion," "E Pluribus Unum" and "ACT OF APRIL 12, 1862." They were generic, the county name to be filled in by hand. Figure 15 shows an example executed September 16, 1862, in San Francisco County.



Figure 17. 1864 Military Poll Tax receipt, Nevada County (75% actual size)

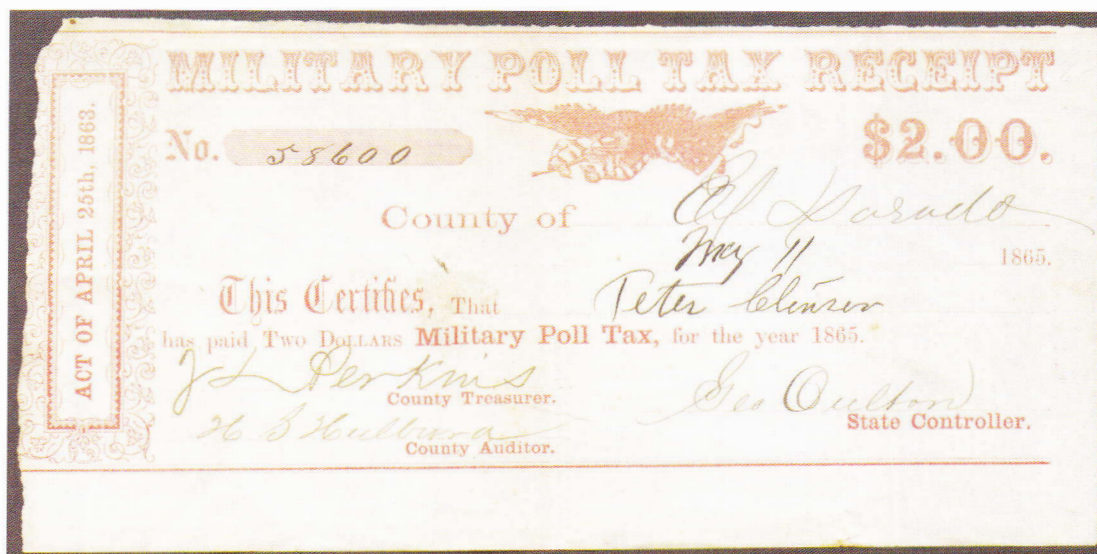


Figure 18. 1865 Military Poll Tax receipt, El Dorado County (75% actual size)

Military Poll Tax Receipts of 1863–5

This tax appears to have been short-lived. An Act of April 25, 1863, mandated an essentially similar tax, to be known as “Military Poll Tax,” the monies raised to create a State Military Fund. Its penultimate Section 22 repealed “all Acts and parts of Acts conflicting with the provisions of this Act.” The Federal Poll Tax was never explicitly repealed, but as there is no further mention of it in the Statutes, and the only examples are dated 1862, it may be assumed to have been implicitly repealed by the aforementioned provision of the 1863 Act.

Figure 16 shows an 1863 Military Poll Tax receipt from Butte County; Figure 17 shows an 1864 receipt from Nevada County; and Figure 18 shows an 1865 receipt from El Dorado County. **Appendix 4** is a census of recorded Federal and Military receipts.

On Feb 10, 1864, the requirements of employers enacted four days earlier with respect to the State poll tax, were now extended to the Military Poll Tax. On April 2, 1866, the Military Poll Tax was repealed, and a levy of 5¢ per \$100 of taxable property for support of the National Guard was enacted; in 1868 this was reduced to 1¼¢ per \$100.

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Appendix 1. Recorded California Poll Tax Receipts, 1875–85

Year	Denom/Color	Design	Date	Serial #	Party	Notes
1875	\$2	Numeral I	5/8/1875	11434	Eugene ???	photocopy
	\$2 black/light green		7/3/1875	34607	Joseph Miller	ex-Hubbard
1876	\$2 black/white	Numeral I	7/1/1876	32702	Geo. Wallace	color scan
1877	\$2	Numeral I	5/31/1877	???	Nils P. Jacobson	exhibit
	\$2		6/9/1877	24768	Ah Ming	photocopy
	\$2 black/blue		6/30/1877	31154	Joseph Miller	ex-Hubbard
1878	\$3 brown/white	Numeral II	12/31/1878	4710	Joseph Muller	color scan
1879	\$2 blue/white	Washington	5/22/1879	14965	Joseph Lawler	color scan
	\$2		7/2/1879	23199	Chas. H. Brink	photocopy
	\$2 blue/white		7/3/1879	25698	Joseph Miller	ex-Hubbard
1880	\$2 black/white?	Numeral I	3/22/1880	1310	Joseph Lawler	eBay 2007
	???		4/1/1880	???	S. T. Nash	dealer stock
	???		4/26/1880	19578	F. Schorch	photocopy
	\$2 black/white?		6/15/1880	24042	???	color scan
	\$2 black/pink		7/2/1880	31941	Joseph Miller	ex-Hubbard
1881	\$2 black/yellow	Numeral I	4/1/1881	12018	Joseph Lawler	eBay 2007
	\$2 black/yellow		4/19/1881	22746	Charles H---	SRN Jan-Feb 1979
	\$2		4/19/1881	???	G. Edwards	dealer stock
	\$2 black/yellow		7/1/1881	34342	Joseph Muller	ex-Hubbard
1882	\$2	Numeral III	3/28/1882	14394	M. J. Aguirro	dealer stock
	\$2 red/blue		4/21/1882	27409	Fred Schorch	ex-Hubbard
	\$2		5/11/1882	28329	J. L. Scolchter	photocopy
1883	\$2 black/beige	Shield	3/29/1883	13550	F. F. Stone	Holabird Dec 2003
	\$2 black/beige		4/17/1883	10589	Joseph Muller	ex-Hubbard
	\$2 black/beige		4/18/1883	10592	Joseph Lawler	eBay 2007
	\$2 black/beige		5/24/1883	27947	S. T. Nash	private collection
	\$3 black/beige	Shield	7/10/1883	35	F. Schorch	ex-Hubbard
1884	\$2	Washington	4/3/1884	18516	F. Pursch	private collection
	\$2 black/blue		4/24/1884	26407	Joseph Muller	ex-Hubbard
1885	\$2 black/yellow	Washington	5/23/1885	25049	Joseph Muller	ex-Hubbard
	\$2		3/28/1885	17080	Robt. Gildersleeve	photocopy
	\$3 black/yellow	Unidentified	12/3/1885	4160	Samuel T. Nash	author's collection

Numeral I: Large central denomination numeral, with Arabic numerals in top corners, and Roman numerals. 22x28mm

Numeral II: Rectangular, large denomination at top, shield at bottom. 23x27.5mm

Washington: George Washington portrait. Denomination in upper corners. 22x25mm

Numeral III: Numeral Style. Numbers in round panels, directly above and below central number. 27mm diameter, overall 27x33

Shield: 1883. State seal with denomination at top and bottom on shields. 36mm diameter, overall 36x38mm

Unidentified: 1885. Unknown portrait (Lincoln?). Denomination in upper corners. 22.5x27mm

Appendix 2. State Poll Tax Collecting Officers, Compensation, and Apportionment of Net Receipts

Date	Tax	Tax/Collecting Officer/Compensation		Apportionment of Net Receipts
1850	\$5	not specified		not specified
1851	\$3	Sheriff		Two-thirds to State, one-third to County
1852	\$3/\$5	\$3/Assessor/10% (30c)	\$5/Sheriff/\$1	90c to County, remainder to State
1853	\$3/\$5	\$3/Assessor/15% (45c)	\$5/Assessor/\$1	60% to State, 40% to County
1854	\$3/\$4	\$3/Assessor/15% (45c)	\$4/Assessor/\$1	60% to State, 40% to County
1860	\$2/\$3	\$2/Collector/15% (30c)	\$3/Collector/55c	60% of \$2 tax to State; 40% to County; 75c of \$1 penalty to County School Fund.
1874	\$2/\$3	\$2/Assessor/15% (30c)	\$3/Assessor/15% (45c)	\$4 Collector/25% (\$1) ¹
1880	\$2/\$3	\$2/Assessor/15% (30c)	\$3/Assessor/15% (45c)	\$4 Collector/25% (\$1) 100% to State School Fund

1. No compensation allowed in County of San Francisco

Appendix 3. Showing Number of Poll Taxes Collected in the Several Counties, Numbers of Voters therein, and Percentage of Poll-tax Payers to Number of Voters, 1870.

Counties	Poll taxes collected	No. of voters	% poll-tax payers to voters	Counties	Poll taxes collected	No. of voters	% poll-tax payers to voters
Alameda	4,168	4,060	102.63	Plumas	1,369	1,246	109.81
Alpine	363	227	159.91	Sacramento	5,341	6,381	83.70
Amador	1,539	2,195	70.11	San Bernardino	343	938	36.35
Butte	2,940	2,962	99.22	San Diego	215	1,285	16.73
Calaveras	1,658	2,225	74.51	San Francisco	17,149	24,995	68.61
Colusa	959	1,412	67.92	San Joaquin	2,463	3,809	64.64
Contra Costa	1,517	1,768	85.80	San Luis Obispo	252	1,149	22.00
Del Norte	620	400	155.00	San Mateo	805	1,575	51.11
El Dorado	2,904	3,085	94.13	Santa Barbara	371	1,482	25.03
Fresno	556	729	76.27	Santa Clara	4,550	5,216	87.23
Humboldt	1,231	1,744	70.58	Santa Cruz	1,452	1,990	79.96
Inyo	352	575	61.21	Shasta	1,009	1,283	78.62
Kern	276	534	51.68	Sierra	1,829	1,806	101.30
Klamath	679	401	168.50	Siskiyou	1,756	1,973	89.00
Lake	512	794	64.48	Solano	2,043	4,062	50.30
Lassen	217	438	49.53	Sonoma	3,979	4,393	90.57
Los Angeles	1,475	3,498	42.18	Stanislaus	1,141	1,344	84.90
Marin	843	1,237	68.15	Sutter	811	1,294	62.67
Mariposa	1,081	1,216	88.89	Tehama	774	1,147	67.50
Mendocino	1,714	1,808	94.80	Trinity	811	851	95.30
Merced	330	590	56.00	Tulare	604	1,133	53.31
Mono	129	201	64.12	Tuolumne	1,661	1,985	83.68
Monterey	1,364	2,331	58.51	Yolo	2,358	2,190	107.67
Napa	1,104	1,810	61.00	Yuba	2,476	2,617	91.12
Nevada	3,870	4,689	82.53	Totals	91,239	120,101	75.96
Placer	3,276	3,028	108.33				

Appendix 4. Recorded Federal and Military Poll Tax Receipts, 1862–5

Year/Color	County	Date	Serial #	Party
1862 red & blue/white	San Francisco	7/2/1862	25,207	Frank M. Pixley
	San Francisco	9/16/1862	109,985	Peleg Dorley
	Butte	10/21/1863	59,322	C. L. Stettson
1863 black/white	Nevada	8/15/1864	78,423	Sidney Richardson
1864 blue/white	San Francisco	4/27/1864	36,772	Sam'l A. Brimblecorn
	San Joaquin	7/20/1865	19,565	Martin Helterson
	El Dorado	5/11/1865	58,600	Peter Clausen

The Wilson Chemical Company of Tyrone, Penna:

A corrected identification of printed cancellation on the 1919 Proprietary stamps



Figure 1. Use of RB65 with printed cancel "W. C. C." on a tin of salve.

by Ronald E. Leshner, ARA

As we revenue stamp collectors pursue the printed initial cancellations we rely upon traditional identifications in the philatelic literature. Some of us include these traditional identifications on our album pages and in our exhibits. Occasionally one attempts to verify these identifications through research on the Internet and occasionally one finds a three dimensional object with a revenue stamp on it that cements the identification.

Recently I acquired a tin of a salve from a bygone era which had a stamp on the bottom, just the kind of artifact that one needs to clinch the identity of a printed cancel (Figure 1). Not only did I recognize the printed cancel as one that I already had in my collection, but I rushed to "Checklist of Precancelled U.S. Dark Blue 1919 Proprietary Stamps" compiled by Harold W. Field (1977) with thanks to C. H. Chappell, Morton Dean Joyce and Henry Tolman II. All of these gentlemen were giants of a previous generation of revenue stamp collectors. The list contained the identity of the user of this printed cancel, Western Chemical Company, New York, New York. Alas, I was in for a surprise as I turned over the tin (Figure 2) and read "White



Figure 2. White Cloverine Salve, The Wilson Chemical Company, Inc. of Tyrone, Penna.

Cloverine Salve, Wilson Chemical Company, Inc., Tyrone, Penna." The use of that stamp was within the lifetime of most of the compilers of the information in the checklist. How disappointing it is to find that someone among that list of giants in our specialty field of revenues made an inaccurate guess as to the user of that cancellation.

How many more of the traditional identifications are inaccurate? While it appears that most of them are accurate, there are other suspicious attributions. I have been searching for confirming evidence of the user of a V.C.F. printed cancel also on the 1919 Proprietary stamps. The Field checklist attributes that cancel to Verne C. Fratcher of Detroit. An internet search has failed to confirm that there was a firm in Detroit by that name which marketed a product subject to the proprietary tax during the lifetime of the tax. Can anyone else help with evidence that confirms the identity of the user of the V.C.F. cancel?

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Field, Harold W. 1977. Checklist of Precancelled U.S. Dark Blue 1919 Proprietary Stamps. *The American Revenuer*. April; 31: 53, 71-73.

Plate Varieties in Stock Transfer Overprints of 1918–1940

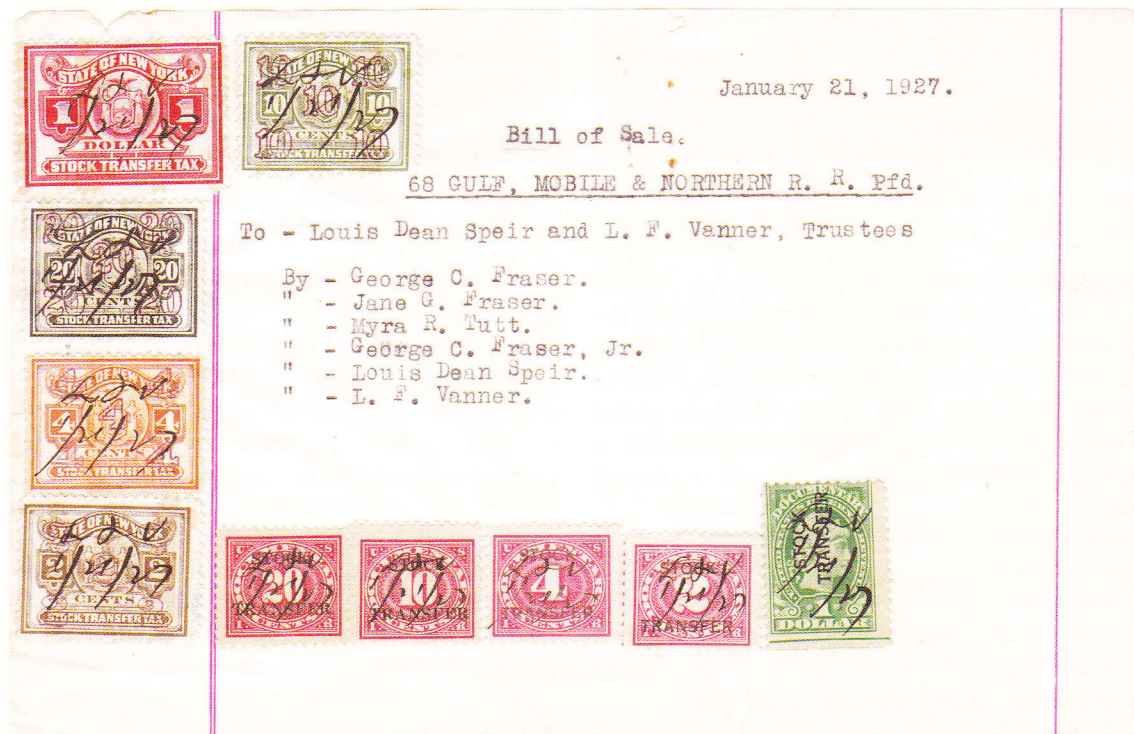
by Robert Mustacich, ARA

Introduction

In the course of studying combinations of cancels and perfins on stock transfer revenues on document, I found there was significant and surprising variability of the “STOCK TRANSFER” overprints applied to the documentary revenue series of 1917. Only the slightest hint of variation in the plates for these overprints (rather than major misfeeds of the documentary stamp sheets to the overprinting press) is given by the *Scott Specialized Catalogue of United States Stamps and Covers* (hereafter referred to as the “specialized catalogue”). Variations in 19th century stamps

are typically described in detail in specialized catalogues with respect to plate varieties, plate flaws, and printing errors. In contrast, plate variations in the 20th century stock transfer stamps are not included. And this is not just an omission of some rarities; some stamps of the basic description provided by the standard catalogue may be scarce or not even exist! This article explores the range of variations found in these overprints, the challenges in their description, and considers why they have remained poorly described.

Figure 1.
Typewritten
1927 bill of sale
for the transfer
of 68 shares of
Gulf, Mobile
& Northern
Railroad
preferred
stock. The two
federal stock
transfer stamps
at left have
7mm spacings
between the
two lines of the
overprint. This
is plainly visible
in comparison to
the two stamps
at right having
the typical 8mm
spacings.



The specific stamps in question are the “STOCK TRANSFER” overprints on the 1¢–80¢ carmine rose documentary stamps of 1917. An example showing a common variation in these stamps is shown in **Figure 1**. These very common revenue stamps collected tax on sales agreements, memoranda of sales or delivery, and transfers of legal title to shares of stock. Two different typefaces were used, a sans-serif (or so-called “plain letters”) typeface and a serif (or “Roman”) typeface. All overprints are horizontal consisting of “STOCK” and “TRANSFER” in separate lines separated by a nominal 8mm, and

two perforations are known, 10 and 11. The basic combinations made with these typefaces, denominations and perforations are called out in the specialized catalogue by the Scott numbers RD1–RD10, RD25–RD29, RD33–RD36, and RD39–RD41. The specialized catalogue denotes a number of varieties resulting from misalignment of the original sheet of revenue stamps with the printing press used for the overprinting process. Such “misfeeds” to a hand-fed press are not unexpected, and hand-fed presses were allocated by the Bureau of Engraving and Printing for the overprinting of

revenue stamps (discussion below). These varieties include inverted overprints, overprints on the backside, reversals of the order of “STOCK” and “TRANSFER” on the stamp, or the omission of one or the other of the two words. Double overprints are also included in the specialized catalog as well as some instances of double impressions of the original documentary stamps. These variations are not the subject of this study and are not further discussed in this article. Of interest is the more fundamental variation of the printing plate or equivalent used in the production of these overprints. Stated another way, if the paper is not grossly misaligned in the overprinting process, is there still significant variation in these overprints? There is one hint of variation in the specialized catalogue, the inclusion of a 10mm separation between the lines that is listed as a variety for the Scott number RD3. This article describes and characterizes the extensive variation in these issues observed at the printing plate level.

Plate-level variation in these overprints has been reported previously and appears confined to a single page, specialized listing of these stamps (Chappell, 1958). Chappell pointed out that the spacing between lines actually runs the range of $6\frac{1}{2}$ mm to 10mm rather than the stated 8mm, and alignment variation of the first word relative to the second also exists. Chappell’s specialized listing detailed the spacing between lines in the overprint in $\frac{1}{2}$ mm increments, and even $\frac{1}{4}$ mm increments in some instances. Typical alignment of the two words in the overprint places the first letter of “STOCK” between the letters “R” and “A” in “TRANSFER,” and alignment varieties of “S” over “R,” “S” over “A,” and “S” between “A” and “N” were introduced in his specialized listing. Making matters more complicated, the listing associates alignment variations with specific spacing variations and the direction of the watermarked paper, either horizontal or vertical. My suspicion is that the complex nature of this specialized listing, without any indication of the commonality or rarity of the variations, resulted in this listing being largely ignored despite the widespread occurrence of varieties of these stamps in collections. Fortunately, I think it is unnecessary to go to this level of detail to arrive at a practical and perhaps more adequate description of these stamps. This is based on an understanding of the distributions and approximate frequency of the variants found in a study of these stamps on document.

Measurements

Two methods were evaluated for making measurements of the spacing between the lines in

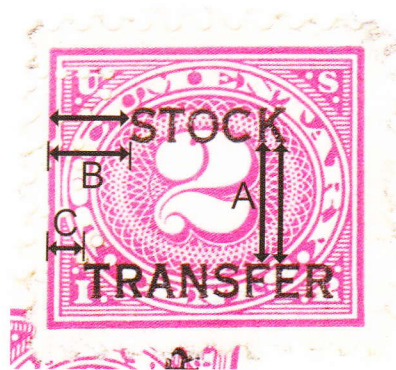


Figure 2. Most convenient locations for measuring the overprint's spacing (A) and the indentation (B-C).

the overprints and the indentation of “STOCK” relative to “TRANSFER.” Optical scanning with the use of software to measure distances was compared with the use of a high quality ruler to determine if there were any apparent advantages to the scanning method. 300 dot-per-inch scans provide about 0.08mm resolution, but the visual examination of pixel images by computer seems to provide about ± 0.1 mm accuracy using a digital ruler in software such as Adobe Photoshop. For comparison, a high quality ruler with $\frac{1}{2}$ mm rulings on the edge of a thin metal perforation gauge was tested while viewing with a benchtop illuminated magnifier having a five inch lens. The fine ruler provided estimates to the nearest $\frac{1}{4}$ mm by estimating midpoints between the rulings, but parallax error due to the thickness of the ruler when not exactly corrected by repositioning the eye of the viewer reduces the accuracy to about $\pm \frac{1}{4}$ mm. The simplicity and speed of using the fine ruler combined with the ability to measure to $\pm \frac{1}{4}$ mm seemed sufficient to perform comparable measurements to those done earlier by Chappell (who presumably was using a similar method). For this reason the bulk of the measurements reported in this article were made using a fine ruler as no significant advantage was found in testing with optical scanning methods and software.

From a collection of several thousand stock transfer documents, in excess of 1,350 stamps on document were of the overprint types on the 1¢–80¢ carmine rose documentary stamps. The two types of measurements made on these stamps are illustrated in **Figure 2**. The measurement of the spacing between the lines was most conveniently made by measuring from the bottom stems of the letter K in “STOCK” down to the horizontal tops of the letters “F” or “E” as illustrated by the measurement A in Figure 2. The spacings in this collection ranged from $6\frac{3}{4}$ mm to $9\frac{1}{2}$ mm. Also shown in Figure 2 are the measurements B and C from the edge of the left border of the design to the

Figure 3. Overlay of transparencies of images of 6¾mm, 8mm and 9½mm overprints. The images are the same magnification and were aligned on the word "TRANSFER." The images were shifted by one letter horizontally so that the three spacings could be more easily seen in the overlay.



edge of the first letter of each line of the overprint. I termed the difference B-C as the "indentation" of the first line of the overprint. This approach gave the most consistent and easiest to perform measurement of the indentation. Compilation of the measured spacings and indentations from this collection was used to determine the range of values and frequencies of occurrence of these variations.

Figure 3 shows an overlay of image transparencies electronically enhanced to darken the black overprint. This figure shows examples of the actual 6¾mm to 9½mm variations in spacings observed for these stamps. The position of the overprints on stamps varies from stamp to stamp resulting from alignment variability of an original sheet of stamps with the press for overprinting. For this reason, the image transparencies were overlaid so that the second line "TRANSFER" is at the same vertical placement for all three transparencies. The three transparencies are horizontally shifted relative to each other to more easily view the differences in the spacings. The nominal 8mm spacing is shown in this figure along with the 6¾mm and 9½mm spacings found in the collection. **Figure 4** shows an overlay of image transparencies selected for differences in indentation of the first line. For this illustration, the first letter of "TRANSFER" of each transparency is vertically aligned for viewing the variation in indentation of "STOCK." In this figure,

Figure 4. Overlay of transparencies of images having different indentations. The images are of the same magnification and the left edge of the word "TRANSFER" is aligned. The images are vertically shifted so that the variation in indentation is more easily observed in the overlay.



each transparency is vertically shifted for better view of the indentations rather than allowing them to overlap each other. Substantial shifts are shown that correspond to the "S" over "R" and "S" over "A" varieties mentioned by Chappell. For brevity, I will refer to these two indentation types as "S/R" and "S/A." It is apparent from both Figures 3 and 4 that there are substantial printing plate variations to the overprints on these stamps.

Watermarks are very difficult to determine for stamps on document, so no attempt was made to classify the stamps with respect to horizontal vs. vertical watermarks as done by Chappell.

Analysis of the Collection

For the sans-serif overprints of Scott RD1–RD10 (perf 11) and RD25–RD29 (perf 10), the distributions of the spacings are shown in **Figure 5** for each stamp with the number of stamps on document found of each Scott number denoted as n. The histograms for each stamp are in ¼mm increments. Because the accuracy of the measurements is considered to be ±¼mm, 8¼mm is not considered significantly different from the nominal 8mm stated in the specialized catalogue for these stamps. Each histogram is approximately normalized to the maximum bar in the histogram to provide the best visibility of the distributions regardless of the number n of the particular stamp found in the collection; i.e., the scale at the left for each histogram changes according to the total number n of stamps in the distribution. **Figure 5** shows that the stamps in this grouping have primarily 8mm spacings of the overprints, but 6¾mm, 7 mm, 7½mm, and 8½mm to 9½mm were also observed in varying frequencies. Note that for the 4¢ perf 10 variety, the 9mm spacing is about as likely to be observed as the 8mm spacing based on this small group of 31 stamps measured on document.

Figure 6 shows the equivalent series of distributions of spacings for the serif typeface overprints of Scott RD33–RD36 (perf 11) and Scott RD39–RD41 (perf 10). More extreme results are found in these distributions in which three of the stamps have considerable populations of overprint spacings other than 8mm. In fact, for two of these stamps, the specialized catalogue stated 8mm spacing is practically absent in the collection. This seems most surprising and a definite inadequacy of the standard catalog as a guide to these stamps.

Since the observations of these stamps are all based on stamps on document, the date of use is legible on most of the stock transfer tickets. If we sum together all of the 6¾mm to 7¼mm spacings

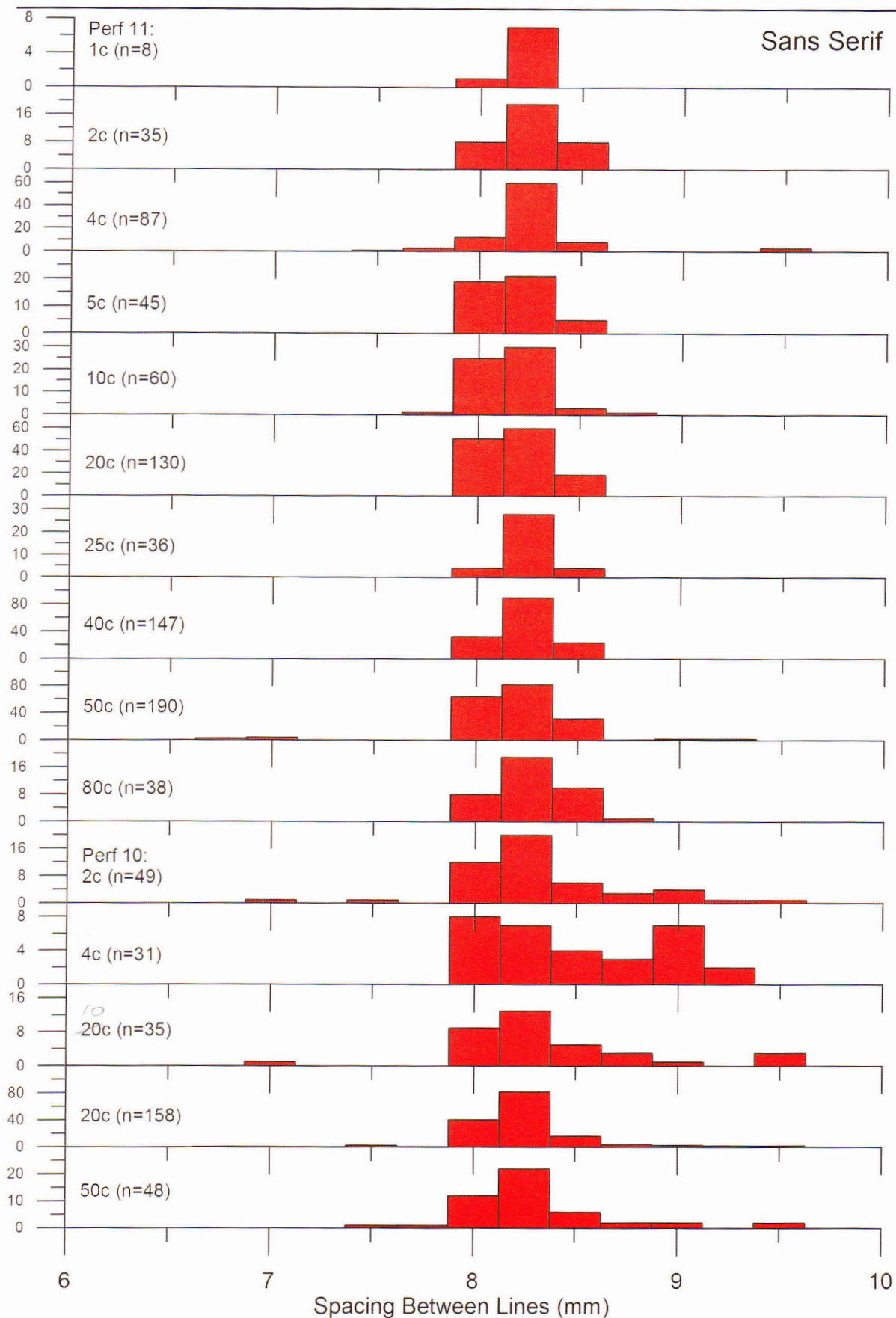


Figure 5. Distributions of the overprint spacings measured to the nearest $\frac{1}{4}$ mm for the sans-serif overprint varieties

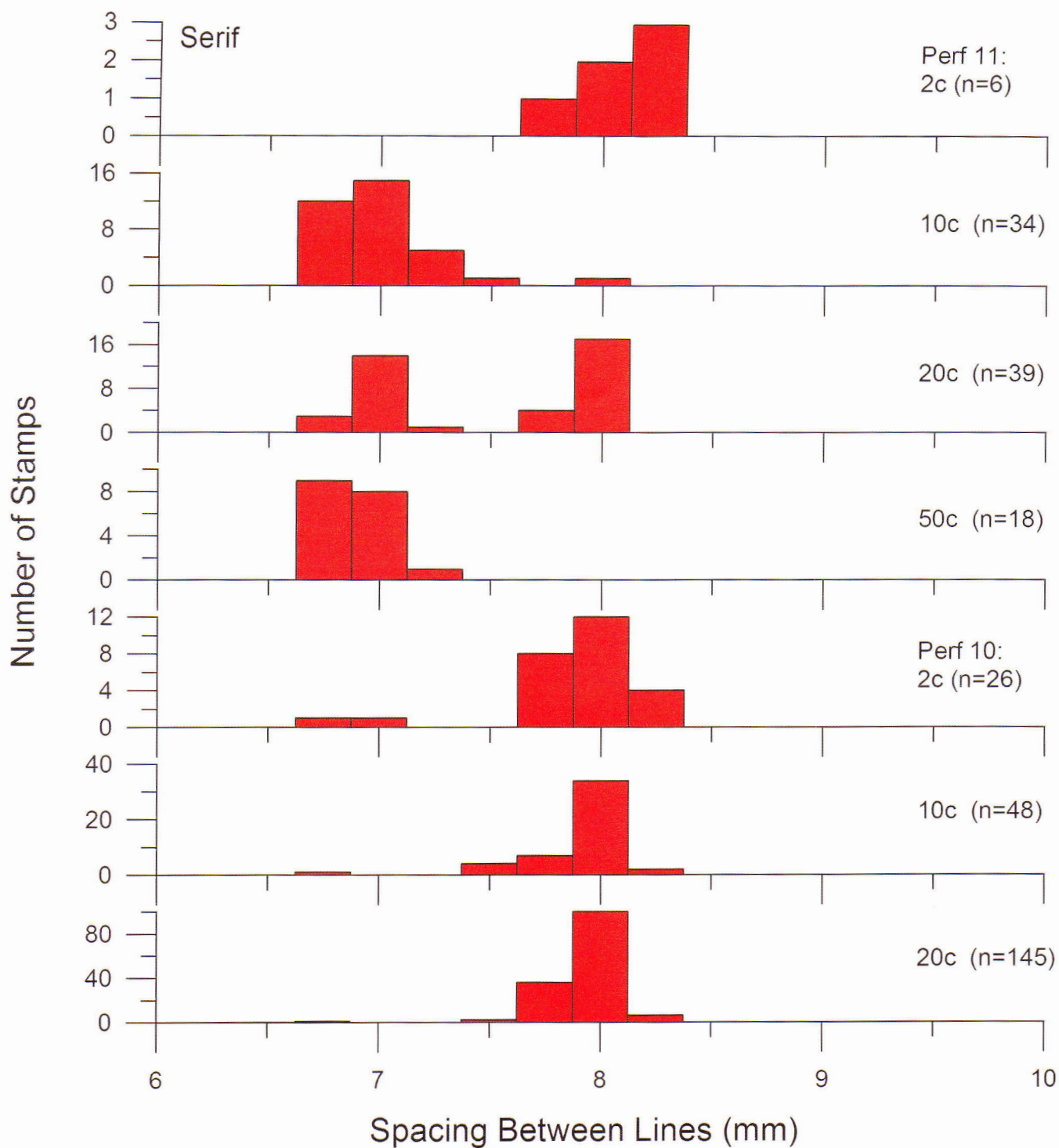


Figure 6. Distributions of the overprint spacings measured to the nearest $\frac{1}{4}$ mm for the serif overprint varieties.

as a “7mm” type and similarly classify all of the greater than $8\frac{1}{2}$ mm types as a “9mm” type and view these as separate distributions as a function of date of use, we arrive at the results in Figure 7. The date coverage of the collection is effectively reflected in the distribution of the most numerous “8mm” types, and the collection can be seen to

represent the years 1927–1938 with weakness in 1933 and 1935. The collection includes very little material prior to 1927 so little insight is available for these earlier years. Interestingly, the 7mm and 9mm types are concentrated in the early years of the collection 1926–1931. Looking at date distributions of specific

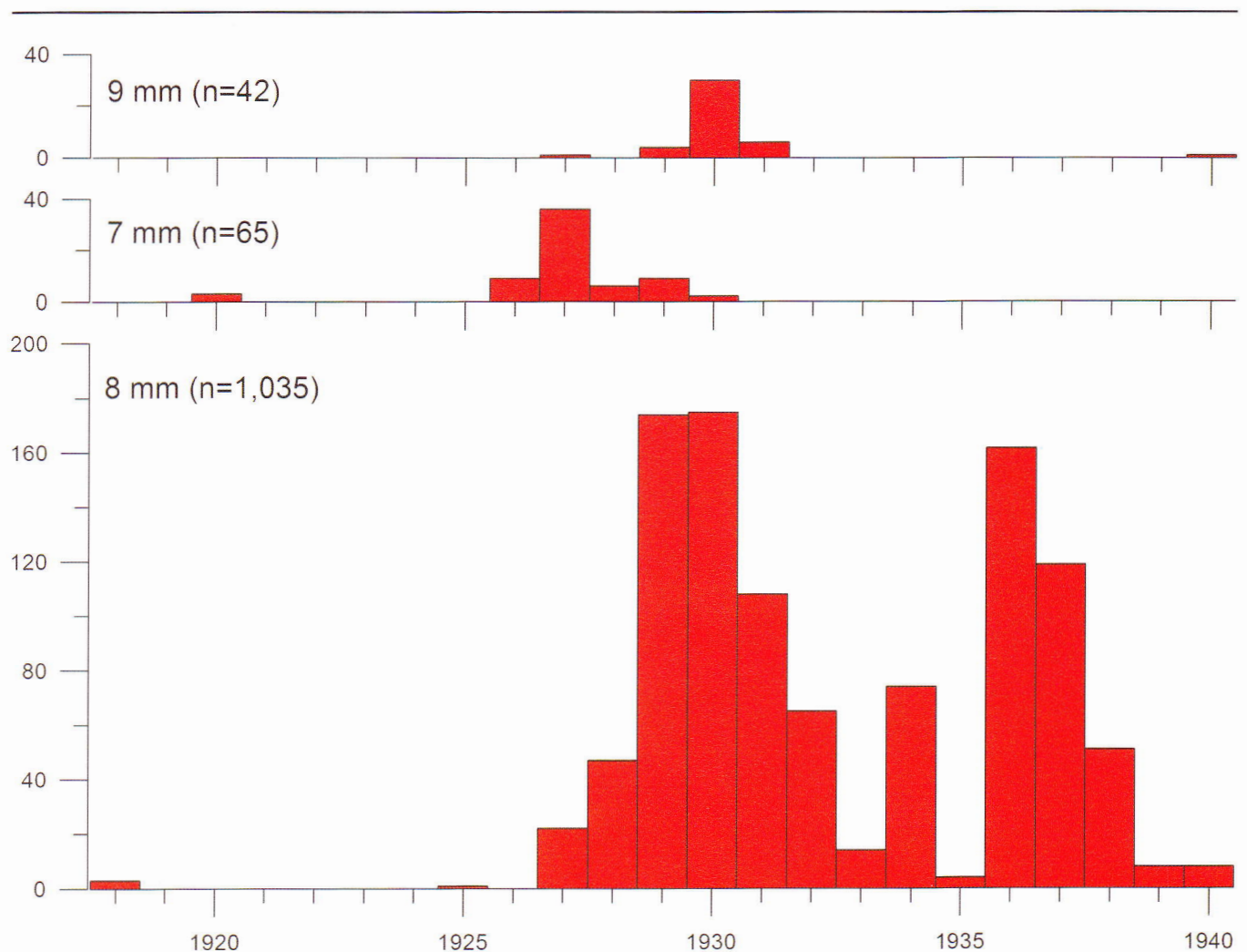


Figure 7. Distributions by year of the tax transfer stamps on document in the collection sorted by overprint spacing to the nearest mm.

overprint spacings for specific stamps provides a breakout of the underlying distributions as shown in **Figure 8**. In this figure, each histogram represents a group of stamps with the same shared type face, perforation, and overprint spacing. The majority of these subtypes only appear in a narrow range of dates (although the collection clearly cuts off most distributions at dates earlier than 1927). The perf 10 variety is dated in the specialized catalog for the sans serif typeface as starting in 1928 and this is consistent with the distributions observed on document. However, the serif typeface subgroups do not appear on the documents in this collection beyond 1929 and the perf 10 sans-serif varieties are not present in the collection after 1931. These results are consistent with the year ranges provided by Chappell of 1918–1929 for the vertical watermarked stamps (all subtypes, i.e. RD1–RD10, RD25–RD29, RD33–RD36, and RD39–RD41); 1928–1932 for the horizontal watermarked stamps (type sans-serif perf 10, i.e., RD25–RD29); and

1920–1928 for the horizontal watermarked stamps (type serif perf 10, i.e., RD39–RD41). However, the sans-serif perf 11 type clearly runs through 1940 and a single stamp of the 9mm spacing was observed of this type on a 1940 document.

While measurements to the nearest estimated $\frac{1}{4}$ mm were made for the purposes of this study, practical measurement considerations and the concentration of sizable populations about 7 and 9mm spacings in the distributions shown in Figures 5 and 6 suggest that it may be most useful to classify these overprints to the nearest 1mm as done in the examples above. This can be done quickly by a revenue specialist using nothing more than a good ruler. The question remains regarding how to best classify stamps with in-between spacing measurements such as $7\frac{1}{2}$ mm and $8\frac{1}{2}$ mm. Consideration of the distributions in Figure 5 suggests that $8\frac{1}{2}$ mm values are in the edge of the distribution peaks at 8 ($\pm\frac{1}{4}$ mm) and can be treated as part of the 8mm peaks, whereas the

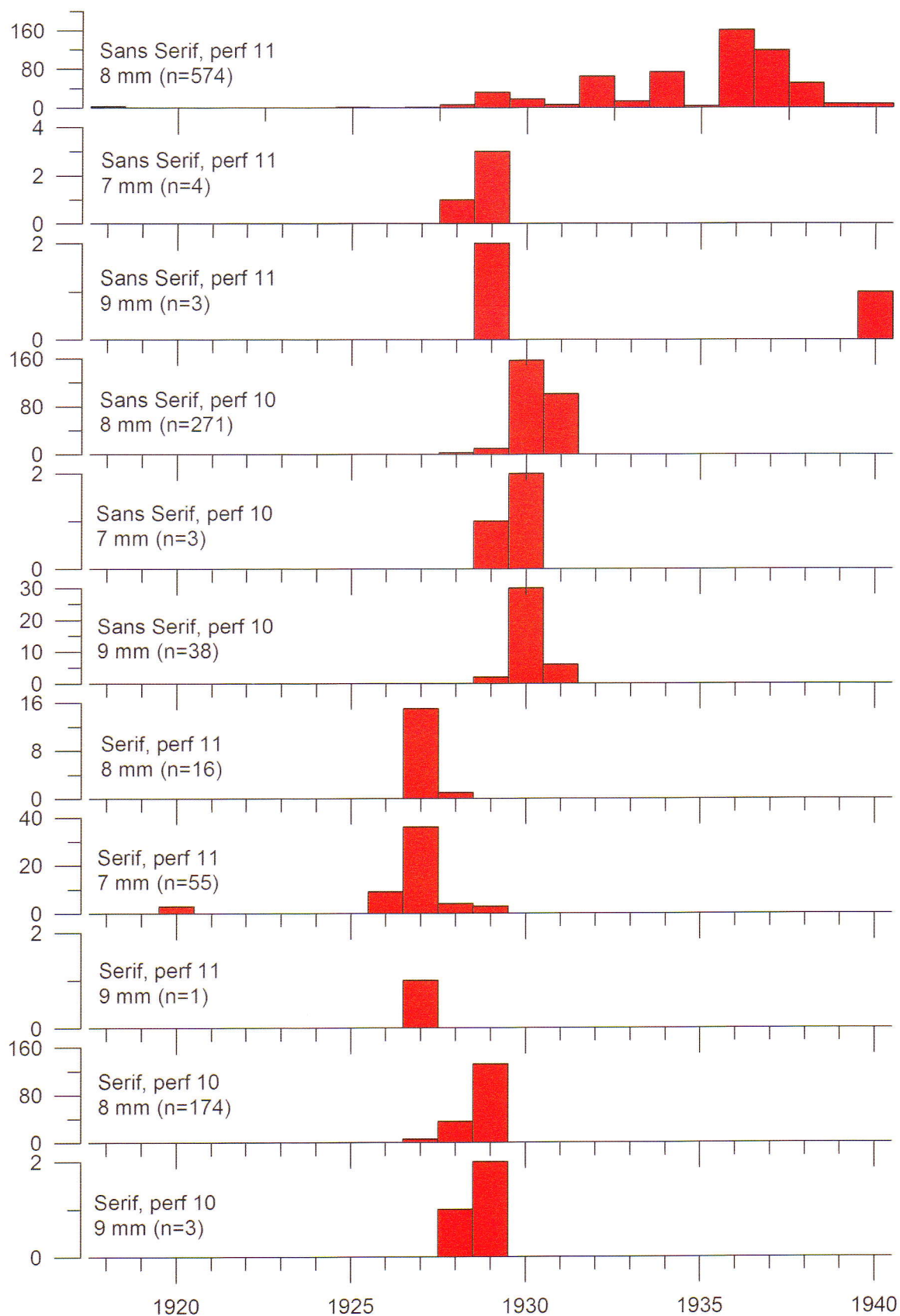


Figure 8. Distributions by year of tax transfer stamps on document from the collection sorted by combination of stamp perforation and typeface and spacing of the overprints.

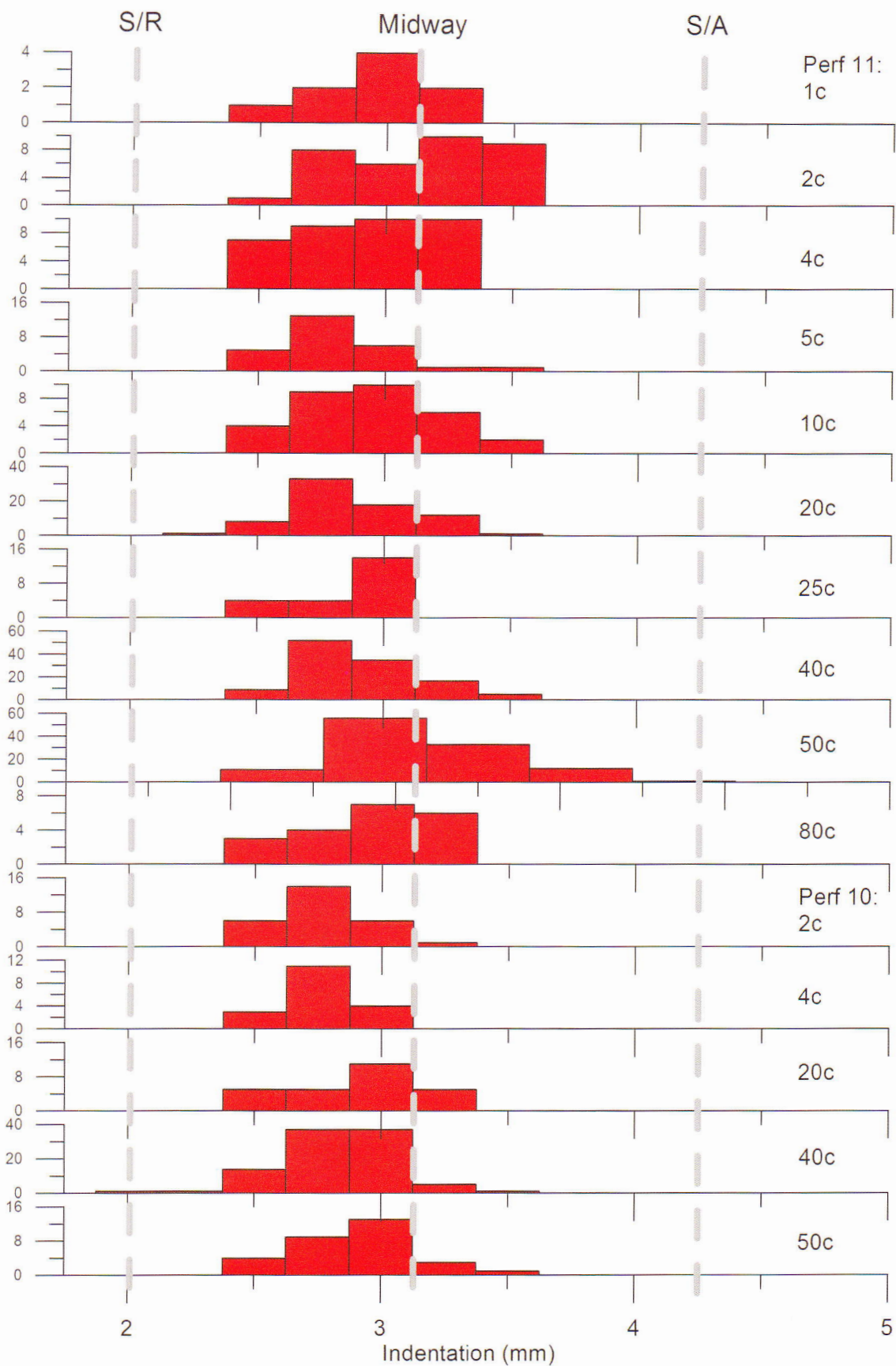


Figure 9. Distribution of indentation to the nearest 1/4mm for the sans serif tax transfer stamps.

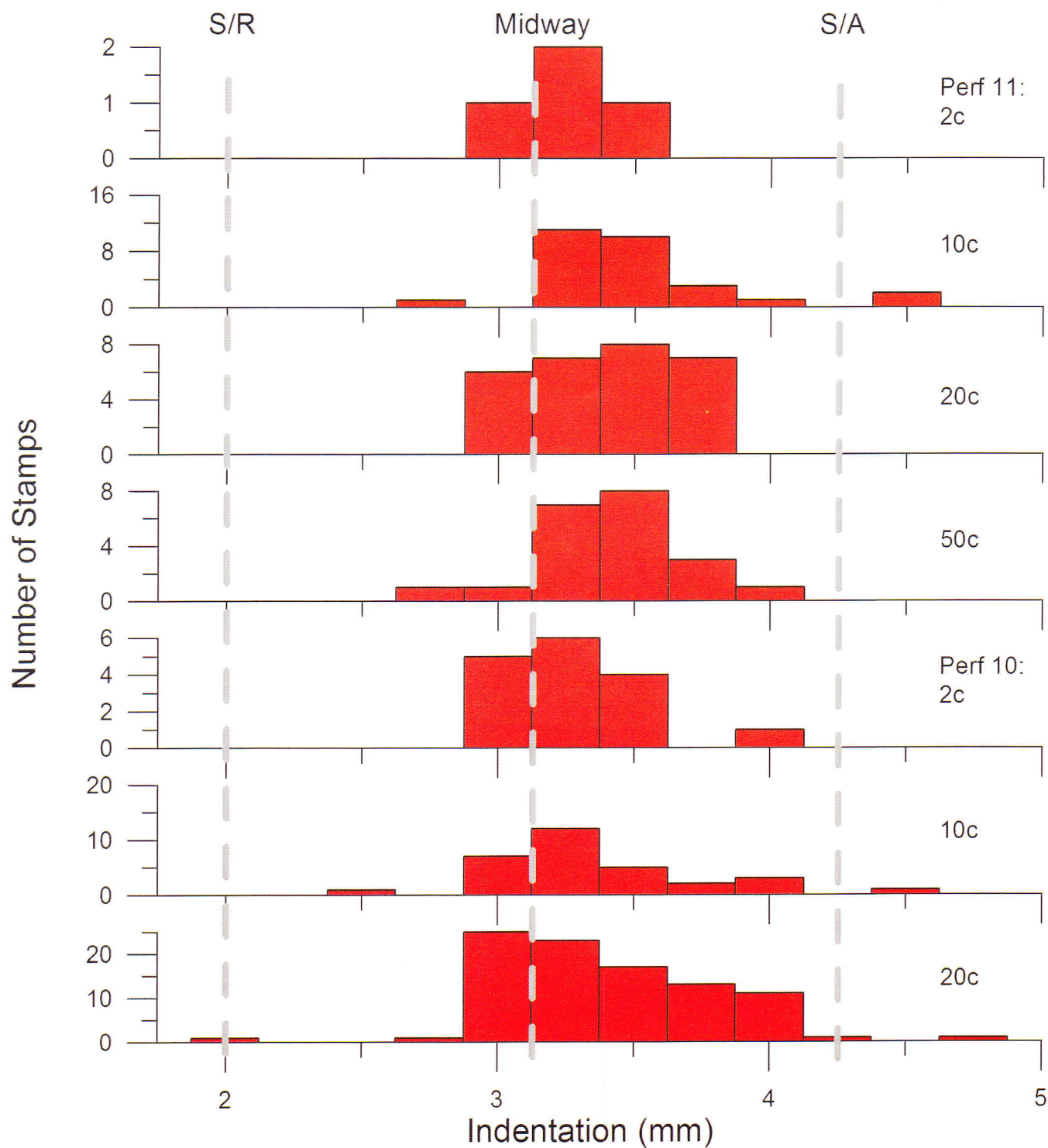


Figure 10. Distributions of the indentation to the nearest 1/4mm for the serif overprint stamps.

occurrences at 7mm and 9mm are far from the 8mm peaks and have higher counts than neighboring bins in the histogram. A similar case can be made for the 7½mm stamps. In the case of the 7½mm spacings in Figure 6 for the serif overprints, I would suggest that these be considered part of the nearest

dominant distribution; for the 10¢ perf 11 stamp, a 7½mm spacing would appear to be part of the main distribution of values centered at 7mm, while for the 10¢ perf 10 stamp, a 7½mm stamp could better be considered part of the dominant distribution centered at 8mm spacings.



Figure 11. Vertical pair on document showing an 8 1/4mm spacing and a 6 3/4mm spacing.



Figure 12. Horizontal pair on document with right stamp showing a 1mm shift of "TRANSFER" to the left relative to "STOCK" in the stamp to the left.

Varieties of Indentation

Regarding the variation of indentation, **Figure 9** shows indentation distributions for sans-serif overprints from stamps on document that include a majority of the collection selected at random. The dashed vertical lines show the S/R ("S" from "STOCK" vertically centered above "R" from "TRANSFER") value of 2mm, and an S/A value of 4 1/4mm. The indentation distributions reveal median values that are slightly toward S/R rather than halfway between at an estimated 3 1/8mm. Both the 20¢ perf 11 (RD6) and the 20¢ perf 10 (RD28) have distributions with a few stamps at or near the S/R indentation, while the 50¢ perf 11 (RD9) have a few stamps at the S/A indentation. In contrast, **Figure 10** shows indentation distributions for the serif varieties which exhibit a median that is shifted instead toward the S/A indentation. Some more extreme shifts past S/A are observed as well as one S/R shift for the serif overprints. Chappell mentions a single occurrence in his listing of a serif overprint of "S" between "A" and "N." Any indentation significantly greater than 4 1/4mm can be considered between "A" and "N," but with midway between letters being approximately an additional 1 1/8mm and no parametric definitions provided by Chappell, I am interpreting an additional 1/2mm indentation as an S/A type.

While the indentation distributions show a range of values that are biased slightly one direction or the other from S over halfway between between

R and A, a stringent definition of S/R or S/A would be values of 2mm or 4 1/4mm, respectively, and applying an acceptance criterion of $\pm 1/4$ mm on the measurements, the approximate error of estimating with a ruler having 1/2mm increments. Thus, 2 1/4mm and 4mm would be considered within the error of meeting stringent S/R and S/A alignments, respectively. Using this definition there are a number of S/R and S/A varieties in this study that are consistent with his specialized listing, but also a number of varieties not observed in this perhaps more limited study restricted to stamps on document.

Variations in Multiples on Document

For a number of documents bearing multiples of these stamps either as blocks or strips, examination of the spacings and indentations in these multiples can be suggestive of the process used for making the printing plates. All horizontal pairs, strips and rows in blocks show a constant spacing. Vertical pairs, strips and columns can exhibit variability in the spacing from one stamp to the next. An example is shown in **Figure 11** for a vertical pair of the 50¢ perf 11 sans serif overprint on document in which the upper stamp has a spacing of 6 3/4mm and the lower stamp has a spacing of 8 1/4mm. The indentation can vary from stamp to stamp in both vertically and horizontally adjacent stamps in multiples. **Figure 12** shows a horizontal pair of the 2¢ perf 10 serif overprint on document in which there is a large relative shift to the left of "TRANSFER" in the leftmost stamp. There is a small shift to the left of the placement of the "STOCK" overprint on the stamp. The corresponding indentation values are 4mm and 3mm for the left and right stamps, respectively. This example shows that either of the lines of the

overprint can have variable horizontal positioning from stamp to stamp.

According to findings by the Historical Research Center at the Bureau of Engraving and Printing (BEP), there is not presently any information at the Bureau regarding the production of these overprinted revenue stamps. According to BEP's official report of activities during WWI, the Surface Printing Division had 10 Harris automatic rotary presses for printing revenue stamps and 17 flat-bed cylinder presses, hand-fed, for, among other activities, the overprinting of revenue stamps. A quote in the report states: "This division was totally unprepared either in personnel or equipment to handle the millions of bonds and the millions of additional sheets of revenue stamps and new work that was suddenly thrust upon it." According to the Bureau's 100 year history, in June of 1917 the BEP had Huebner-Bleistein Co. of Buffalo, N.Y. prepare offset plates for documentary stamps. This work was then printed by Niagara Lithography Co., also in Buffalo.

The variations found in multiples are consistent with conventional overprinting processes that would result from the mentioned flat-bed cylinder presses, although similar results could have occurred in the hands of a contractor. Complete lines for relief printing can be built up by a variety of approaches, clamped into a solid mass, laid flat on a surface, and clamped into a chase (Williams and Williams, 1971). Once completed lines have been clamped into a chase, the spacing between pairs of lines will be constant in the horizontal direction, but the spacing in the vertical direction can vary according to the exact placement of each line in the chase as illustrated by the vertical pair in Figure 11. The varying position of the overprint text along the line as illustrated in Figure 12 can be the result of irregular spacing of individually mounted electros or stereos for the words in the overprint, likely to have been mass produced for the building up of the lines. Similar irregularity could occur in the making of slug cast lines. Plates for rotary presses can also derive from some form of typesetting for the purpose of overprinting. The Harris automatic rotary presses mentioned in the BEP report were the leading offset presses in the United States in the early 20th century and provided both letterpress and lithographic operation (Harris, 1996). The contracting undertaken in 1917 mentioned by the BEP is corroborated by notes in the standard catalogue for the documentary issues of 1917 which states that the first printings were done by commercial companies, and later printings were done by the BEP. There are many

different printing approaches, whether done by the BEP or by a contractor, which could involve similar rudimentary steps and could account for the overprint plate variations observed.

Simplifying the Chappell listing to whole millimeter increments with respect to the spacings between lines and the definition of S/R and S/A used above, one can combine the Chappell listing with the results of this study to arrive at the list of varieties shown in Table 1. A large bold 'X' in the table indicates the dominant variety or most common varieties based on the distributions from this study. 'X' entries to the table indicate less common varieties observed in the distributions or varieties not observed in this study, but reported by Chappell. While Chappell does not provide a definition of his S/R and S/A indentations, his results are accepted as stated in his reference and included in this table. This table includes his report of a 10mm spacing, while I have grouped 9½mm measurements, the largest spacing I have observed, into 9mm types based on the proximity to subpopulations near 9mm spacing found in the distributions. Chappell also further associates S/R and S/A varieties with specific spacings by stamp, but this greatly expands the combinatorial possibilities in enumerating these stamps and arriving at a basic list of the varieties. It should be noted that an indentation variety does not mean that this indentation is known on all of the spacings that are indicated in the table for the particular stamp; it may very well be the case that the indentation varieties may be known on only certain spacings. Chappell's original listing should be consulted by the collector who wishes to study to this level of detail on these stamps.

Conclusion and Recommendation

Table 1 shows that the 8mm spacing stated for all of these stamps in the specialized catalog is at best only generally representative of most of the issues. Different spacings are common for some stamps such as RD26 and RD35. Interestingly, the nominal 8mm suggested by the specialized catalog is uncommon or has not even been observed for RD34 and RD36, respectively. Differences in spacings to the nearest millimeter are easy to measure and are representative of the major plate variations in these overprints based on this study. Similarly, the S/R and S/A variants are major plate varieties that can be visually recognized with ease. Inclusion of these varieties in the catalogue would meaningfully improve the description of these stamps and benefit the users of the specialized catalogue in their collecting of these stamps.

			7 mm	8 mm	9 mm	10 mm	S/R	S/A
sans serif, perf 11	RD1	1¢		X				
	RD2	2¢		X	x			
	RD3	4¢	x	X	x	x		
	RD4	5¢		X				
	RD5	10¢		X	x			
	RD6	20¢		X			x	
	RD7	25¢		X			x	
	RD8	40¢		X			x	
	RD9	50¢	x	X	x		x	x
	RD10	80¢		X	x			
sans serif, perf 10	RD25	2¢	x	X	x			
	RD26	4¢	x	X	X			
	RD27	10¢	x	X	x		x	
	RD28	20¢	x	X	x		x	
	RD29	50¢	x	X	x		x	
serif, perf 11	RD33	2¢		X				x
	RD34	10¢	X	x			x	x
	RD35	20¢	X	X	x		x	x
	RD36	50¢	X				x	x
serif, perf 10	RD39	2¢	x	X			x	x
	RD40	10¢	x	X			x	x
	RD41	20¢	x	X			x	x

Table 1. Simplified list of varieties using overprint spacings to the nearest mm and indication of the existence of indentation varieties within ¼mm of S/R or S/A positions. A large bold 'X' indicates the most common variety or varieties observed for each issue.

References

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- Williams, L. N., and M. Williams. 1971. *Fundamentals of Philately*. State College, PA: The American Philatelic Society.

I wish to thank Michael Mahler and Eric Jackson for critical review and helpful suggestions in the preparation of this article.

The American Revenue Association

President's Letter

The ARA, it seems, is at the end of an era. The First Quarter 2012 issue of *The American Revenuer* was Ken Trettin's last as Editor. After 36 years it is almost impossible to imagine *TAR* without Ken at the helm. He led the magazine through evolution from a 6" x 9" black-and-white format on matte paper to a slick paper, color, 8½" x 11" magazine while keeping the contents informative and wide-ranging. We owe him a sincere debt of gratitude for decades of service. It's great to know he will keep on editing in his role with the Congress Book, as well as serving as a much-in-demand philatelic exhibit and literature judge. Please join with me in congratulating Ken for a job well done.

And please join me in welcoming Michael Mahler to the post of Editor. Mike comes to us as the author and editor of a number of books, including his marvelous *Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*, and a volume I consult frequently, his compilation of *United States Civil War Revenue Stamp Taxes*. He is also an enthusiastic philatelic exhibitor, and has won the prestigious

Champion of Champions award for his exhibit of United States Civil War documentary revenues. We look forward to working with Mike, and I'm sure he will welcome your articles, lengthy or brief.

We are well aware that we have fallen behind our issue schedule, and we are doing our best to keep this under control. Current plans are to publish Number Volume 65, Number 4 around the middle of this year, and dues will not be billed until you have that fourth issue in your hands. If your name is on the Resigned or Not-paid list in this issue because you weren't receiving *TAR* regularly, stick around. You may be pleasantly surprised.

In the meantime, plan to attend ARIPEX, April 19–21, 2013 in Mesa (Phoenix,) Arizona for the annual meeting of the ARA. For those of you who exhibit, there are three judges well-versed in revenues on the ARIPEX jury—Ron Leshner, Marty Richardson and Tim Wait—so you can expect to receive a knowledgeable evaluation. We will join the Arizona Philatelic Rangers for dinner on Friday night, and various ARA meetings will be held on Saturday. Let's put on a strong showing there!

Outgoing Editor's Letter

A few months over thirty-six years ago, 298 issues ago, I became the editor of *The American Revenuer*. Four issues later the journal went from 6 x 9 inches to the current 8.5 x 11 inch format. In 1981 the card cover designed by stamp designer and ARA member Richard Sheaf was added. In 1982 we changed to our current printer, which now prints a half dozen other philatelic publications. In 1985 *TAR* became one of the very first philatelic publication to switch to desktop publishing. In years that followed we began to use a computer scanner for images and eventually went to being an all-color publication.

While I have served as editor, somewhere between two-thirds and three-fourths of everything ever published in *TAR* has appeared in print. I was slow to recognize the consequences: burnout at an increasing rate. Successors were discussed with Mike Mahler finally coming forward.

I cannot think of anyone better qualified. Mike comes with a long history of writing for *TAR*, editing a philatelic journal on an temporary basis and editing several revenue-related books. He also has the computer skills needed for the job. I urge all members to support him in his efforts.

And, yes, I do intend to stay active in the ARA.

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.

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Spruhan, John H 7119. 720 Diamond Rd, Salem VA 24153

Braden, Daniel 7120. PO Box 165, Hellerton PA 18055

Folkman, Don 7121. 6479 Belgrave Hall
Ln, Las Vegas NV 89122
Zolno, Michael 7122. 509 W. Seldon
Lane, Phoenix AZ
Radford, William D 7123. 7956 Grand
Bay Drive, Naples FL 34108
Middendorf, J William II 7124.
Maineri, Ronald J 7125. 4795 Mariposa
Drive, San Bernardino CA 92404

Reinstated

4717 Wyatt, Eddie

Deceased

7052 Adams, James H
4873 Bonsen, Pieter P
4132 Boyles, James G
756 Bulkley, Jonathan
5257 Daigle, Francis E
5792 Dupuy, Peter G
5732 Hill, Keith
3734 Landau, L
2850 Lohman, Garvin F
1139 Suhr, Robert B

Resigned

7032 Baab, Bill
7029 Baugher, Daniel B
5317 Bentley, John E
7049 Crawl, James R
5755 Goldstein, Gary
5698 Graff, Marty
1262 Graham, Dr Conrad
7002 Hand, David
3773 Hartinger, Marcus
6979 Hinds Jr, Norman C
7091 Launier, Arthur G
5350 Lemon, Donald L
6956 Libot, Roger
7083 Lucia, Frederick F
7046 Lusk, Larry

6932 Milam, Dennis C
7051 Nosaka, Marilyn N
7030 Oliver, James K
6867 Olson, Steven
4332 Pool, Joseph H
2692 Ratliff, Leif C
4143 Schiff, Jacques C Jr
3585 Seidelman, Norman
2722 Tarnowski, George
2855 Wald, Kimber A
2518 Walther, Betty

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1904 Crane, Anne
760 Curtis, Charles B
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7074 Donovan, Ann
4039 Falls, Michael E
4067 Fassler, Joel
7024 Flowers, Steven P
5318 Foote, Jack
5679 Gagnon, Patrick
7047 Ghidan, Sarmmed
6876 Gore, Charles M
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5588 Gumbus, Paul B
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5236 Heist, Gerald E
5292 Hindiyeh, Dwayne J
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930 Janson, Esbjorn
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1575 Levine, Richard G
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5101 McGrath, Brian
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2852 Petkevich, Charles
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7050 Porter, George D
7055 Printz, Scott
6940 Putman, Wayne J
4562 Richardson, Dr Stephen G
3607 Sandfield, Byron J
4346 Schwartz, Menard S
7080 Septer, William R
5783 Stavinoga, Robert & Pamela
4309 Thirkill, Albert E
6835 Tibbitts, Thomas T
5392 Wessels, J A
6969 Zebb, John M
6811 Zhiss, Gene

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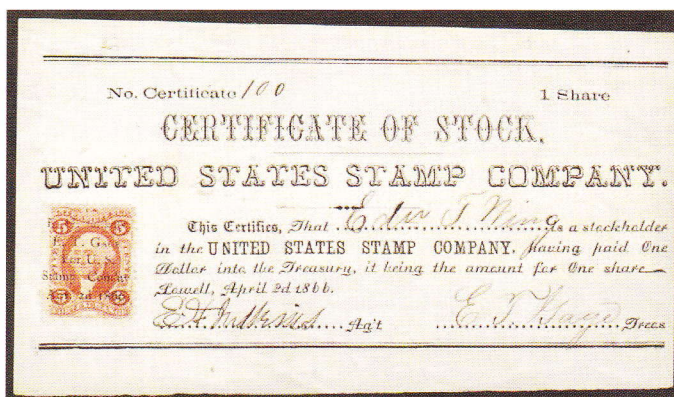
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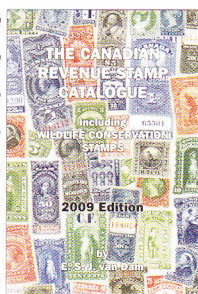
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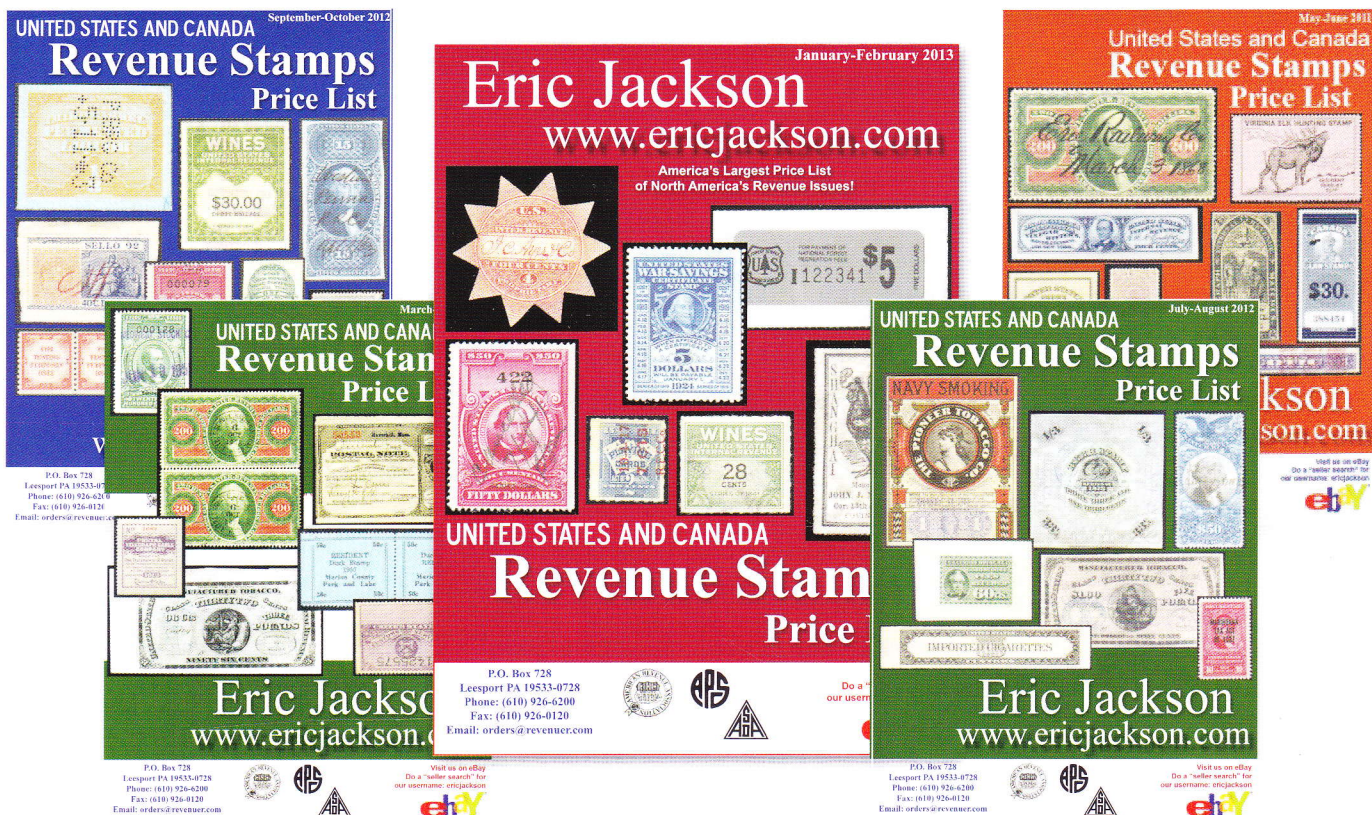
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