



# The American Revenuer

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Page from 1908 prostitute examination booklet, Rosario, Argentina; the inspection stamps illustrate all four different result marks: SANA, CON REGLA, ENFERMA and "en observación." More inside, page 2.



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Illustrated below is the first page of the FIP (Fédération Internationale de Philatélie) Revenue Commission Newsletter #3, 19 pages full of news and information on developments in the field of revenue collecting, with scarcely a mention of the U.S, an eye-opening document for us “provincials.” The full newsletter is online at:

[http://www.fip-revenue.org/FIP\\_RevenueCommissionNewsletter-3.pdf](http://www.fip-revenue.org/FIP_RevenueCommissionNewsletter-3.pdf)

## **FIP REVENUE COMMISSION Newsletter #3**

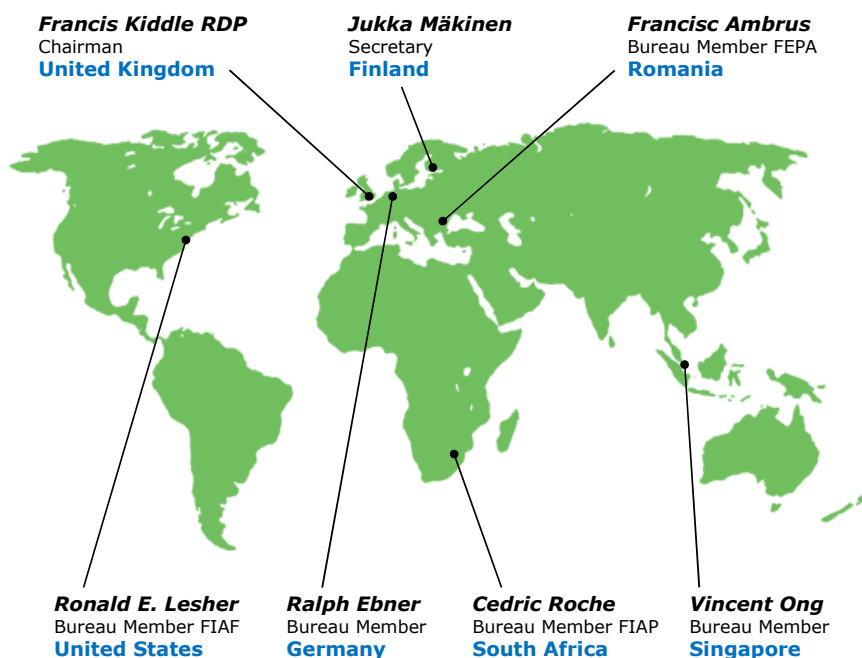


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*All revenue collectors and exhibitors are invited to attend the FIP Revenue Commission Seminar to be held at AUSTRALIA 2013, 10.15 to 12.00 pm Tuesday 14 May 2013 in Meeting Room 2 of the Royal Exhibition Building, Melbourne, Australia*

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*(See more on pages 4-5)*



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# Prostitute Revenues of Rosario de Santa Fe

by Benedict A. Termini M.D., and Steven Gregg Olson, ARA

During the last half of the 19<sup>th</sup> century and the first decades of the 20<sup>th</sup>, Argentina—like the United States—was a preferred destination for millions of immigrants. The vast majority of the newcomers were young men, and scarcity of female companionship created a situation where prostitution flourished. In Argentina, as in most of the world at that time, the oldest profession was generally considered a necessary social evil.



Figure 1. Map of northern Argentina.

In 1874, Rosario (Figure 1) became the first Argentine city to systematically control prostitution when it adopted a system of laws and regulations based on those then current in France. These required that prostitutes register with municipal authorities, placed limits on their activities, and established regular medical exams. Ladies diagnosed with a contagious disease were barred from work until they were no longer infectious; those with a venereal disease were subject to involuntary confinement at the Sifilicomico Municipal, the city's venereal disease hospital.

Each prostitute was issued a booklet containing a photograph and other identifying data, in which the results of all medical inspections were recorded. The law required prostitutes to live in brothels, and the madam had to purchase specially-issued fiscal stamps labeled “SERVICIO SANITARIO” (health service) to pay for the examinations, which were scheduled every eight days in 1874 and were twice-weekly by the mid-1890s. The stamps were placed in the booklet four to a page, in date order, and various markings were added at the time of the medical exam.

These included an examination result mark and, in later years, a dated dispensary handstamp. There were five possible results: “SANA” (healthy), “CON REGLA” (menstruating), “ENFERMA”

(sick), “OBSERVACIÓN” (under observation), and “REPUESTA” (recovered). The prostitute registry also employed brothel inspectors who made daily visits to every “house of tolerance”, at which time they reviewed each woman’s booklet. Inspector marks also exist, but very little is known about them.

Sanitarios, commonly referred to as “hooker tax stamps” in the US and “*estamputas*” in Argentina, were issued from around 1893 to at least 1932. They were lithographed on low-quality, unwatermarked, pre-gummed paper, and a new stamp was normally prepared each year. The firm of Jacobo Peuser, which printed many other Argentine revenue stamps of the era, is known to have produced many of the issues. Most of the common stamps, used to pay for routine examinations, had printings of 15–30,000; the higher denominations usually had print runs of 1000; and some of the overprints and emergency issues were produced in quantities of only a few hundred. The first issue stamp exists with three different perforations; most of the others are perforated 11½.

Each stamp had a control number and the stamps were used more or less sequentially, so a stamp with a low control number would normally have been used early in the year of issue, while a higher number would indicate a later usage. Since the stamps were printed in sheets of 25, a flaw or printer’s mark on a stamp with a control number ending, for example, in 06 would also be seen on stamps with control numbers ending in 31, 56, and 81.

The Forbin revenue catalog (3rd edition, 1915) provides a brief listing of the stamps with a few of the variants. Forbin numbers are widely used by collectors, but the catalog has many errors and omissions, and the Sanitario section ends in 1913. The Akerman catalog (Volume 5) includes an article by Donald Duston (1994) which is a fairly complete and comprehensive listing. The “Servicio Sanitario Stamps” website ([www.sanitariostamps.com](http://www.sanitariostamps.com)), written by one of the authors, is another source of information.

In the US and Europe, low-denomination Sanitarios issued from 1903–1913 are relatively common. Stamps from before 1903 or after 1913, with a few exceptions, are scarce to rare. For some of the later years, no stamps are known to have survived, though municipal records indicate they were issued. Sanitarios from any year are quite scarce in their country of origin. Paradoxically,



recent discoveries of very rare stamps issued after 1914 have come from Argentina.

Beginning in 1903, higher-denomination stamps were printed in small quantities, and their intended use is one of the mysteries of Sanitario collecting. The most commonly-encountered explanation is that they were for fines. Akerman suggests they were prepared for sale to collectors, while one of the authors believes they were meant for medical examinations performed at brothels or by private doctors. All high denomination stamps are scarce, many are known from only one or two copies, and none are known used.

The examination result marks also affect rarity. “Sana” or “con regla” marks are the most common. Those marked “enferma” or “en observación”, as well as stamps with manuscript markings, are scarce to rare. Stamps marked “enferma” are avidly sought by collectors. A few pages and portions of pages from examination booklets have survived, but no complete booklets are known. These are not the sort of items that would be preserved as family heirlooms, and in any event the regulations made that next to impossible.

All records of the prostitute registry were—by law—confidential, and the release of information regarding ex-prostitutes was strictly prohibited, whether by the madam or registry staff. To this end, filled booklets were retained by the registry with the intent that they be eventually destroyed. It appears, therefore, that the used stamps now in collectors’ hands entered the philatelic market illegally.

This article is intended to serve as a general survey of the Sanitarios, telling the story of how the *Asistencia Publica* (Municipal Health Department) issued revenue stamps and used different systems of marks to protect public health. The existing literature contains many myths and much inaccurate information; the conclusions presented here are based on the examination of over 5000 stamps, as well as research on die types, plate flaws, regulations, etc. Variations in design

divide Sanitarios into five types, or series. We will discuss them in chronological order.

### First Series (1893–95)

Stamps in the first series measure 32 by 39.5 mm and are printed in black or gray (**Figure 2**). Margins tend to be generous and regular, though poorly centered copies are not uncommon. The arms of the City of Rosario occupy the lower center of the design, with a blank panel immediately above for the control number, which was initially inscribed in green or red ink and subsequently applied using a hand-held mechanical numbering device. The value is stated in each corner and also on the side panels. “M/N” stands for *moneda nacional* (national currency).

The stamps are all denominated \$1 (one peso). Since the examination fee during their period of use was \$2, they were used in pairs. This issue has traditionally been classified according to the type of control number, but the authors believe it makes more sense to classify them according to the characteristics of the basic stamps, as follows:

**Type A:** Dark gray on thick (.006”) paper, syncopated perf 12.5. Horizontal lines in boxes at sides and at bottom. Control numbers inserted by hand using red or green ink.

**Type B:** Black on thinner (.003”) white paper, perf 11.5. Absence of horizontal lines in boxes at sides and at bottom. Control numbers inserted by hand using colored ink.

**Type C:** Light gray on thin (.003”) grayish-white paper, perf 11. Broken horizontal line below “SAN” in box at bottom. Dot on right side of semicircular ornament above the numeral in the right lower corner. Control numbers originally inserted by hand using colored ink; later with printed control numbers.

The stamps were almost certainly delivered to the prostitute registry without control numbers, which were then inserted by hand, initially in green



**Figure 2.**  
Examples of the  
three types of First  
Series stamps.

or red ink. Numbering was perhaps done at, or near, the time of use. Later, the registry acquired a hand-held numbering device and continued the same control-number sequence. This analysis is supported by the stamps: the highest inked control number observed by the authors is 36570; the lowest printed number seen is 038920. There is no overlap.

Various marks were applied to these stamps when the examinations were performed, including a semi-circular “ASISTENCIA PUBLICA // SANA” handstamp that indicated the prostitute was healthy, and various manuscript markings, some of which may be the examining doctor’s or brothel inspector’s initials.

Figure 2 shows examples of all three types of first issue stamps, and Figure 3, a complete booklet page illustrating how the stamps were used. This page is unusual in that it has all four margins intact. The upper two stamps paid for the medical exam

performed on November 25th, and the bottom two stamps were used on November 28th. The reverse of this page (not shown) bears two pairs of stamps used on December 2nd and 5th. This clearly shows that examinations were performed twice weekly rather than monthly as claimed in many published sources.

The number of pages in each booklet is not known and quite possibly varied over the years. Nonetheless, at two exams per week, each prostitute undoubtedly went through several booklets per year. As previously noted, filled booklets were retained by the authorities when replacements were issued. The authors believe they were subsequently stripped of their identifying data and sold to stamp dealers in Europe. The edges of the pages often appear to have been trimmed at that time, possibly because there was personally identifying data in the margins, or maybe to reduce shipping costs. Although this is somewhat speculative, it might also explain why stamps after 1913 are very rare: perhaps the distribution channels were closed by the First World War. There are many unanswered questions concerning the first series, and more research is needed.

## Second Series (1896–99)

The second series has a new, more rectangular design that incorporates the main elements of the first series. The stamps measure 29 by 38.5 mm and are perforated 11½ (Figure 4). Margins are wide, with the bottom margin several times larger than those of the sides. Typeset control numbers are printed in the lower margin, with “No” in front of the numerals. These were printed in sheets of 25, on pre-gummed paper, by the firm of Jacobo Peuser. Stamps with portions of his perfin (MUESTRA / JACOBO PEUSER) are not uncommon. All stamps in this series are denominated \$2. Since that was the examination fee at the time, the new denomination both simplified use of the stamps and doubled the number of medical exams that could be recorded in each booklet.

When stamps of this series were in use, a preliminary mark was written on the stamp in pencil at the time of the examination, and a final result mark applied in black ink when the prostitute’s state of health was recorded in the records of the registry. In addition, a line was usually drawn through the control number. All five of the possible manuscript markings are shown in Figure 4:

“S” or “Sana”—passed examination, able to work;  
 “R” or “Regla”—menstruating, unable to work;  
 “E” or “Enferma”—unwell and not allowed to work;

**Figure 3.**  
 Untrimmed  
 booklet page  
 showing results  
 of examinations  
 performed on  
 November 25th  
 and 28th.







*Figure 4. Stamps of the Second Series (1896–99) showing all five possible examination results.*

“Observación”—under observation, health status doubtful and not allowed to work;  
 “Repuesta” (usually dated)—recovered, able to work as of that date.

Sana and con regla marks are common; all the others are scarce.

Figure 5 shows a trimmed booklet page with four 1896 stamps. The upper right stamp bears the scarce “E” mark, indicating illness. The control number sequence indicates a long interval between

the unhappy diagnosis and the next examination: the latter stamp (control number 13181) appears to have been used on September 29th, while the number on the “E” stamp (02725) is consistent with use in mid-February. Perhaps the prostitute was confined in the sifilicomio (venereal disease hospital) during that time. Blank intervals such as this could also be due to other causes, such as pregnancy, and are surprisingly common on the few pages and fragments that still exist. Stamps on piece, though, are extremely scarce—for any year—and pages that escaped soaking likely survived precisely because they were anomalous.

In March 1899, the prostitute registry began using a new system of marks—an oval handstamp superimposed on the pencil notation—and the practice of canceling the stamp by drawing a line through the control number was discontinued. The new handstamp exists in two forms: “DISPENSARIO DE SALUBRIDAD” around the margin of both with either “SANA” or “ENFERMA” in the center



*Figure 5. Trimmed booklet page with four 1896 stamps. The upper right stamp bears a scarce “Enferma” marking.*



*Figure 6. New handstamps introduced in March 1899.*

(Figure 6). Despite the fact that there were five possible examination results, only these two types of handstamps were made. The new handstamps were used as follows:

- SANA: penciled “S” with one strike of sana handstamp.
- CON REGLA: penciled “R” with two strikes of the enferma handstamp.



**ENFERMA:** penciled “E” with one strike of the enferma handstamp and a manuscript “E” or “Enf” or “Enferma” in black ink.

**OBSERVACIÓN:** manuscript “O” or “Obs” or “Observación” with two strikes of the enferma handstamp.

**REPUESTA:** penciled “S” with one strike of the sana handstamp and the word “Repuesta” written in ink with the date.

### Third Series (1900–11)

The third series uses the same design as the second, but the control number lacks the “Ne” prefix. Margins are generally similar to the previous series, but with significant variation from year to year. Some issues, such as that of 1908, exhibit a wide range of margin size due to sloppy workmanship. Different color stamps continued to be issued each year and were denominated \$2 until 1902, when the examination fee was reduced to \$1. A very scarce \$1 stamp was then used for approximately one month, followed by a series of surcharges.

Higher denominations were printed in limited quantities beginning in 1903, and the third series also includes two emergency issues prepared when the registry ran out of stamps before the next year’s issue was delivered. Most lower value stamps are relatively common, while most of the surcharges and higher denominations are scarce to rare. The emergency issues are also very scarce.

The 1900 and 1901 issues deserve special mention. Both the Forbin and Akerman catalogs list a single \$2 stamp for both years but there were actually two, as illustrated by the identically numbered stamps in **Figure 7**. At first glance, they look the same. The stamp on the left, however, is from the 1900 issue, while that on the right is from 1901. Note the following:

**Margins:** The 1900 stamp has a wide bottom margin and a small margin at the top. Upper and lower margins on the 1901 stamp are about equal. Though some exceptions exist, the relative width of the margins is often the easiest way to differentiate the two issues.

**Control Numbers:** The control number font used on the 1900 issue is straight-barred while that



**Figure 7.** Third Series stamps with identical control numbers issued in 1900 (left) and 1901 (right).

used in 1901 is curly-barred: compare the tops of the numerals “5” and “7”. The situation with “2” and “4” is similar, but the other digits—while still different—are hard to tell apart.

**Color:** The 1900 stamp is reddish vermillion, while the 1901 stamp is orange vermillion. This distinction can be difficult to see in artificial light and is nearly useless with a single stamp.

By 1900, the oval handstamps had become nearly illegible and the system of indicating the prostitute’s health status had broken down. With material from this period, the manuscript mark that was put on the stamp at the time of the medical exam is the only accurate indicator of its result. The two handstamps were used interchangeably, with exam result being indicated as follows:

**SANA:** Single strike of either handstamp on top of penciled “S”.

**CON REGLA:** Double strike of either handstamp on penciled “R”.

**ENFERMA:** Double strike of either handstamp with “E” or “Enf” in ink.

**OBSERVACION:** Double strike of either handstamp with “Obs” or “Obser” in ink.



**Figure 8.** Block letter handstamps, introduced in May 1902: S = Sana, R = Con Regla, and O = Observacion.



**REPUESTA:** Single strike of either handstamp with “Repuesta” in ink.

This made it simple: one strike of either handstamp meant the prostitute could work; two strikes meant she could not. This is an important point, since stamps displaying enferma usage are scarce and highly sought by collectors, many of whom mistakenly believe that an enferma handstamp by itself indicates that the prostitute was ill. But that is simply not the case: during the period being discussed, roughly half the stamps used have handstamps that are inconsistent with the actual results, such as a single enferma handstamp with a penciled “S”. Clear and fully-legible strikes of either handstamp are scarce and desirable, but a single “enferma” on top of a penciled “S” is a sana stamp nonetheless, just as two strikes of “sana” with a scrawled “E” is an enferma.

In May 1902, the fee charged by the registry was reduced to \$1, the green \$2 stamp that had been used since January was withdrawn, and a blue \$1 stamp was placed in use. A new set of handstamps was introduced at about the same time, each bearing a large block letter. The letters “S”, “R” and “O”, are the only ones reported, but an “E” handstamp was undoubtedly made (Figure 8). As only 1000 were printed, the \$1 blue is a very scarce stamp. It is not uncommon to find the 1906 stamp mislabeled as a 1902 blue in old collections, but the genuine article always bears a block letter handstamp.

When the stock of blue stamps was exhausted, the withdrawn \$2 green was surcharged to decrease its value to \$1. There were six surcharge varieties, making this a very interesting area for collectors. The fifth and sixth surcharge varieties are shown in Figure 9. The fifth surcharge, the only one that is not rare, is seen on the upper two stamps. The sixth surcharge, seen on the two lower stamps, was in use for only a few weeks in late December and was probably applied with a handstamp.



*Figure 9. Booklet page showing fifth (1 PESO) and sixth (Un Peso) surcharges resulting from the fee reductions of 1902.*

Redesigned handstamps were introduced a few weeks after the first of the surcharged stamps: the result of the medical exam was indicated by “SANA”, “CON REGLA”, or “ENFERMA” in big, fancy-serif letters, while the date was recorded in the center of a large, rectangular-framed stamp reading “DISPENSARIO de SANIDAD // Rosario de Santa Fé” along the top and bottom. The medical result mark was placed across the face of the stamp at first, but in later years it was often struck in the lower margin. The less-common repuesta and observación results continued to be recorded in manuscript.

Beginning in 1903, \$2 and \$4 denominations were prepared in addition to the \$1 stamp used to pay the normal fee. Examples from 1906, 1907 and 1909 are shown in Figure 10. All high-value stamps are scarce to rare: some years are known from only one or two copies. None



*Figure 10. Third Series higher value stamps; 1906, 1907 and 1909.*



**Figure 11.**  
Booklet page  
showing 1903  
regular issue  
(upper left)  
and  
three examples  
of the 1903  
emergency issue.  
Note control  
numbers at top of  
stamps.



are known used, though those most commonly encountered have remainder cancellations.

Also in 1903, the first emergency issue was used during the last two weeks of the year. Printed from a new stone, in a paler shade than the normal 1903 stamp, it's easily recognized from the even margins and the placement of the control number at the top. **Figure 11** shows a regular \$1 red used on December 15th, followed by three emergency-issue stamps dated December 18th, 22nd and 26th.

Stamps of the third series often exhibit different die types, and constant plate flaws occur on many issues. One is shown here: a small colored dot to the right of the lower ornament on the 1906 \$1 blue (Figure 12). Since Sanitarios

**Figure 12.**  
Constant plate  
flaw on 1912  
stamp (Position  
20 of 25).



were printed in sheets of 25, this flaw predictably occurs on stamps with control numbers ending in 20, 45, 70 and 95.

**Figure 13.** 1908 booklet page showing four different examination results.

An interesting page from a 1908 examination booklet is shown in **Figure 13**. Bearing four of the \$1 carmine stamps, it illustrates four different medical result marks on a single page: SANA, CON REGLA, ENFERMA and OBSERVACIÓN.

The second emergency issue appeared in December 1910 when the registry ran out of the regular \$1 pale bistre and surcharged some of the \$2 vermillion stamps in purple. Perhaps only a few were overprinted, and not many seem to have survived, making this is one of the rarities of Sanitario collecting. The copies shown here were used on December 30 and 31st (**Figure 14**). Also, a linear handstamp reading "EN OBSERVACIÓN" was put in use that same year, replacing the manuscript text previously used. Curiously both instances of the letter "N" on this handstamp are reversed (**Figure 15**).

Many issues of the third series can be found mint, with or without control numbers, and those left over at the end of the year were frequently remainder cancelled with a large handstamp that carries the legend "CONTRADURIA MUNICIPAL / ROSARIO DE SANTA FE" surrounding the city's arms (**Figure 16**).







Figure 14. Emergency surcharge from 1910. One of the rarities of Sanitario collecting.



Figure 15. New marking first used in 1910. Note reversal of both "N's."



Figure 17. 1912 types.

damaged during the print run and repaired using the other die.

Beginning in 1912, stamps are sometimes found with hand-written numbers in the bottom margin. The authors believe these to be prostitutes' registration numbers. The 1914 \$1 blue exists in at least two die types, both of which are very scarce. The

Table 1. Plating of 1912 stamp

#### Fourth Series (1912–26)

In 1912, the design was modified to include the date of issue in side panels. Stamps from 1912 and 1913 are plentiful, but all stamps issued after that are scarce. For some years, only a few stamps have survived; for other years there are none known, though new discoveries will undoubtedly be made in the future.

There are two types of the 1912 stamp, which can be readily distinguished from the left-hand date panel. On Type I, the center foliate ornament below the date does not touch the frame; on Type II the central ornament touches and merges with the frame (Figure 17). They can be

plated as shown in Table 1. Stamps in position 25 (control numbers ending in 25, 50, 75 and 00) can be found in either type. Perhaps the stone was



Figure 16. Reconstructed block showing remainder cancel.

examination fee was raised to \$1.50 in November of that year, and the \$1 stamp overprinted "VALOR \$1.50," initially in violet and then in red (Figure 18).

As also shown in Figure 18, stamps of the 1914 issue overprinted "VALOR \$1.50/1915" in purple, red, or black were used for the first eight or nine months of 1915. When stamps dated 1915 were introduced, they were printed from new dies that had the word "SANITARIO" misspelled as "SANIARIO" (Figure 19). To the authors'

01	02	03	04	05
Type I	Type II	Type I	Type II	Type II
06	07	08	09	10
Type I	Type II	Type I	Type II	Type I
11	12	13	14	15
Type I	Type II	Type I	Type II	Type I
16	17	18	19	20
Type I	Type II	Type I	Type II	Type II
21	22	23	24	25
Type I	Type II	Type I	Type II	Type I or II





Figure 18. Surcharges for 1914 (left) and 1915 (right).

Figure 19. Stamps issued for 1915 with “Sanitario” spelled “Saniitario.”

knowledge, the stamps shown here are the only known copies. Note that the \$4 fee had also been increased, to \$4.50.

The stamp from 1916 shown in Figure 20 (with a computer-generated color separation) illustrates some of the difficulties one encounters with these stamps. At first glance the markings seem confusing. There are actually five separate marks:

Blue “SANA” hand stamped across the bottom.

Circular dispensary handstamp (inverted) dated December 15th 1916.

Manuscript “Sana / Dbre 15 / 1916 / Palacio[s]”. “Palacio” could refer to the “Palacio de Higiene”, which was the building that housed the municipal health department, or “Palacios” may have been the doctor’s surname.

Vertical red marking that was probably the signature stamp of the doctor.

Manuscript “1838” at the bottom, probably the prostitute’s registration number.

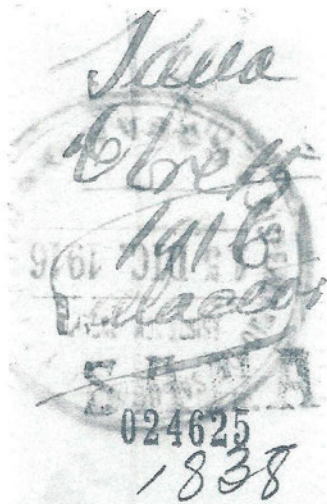


Figure 20. 1916 stamp with computer-generated color separation.

### Fifth Series (1927–32?)

In 1927, redesigned Sanitarios were issued in an omnibus design which was shared with at least three other types of revenue stamps. The new stamp is smaller than previous issues, with the design measuring just 20 x 33.5 mm, and is perf 11. The light green \$1.50 stamp shown in Figure 21, bearing a “SANA” handstamp at the base and a circular “DISPENSARIO DE SALUBRIDAD Y



Figure 21. Fifth series. Only example known to the authors.

SIFILICOMIO” date stamp, is the only Sanitario known—from any year—in this design. This was probably a two-part stamp, but the “control” half has not been seen.

The municipal authorities outlawed prostitution in 1932, but stamps of similar design remained in use for roughly thirty years. Although the original concern of the health department was the medical examination of prostitutes, over the years the system of compulsory medical examinations was gradually



expanded to include workers in bars and cabarets, food workers, theatre employees, public transportation workers, and others. Presumably the type of examination was less invasive and focused more on stopping the transmission of respiratory and food-borne pathogens.

Two part stamps based on this design are known from 1954–6. These later stamps are inscribed “LIBRETA SANITARIA” and have a medical cross between the value panels in place of the foliate ornament. No stamps are recorded from between 1927 and 1954, nor is it known when the inscription was changed from “SERVICIO SANITARIO” to “LIBRETA SANITARIA”. Many Argentine revenues from the thirties and forties are quite scarce, but further material undoubtedly awaits discovery and more study is needed in this area.

### Tuberculinization and Veterinary Inspection Stamps

The City of Rosario also issued tuberculinization and veterinary inspection stamps with designs similar to the Sanitarios. The Akerman catalog lists two tuberculinization stamps, both issued in 1908, and five veterinary inspection stamps, issued between 1912 and 1914 (Figure 22). All were issued in small quantities and are not known used, although some veterinary stamps have remainder cancels. Very little is known about these issues and their use.

### Other Places

Rosario was not the only city to adopt the system of licensed brothels and compulsory medical exams that gave rise to the Servicio Sanitarios stamps. Buenos Aires adopted similar regulations in 1875, and every large city in the country had a comparable system in place by 1900. Most, the authors suspect, used documentary stamps to pay the fee. Figure 23 shows an 1894 receipt from the City of Santa Fe confirming that Elena Toldano, age 23, passed her physical examination in the brothel (casa de tolerancia) operated by Aurora Figueroa. The fee was paid with a \$1 municipal documentary. Later, in 1917, Santa Fe issued a two-part \$2.50 stamp inscribed “INSPECCIÓN



Figure 22. Tuberculinization (left) and Veterinary Inspection (right) stamps.

SANITARIA”—probably for the same use—which is known from a single remaindered copy. Bahia Blanca also used regular municipal revenue stamps. Several, with both hand-stamped and manuscript markings, are shown in Figure 24.

It is well known that other municipalities, provinces and countries have regulated prostitution, and it seems likely that many used revenue stamps as part of the process. But this material has not survived in quantity for a variety of reasons: most of it was printed on cheap paper, there



Figure 23. City of Santa Fe Sanitary Inspection Receipt.

**Figure 24.**  
Health  
department  
stamps from  
Bahia Blanca,  
with stamped  
marking (left)  
and manuscript  
marking (right).



was little interest on the part of collectors, and the individuals and organizations involved were disinclined to preserve it. In some eras, and in many countries, prostitutes were often forced to work in brothels and not allowed to associate with other citizens. Indeed, concerns about white slavery played a large role in Argentina's decision to outlaw prostitution in the thirties. In many areas, including Argentina, there has been a deliberate attempt to suppress knowledge of the white slave traffic that

was widespread at the turn of the twentieth century, and this attitude may well extend to stamps and related ephemera.

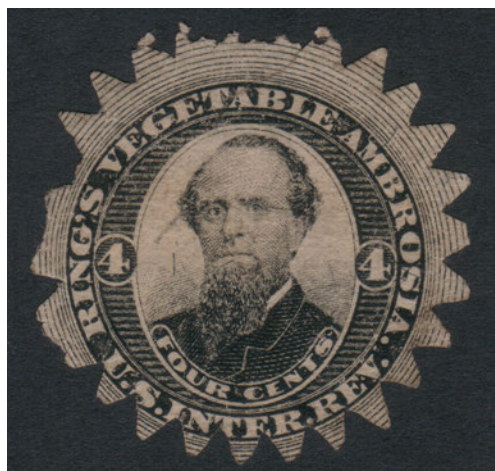
### Summary

Servicio Sanitario stamps document the City of Rosario's attempt to regulate legalized prostitution and minimize its negative impact on society. As such, they provide a unique window into a complex social milieu that has only recently begun to be studied. Although first issued over a century ago, Sanitarios continue to provide a fascinating field of study and much remains to be learned. Even now, a hundred years later, new discoveries are constantly being made. The authors hope this article will inspire others to enter the field, and bring new material to light.

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## New Ring's Private Die Medicine Stamp Found

by Paul Weidhaas, ARA LM 15



The Ring's Vegetable Ambrosia medicine stamp is a curious bird. Few stamps, whether postage or revenue, are known with five different separations. Collectors may find this issue imperforated, fully perforated, perforated on two sides only, die cut, and perforated and die cut.

This latter type of separation may have simply been a mistake. My guess is that some sheets were inadvertently horizontally perforated prior to the "normal" die cutting. The few copies extant are all

poorly centered, with the perforations visible at the edge of one margin only. The Joyce collection had one particularly off-centered perforated and die cut stamp on watermarked paper. This writer owns another, just as off-centered.

Another perforated and die cut issue has just come to light, this one printed on silk paper. It is not as indifferently centered as its fellows, and it exhibits six or seven perforations in the upper margin. The APS Expert Committee recently issued certificate number 202319 opining that it is "United States, Scott No. RS203b on silk paper, with perf and die cut (K), unlisted as such, used, genuine, nibbed teeth."

It is indeed remarkable that new discoveries can still be made after a lapse of almost 150 years. This stamp will win no beauty pageant, but then neither would the famed one cent magenta British Guiana, another unquity. We take what we can get.



# Ukraine Customs Revenue Stamps and Their Documents

by Peter Elias, ARA

This exhibit will showcase a short-lived series of revenue stamps (and their documents) used in Ukraine for purpose of collecting a stamp duty on inbound goods and shipments beginning in 1999 for the purpose of ensuring equal competitive conditions.



The Ukrainian President's decree Nr. 1222/98 dated November 6, 1998, stated that the application of the stamp duty will be started on January 1, 1999. This is separate from any customs duties that are payable on the importation of goods.

Ukraine's Law No.643-XIV dated May 13, 1999, whereby application of the stamps (referred to as "Coat of Arms Collection" stamps) was legally introduced, described in detail the following rates of the Coat of Arms Collection:

2. Ставки гербового збору встановлюються у таких розмірах: (*Stamp duty rates are set at the following rates:*)

Сума митної вартості товарів, Розмір гербового збору зазначена у ввізній вантажній (у гривнях) митній декларації (у гривнях) (*Total customs value of goods, range of stamp duties in UAH based on the Euro value on the customs declaration page*).

<u>Customs Value in Euros</u>	<u>Stamp Duty in UAH (Ukraine Hryvnia)</u>
Up to 1,000	no charge
1,001 to 2,000	10
2,001 to 5,000	20
5,001 to 10,000	100
10,001 to 50,000	200
50,001 to 200,000	500
200,001 to 500,000	1,000
500,001 to 1,000,000	3,000
1,000,001 to 5,000,000	5,000
5,000,001 to 10,000,000	10,000
over 10,000,000	20,000

*Note: Based on this table, the stamp duty appears to have been a mere pittance. In late 1999, the euro was roughly equivalent to the dollar, and the hryvnia to about \$0.20. Thus for example, a tax of 100 UAH on €10,000 was only about 0.2%.*

*(As a point of interest, since 2009 the UAH has been stable at approximately \$0.12.)*

Customs Dept. order nr. 347 dated June 9, 1999 (legalized at the Ministry of Justice of Ukraine and thus acquiring validity as of that date), mandated use of the Coat of Arms Collection (revenue) stamps, which reportably were first used on June 14. The order stipulates the validity of the stamp duty until January 1, 2000.

***This means that these stamps were only valid for 200 days.***

Importers purchased these stamps in bulk, then the customs broker attached the required stamps to the document which was then stamped by the custom inspector's personal seal. Mint stamps were deemed "accountable paper" and had to be returned to the State Savings Bank of Ukraine (point 4, Article 7 of Ukraine's Law No.643-XIV dated May 13, 1999) and thus do not exist.

The stamps were issued in the following (UAH) denominations: 1, 2, 5, 10, 100, 500





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The table below describes the fields on the document shown above.

Field # 12 shows the declared customs value of €96,658.90.

Based on the table on page 1, the tax is 500 UAH.

This is different from the customs duty (field #47) which shows 1,933.18 UAH being due on the items that are imported.

*Note the US \$20 (101.72 UAH) fee on the first line in this field, curious on a shipment from Russia to the Ukraine which appears not to involve the U.S. in any way. However similar dollar-denominated fees are seen in other non-U.S. countries, for example airport departure fees are often set at \$20; perhaps this is another example of that.*

Customs Document Translation	
1. Type of declaration	30. Place of goods (customs) inspection
2. Consignor / Exporter	31. Commodity cases and goods description
3. Additional sheet	32. Goods No.
4. Shipping specifications	33. Commodity code
5. Total names of goods	34. Code of the country of origin
6. Quantity of cases	35. Gross weight (kgs)
7. Inquiry number	36. Preference
8. Consignee / Importer	37. Procedure (code)
9. Person responsible for financial settlement	38. Net weight (kgs)
10. Country of 1 <sup>st</sup> destination	39. Quote (permission)
11. Trading country	40. General declaration / previous document
12. Total customs value	41. Additional measurement unit
13. –	42. Goods invoice value
14. Declaring agent / representative	43. –
15. Country of dispatch	44. Additional information / submitted documents
15a. Code of country of dispatch	45. Customs value
16. Country of origin	46. Statistical value (rounded up to full thousands)
17. Country of destination	47. Calculation of customs duty and customs collections
17a. Code of country of destination	48. Deferment of payment
18. Transport means during dispatch	49. Designation of warehouse
19. Container	50. Fiduciary
20. Delivery terms	51. Customs of the transit country
21. Transport means at the border	52. Guarantee invalid for (i.e. date of guarantee termination)
22. Currency (name) and total invoice value	53. Customs in country of destination
23. Currency exchange rate	Place and date
24. Type of agreement (transaction)	
25. Type of transport at the border	A. –
26. Type of transport within the country	B. Details of settlements
27. Place of loading / discharge	C. –
28. Financial and bank data	End of customs control
29. Border (customs) point	



The 100 UAH is the second-highest value, used here on document No. 326978 shown on the following page.

Holographic images on the lower portion of the design are part of the security features.

Below is a photo of the two stamps above with a shortwave UV lamp lighting the top stamp. Note the use of fluorescent inks.





17



1 UAH (x10) and 10 UAH stamps

The 1 UAH stamps do NOT have the holographic image.

This was one of three stamped pages from multi-page document No. 326822, with declared value €15,691.15.

The tax was thus 200 UAH, properly paid by the 20 UAH affixed here plus two blocks of 18 of the 5 UAH affixed to separate pages.

The high-denomination stamps were evidently in short supply!

The front of this document and the reverse of one additional stamped page are shown below.





Example of the 5 UAH stamp, here in a block of 18  
Another of the stamped pages of document No. 326822



Each stamp is uniquely serial numbered:

- 1) Red sheet number
- 2) Numeric & alpha code that indicates position on the sheet

The highest code number on the stamps, repeatedly encountered, was 72 AAA, suggesting there were 72 stamps in each sheet, probably three columns of 24 rows.









The 10 UAH stamp in a block of 11

This was one of four stamped pages from multi-page document No. 326919, with declared value €68,887.94.

The tax was thus 500 UAH, paid by 50 copies of the 10 UAH!

Such usages underscore the scarcity of the 500 UAH and 100 UAH.

According to the source of the documents, these customs clearance documents were typically destroyed after 3 years when they were no longer required (i.e., in 2003). In use for only about six months and with this short retention time, they are very scarce and basically unknown in the revenue collector community (until now)!

Special thanks to Yuri Katsov of the Ukraine for his invaluable assistance.



# California Exchange Taxes: the “Riddle” Revisited

By Michael Mahler, ARA



**Figure 1.** First of exchange of merchants J. R. Moller & Co., San Francisco, April 3, 1858, amount \$4000, drawn on Oelrichs & Co., New York, stamped with Exchange \$8 blue First (SRS DX13), die cut. Written vertically across the front “Accepted April 27th 1858 Oelrichs & Co.” Endorsed on reverse to Bank of the State of New York, with their red “PAID” handstamp on front.

Previously (Mahler, 2004) the “Riddle of the California Exchange Taxes” was posed as follows:

Beginning in 1857 the state of California imposed a stamp tax on “Any bill of exchange,” but since bills of this era were typically made in sets of two or more (**Figures 1–3**), the question arises: Did the specified tax rates apply to each individual bill of a set, or to the entire set? The question can be restated in terms of the First, Second, and Third Exchange stamps issued to pay this tax: did the denomination of an individual stamp represent the cost of that stamp alone, or the total cost of the First, Second, and Third? Did, say, 8¢ First, Second, and Third Exchange stamps cost a total of 24¢ or just 8¢?

Strong—albeit indirect—evidence was then marshaled to argue that the denomination of an Exchange stamp was the cost of the entire set—for example, that 8¢ First, Second, and (if necessary) Third Exchange stamps were all obtained for a total of 8¢.

The present article presents the long-sought direct evidence that this conclusion is correct, which also sheds light on the production and sale of Third Exchange stamps.

## The Indirect Method

The indirect reasoning previously employed was based on the Act of March 31, 1866, together with intact bills from the months immediately following. That Act mandated creation of a new series of general state revenue stamps (the “Rectangulars”), which would simply state their face value. The tax rates for bills of exchange were simultaneously changed: for bills made in the customary sets of two or more, the rates were reduced to half that specified previously,<sup>1</sup> and it was now stated explicitly that the reduced tax applied to each bill of a set. To illustrate: a First and Second for \$50, previously stamped with 8¢ First and 8¢ Second Exchange stamps, were now to be taxed at 4¢ each, a total of 8¢ (**Figure 4**). These rates remained in effect until the implicit repeal of all state stamp taxes effective December 31, 1872.

## The Hypothesis

The most likely explanation for the new rates is that the letter of the law was changed to compensate for the format of the new stamps, leaving the taxes themselves unchanged, at least for bills made in the customary sets of two. If so, 8¢

1. Originally by the Act of April 29, 1857, most recently by the Act of April 10, 1862, also specified in the value tablets of the Exchange stamps themselves.





Figure 2. Duplicate of Donohoe, Ralston & Co., San Francisco, January 9, 1863, drawn on Eugene Kelly & Co., New York, amount \$713.79, stamped with Exchange \$1.40 red Second (DX49a). Fresh and clean, no markings indicating acceptance or payment. Like nearly all Duplicates/Seconds, this one was never mailed.

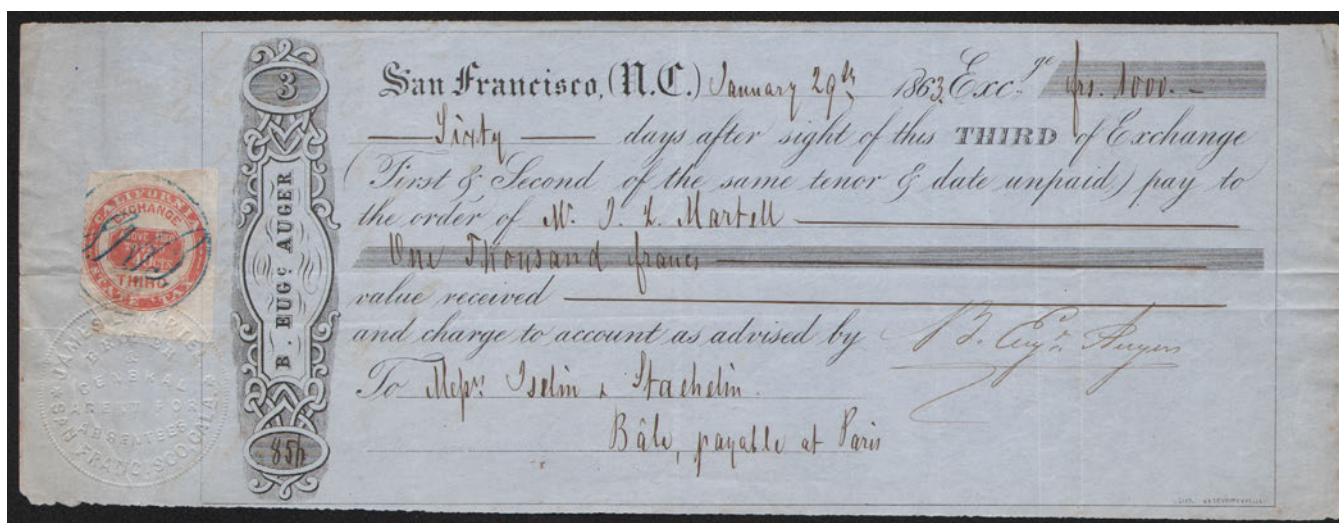


Figure 3. Third of F. Eugene Auger, San Francisco, January 29, 1863, amount 1000 French francs (about \$193), drawn on Bale, Switzerland, payable in Paris, stamped with 40c red Third (DX46b). Like Seconds, Thirds were virtually always held in reserve.

First and 8c Second stamps must also have paid a total of 8c tax, not 16c.

### The Riddle Solved

This hypothesis was tested as follows. The new rates went into effect immediately, on April 1, 1866, but the new Rectangular stamps were not prepared and circulated for some months; the earliest recorded use on a bill is September 8, 1866. In the interim the new taxes were paid with

the old Exchange stamps. If the hypothesis just stated is correct, for bills made in the usual sets of two or more, Exchange stamps should have been used exactly as before, to pay a tax per bill of half the denomination of the stamp. For example, 8c Exchange stamps should have been used to pay 4c tax per bill.

This is just what was observed. Among 57 recorded usages of Exchange stamps after April 1, 1866, in 51 cases the stamps paid the appropriate



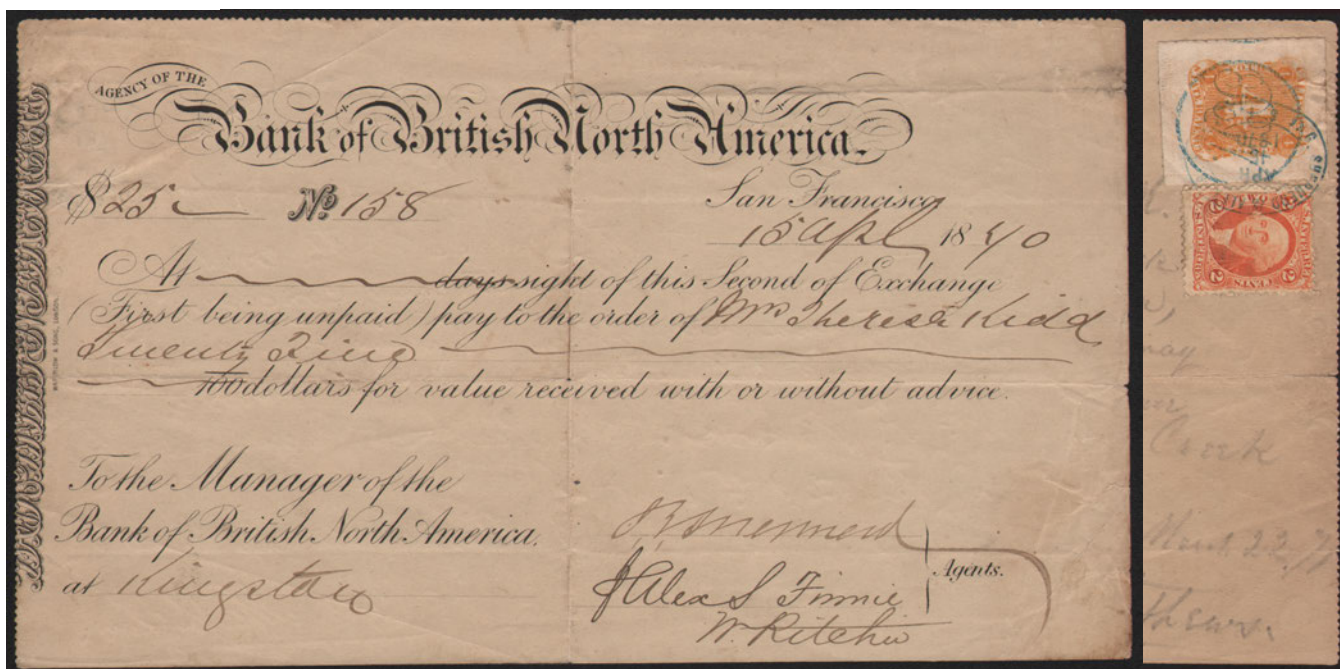


Figure 4. Second of Bank of British North America, San Francisco, April 15, 1870, amount \$25, drawn on their office in Kingston (Ontario, Canada), stamped on reverse with 4¢ orange rouletted (D2a) plus federal 2¢ U.S.I.R. (R15c). Effective April 1, 1866, bills for over \$20 up to \$50 were taxed by the state at 4¢ per bill. The only recorded example of this stamp on document.

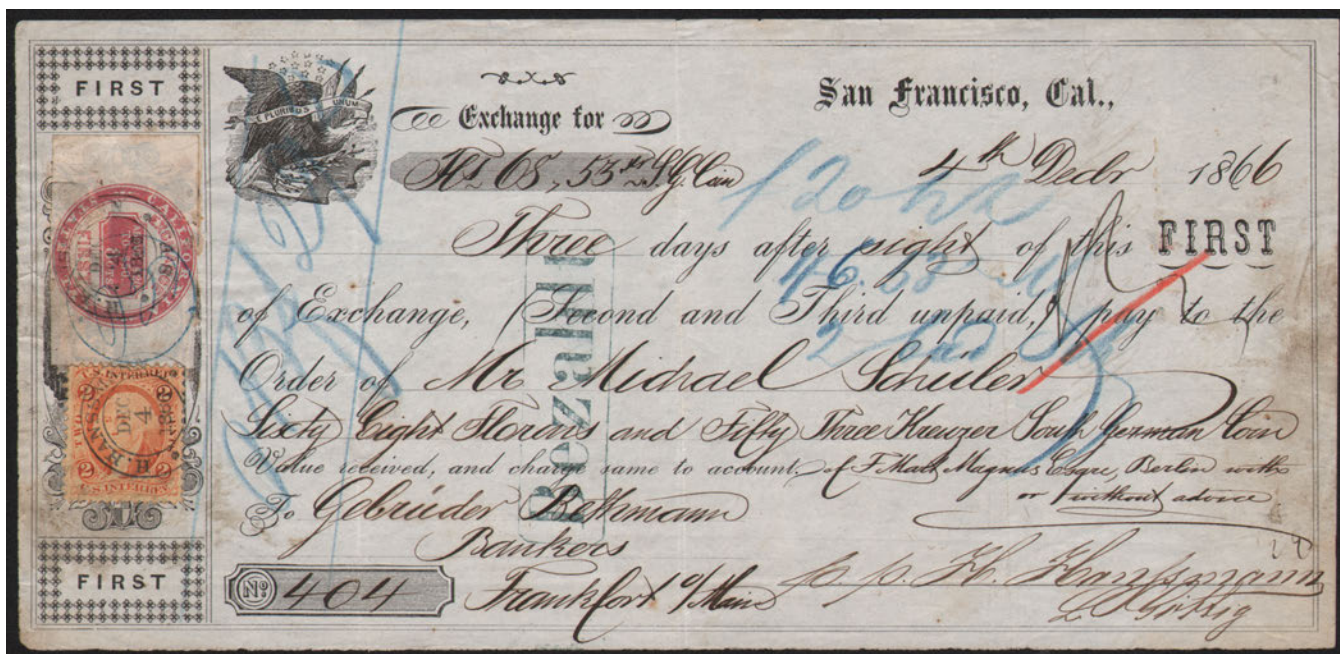


Figure 5. Generic First of H. Hanssmann, San Francisco, December 4, 1866, amount 68.53 South German florins (about \$28), drawn on correspondent bank in Frankfort, stamped with 8¢ red First (DX109) plus 2¢ U.S.I.R. Note the use of the 8¢ Exchange stamp to pay the tax of 4¢ per bill. The only recorded stamped bill of Hanssmann.

tax per bill of precisely half their denomination(s): 8¢ Exchange stamps paid 4¢ tax per bill (Figure 5), 20¢ stamps paid 10¢ per bill, 30¢ stamps paid 15¢ per bill, and so on. In the other six cases the tax was slightly underpaid or slightly overpaid.

This suggests strongly that the denomination of an Exchange stamp was the cost, not of that individual stamp, but of First, Second, and (occasionally) Third stamps of that denomination. Equivalently, the Exchange rates of 1857–66





Figure 6. Second and Third from the same set of B. Davidson & Berri, San Francisco, June 26, 1866, drawn on bankers N. M. Rothschild & Sons, London, amount £800 (about \$3893), the Second stamped with Exchange \$8 Second (DX122a), the Third with Exchange \$6 and \$2 Thirds (DX96b, 99b), and each with two U.S. 40¢ Inland Exchange part perforce (R53b). On each the \$8 in Exchange stamps paid the tax of \$4 per bill.

applied to sets of bills, not to the individual bills comprising the sets.

#### New Direct Evidence

The bills shown in Figure 6 are consistent with this conclusion. They are the matched Second and Third from a set (number 963)





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# An Unlisted Customs Cigar Stamp Variety from Baltimore, Maryland

Robert E. Kopperl, Ph.D., ARA



I recently acquired a cigar box bearing what at first appeared to be stamps typical for cigars made in bond in the United States in the early-mid 20th century. In fact, the customs stamp on the box clearly is a major variety previously unlisted in published references, denoting cigars made in Baltimore, Maryland by “team work.” I am surprised this variety hasn’t been more widely observed by collectors, given Baltimore’s rich but somewhat unsung domestic history of cigar manufacture relative to Florida’s cigar industry, and the significance of Baltimore’s customs bonded manufacturing warehouse.

The stamp is a typical long-format customs cigars manufactured in bond stamp of Series 1933 with hyphen-hole 7 perforations. It is similar to Springer #TCB17, the Series 1933 stamp inscribed “Team Work/Short Filler/With Binder,” except for the city. Instead of Tampa, the stamp in question reads “BALTO., MD.” It is in rather poor condition attached to a box of 50 Rosa Senora perfectos. Also adhering to the box is a 50 Class A cigars taxpaid stamp that appears to be Series 104, indicating production in 1934–5 (Springer, 1985). The fact that the cigars were made in bond was clearly a selling point, with “Rosa Senora/Made in Bond” inscribed prominently on the sides of the box. On the bottom of the box, an inscription notes the cigars were “Made in No. 1 MD./Customs Bonded Manuf. Warehouse/Class Six,” along with the directive not to reuse the box without destroying the stamps. There is also a notice that “The cigars herein contained were manufactured to retail at not more than five cents each and are so tax paid,” reiterating their Class A status. A label stuck to the inside of the lid also promotes the bonded status of the cigars, noting “Made in Bond/In a U.S. Customs bonded cigar factory, therefore you are guaranteed that these cigars are made of Havana tobaccos entirely as indicated by the customs stamp affixed.”

The laws regulating manufacture of cigars from tobacco imported from Cuba in bonded

warehouses are discussed in detail in several important references on the U.S. customs stamps required on boxes of such cigars prior to leaving the warehouse (Scoville, 1979; Springer, 1980). To briefly summarize, provisions of the Tariff Acts of 1913, 1922, and 1930 allowed tobacco from other countries to be imported into the United States and used to manufacture cigars in bonded warehouses under the supervision of United States Customs officials. The lower duty rates on the tobacco could then be paid, instead of the higher duty rates on finished cigars, or the cigars could be exported from the warehouse without payment of duty.

The stamps that were printed to indicate the regulatory status of the cigars under the Tariff Act were available in two sizes, 8 by 1½ inches and 4 by 1½ inches, apparently with some overlap in size available for purchase by manufacturers through about 1956. The longer stamps were considered obsolete by 1958 (Scoville 1979). All of these stamps denote the city of manufacture and type of filler used (long and/or short). In addition, particular to the stamps of various Series before 1953 was information about the manufacturing method (e.g., “Without Binder, Spanish Method,” “Hand Made,” “Machine Precisioned,” etc.).

Several reference works have attempted systematic lists for these stamps, starting with the listing of Customs Cigar Stamps of the United States by Burton and Gates (1941) in *The Bureau Specialist* followed by Wilkens (1970) in *The Congress Book 1970*, Scoville (1979) in *The American Revenuer*, and Springer (1980) in his 9th edition of the *Handbook of North American Cinderella Stamps Including Taxpaid Revenues*. The latter two are considered the most comprehensive and include varieties of the long customs bonded warehouse cigar stamp designating the cities of Key West and Tampa FL, Milwaukee WI, Louisville KY, New York NY, Philadelphia PA, and Trenton NJ. Listed specimens exhibit roulette 3½ and/or hyphen hole 7 perforations.

If Baltimore was such a focal point of cigar manufacture (e.g., Cigar Makers International Union, 1930–74; Hyman, 2013), and the cigar box described above represents the product of cigar manufacture in a designated customs bonded manufacturing warehouse in Baltimore that probably saw substantial traffic (e.g., Hayward and Shivers, 2004; U.S. Division of Customs, 1915), the question naturally arises why more of these stamps haven't come to light over the past 80+ years. I have not had the opportunity to talk to many other collectors, and tend to follow what is probably a common frame of mind by considering catalogs such as Springer's to be fairly representative of the known universe of major varieties of these kinds

of stamps. A personal communication with Eric Jackson indicates that there is at least one other known specimen. Although customs bonded cigar stamps denoting Baltimore as the city of manufacture seem to be quite rare, they should at least be considered a major variety of the Series 1933 stamps if an updated listing is produced, and I would love to hear from anyone who has made similar observations, at rkopperl@hotmail.com.

I would like to thank Tony Hyman and Eric Jackson for responding to my out-of-the-blue inquiry about this stamp, and Ron Leshner and Michael Mahler for suggestions and encouragement to publish.

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## Finds in the Marketplace (I)

[From Dick Sheaff] "I recently picked up this 'STAMPED HATS ...' license stamp, which I had not seen before."

[Ed. note:] According to Eric Jackson, who is known to collect, and even exhibit, such things, "It is a license and royalty stamp and is listed in Springer 6th edition. It is somewhat scarce but well known among collectors of the area." Since this is still a rather small group, I suspect most readers will welcome a glimpse of one of the most attractive items in this field.



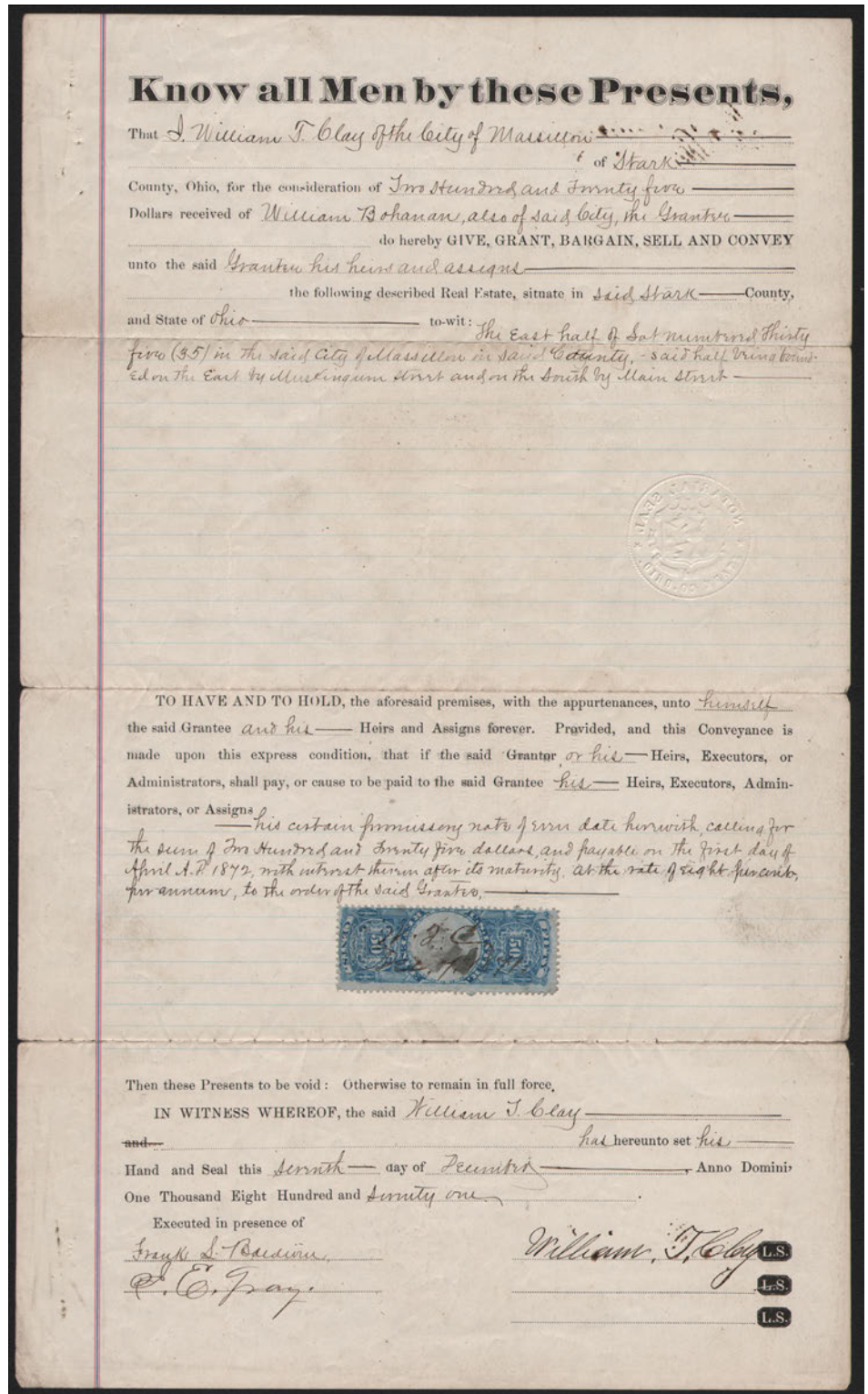
# Finds in the Marketplace (II): Second Issue 50¢ Invert

[Editor's note] Carl Shaff, fellow member of the Collectors Club of Southern California, brought this deed bearing the Second Issue 50¢ with inverted center to the "show and tell" session of a recent meeting. While not a revenue collector, he was well aware of the stratospheric prices of classic postage inverts on cover, and had been unable to resist acquiring an example of another classic invert—albeit "only" a revenue—on its original document for a mere three-figure outlay.

"What is it worth?" he queried. I opined that the range \$750–1000 was about right; the stamp alone catalogs \$1250, but the demand for documents is hard to gauge. This was what he had paid, but I could soften the blow by verifying that such usages are genuinely rare; I remembered recording only a dozen or so. The accompanying census solidifies this notion, including just ten examples. To my surprise I found I had already recorded the deed pictured here some 15 years earlier; what goes around, comes around! Who can add more?



Close view of the stamp



### Census of Documents Bearing Second Issue 50¢ with Inverted Center (Scott R115b)

Document	Place of Execution	Date	Stamp(s)	Comments
Deed	South Meriden, Conn.	10/12/1871	R115b	Charles Willey to Wm. Jannings, amount \$250; eBay 2/2/2000, \$461
Deed	Elizabeth City, Virginia	12/2/1871	R115b (x6)	Ms., by Thomas Tabb, Commissioner; ex-Tolman
Deed	Massillon, Ohio	12/7/1871	R115b	William Clay to Wm. Bohanan, amount \$225; dealer stock \$950 (8/1998)
Deed	Oneida County, N.Y.	1/13/1872	R115b	
Deed	Surry, N. H.	??/??/1872	R115b strip of five	Natl. Postal Museum ( <a href="http://www.postalmuseum.si.edu/collection/3a2f_acquis1996.html">http://www.postalmuseum.si.edu/collection/3a2f_acquis1996.html</a> ); ex-Joyce
Insurance		12/26/1871	R115b	Siegel sale #282, 1/1965, lot 825; "ornate"; date is that of cancel
Insurance	New York, N.Y.	12/23/1871	R115b	Imperial Fire In. Co. of London, #956,769, property in Brooklyn, huge with large central vignette, premium \$51, h.s. cancel dated 12/26/1871, evidently the same policy sold by Siegel in 1965
Mortgage	Utica, N.Y.	9/16/1871	R115b, R67c	Wm. Heath to Alvin Saunders of Nebraska, land in Iowa, amount \$1067.67
Mortgage	Cicero, Illinois	8/31/1872	R115b, R148	Deed of Trust for sale of lots in village of Ridgeland by George Scoville, for 19 lots sold to Calvin Pease, secured by two notes totaling \$5460
Power of Attorney	???	6/24/1872	R115b, R54c	George Blight Browne of Shelby Cty, Mo., to Henry E. Saulnier of New York City, to receipt for \$6,666.66 secured by mortgage; Suburban 3/1992, \$1430
Power of Attorney	Christian County, Illinois	5/3/1872	R115b	Millican Shockley to J. M. Kirk of Wilmington, Ohio, to receive monies due from estate



*Second Issue 50¢ invert strip of five on outside of 1872 deed, Surry, N.H., ex-Joyce, now in the National Postal Museum.*



# U.S. War Savings Stamps: Big Bite from a Small Paycheck

By Don Woodworth, ARA



Figure 1. Government-printed "SAVE TO WIN" folder used to accumulate sufficient War Tax stamps to buy a \$25.00 bond. Left, folder cover. Right, section of inside showing affixed stamps.

Anyone who has ever browsed a stamp dealer's stock has likely seen at least a few of the very common Scott No. WS7 10¢ rose red or No. WS8 25¢ dark blue green War Savings stamps, each with an image of a colonial Minuteman, that were issued in 1942 to help fund the cost of World War II.

Almost everything that can be said about these stamps has already been said in Harry K. Charles, Jr.'s excellent book *United States Savings Stamps: The Postal and Treasury Savings Stamp Systems of the United States*, published by the United States Stamp Society in 2012. The present article comprises a small addendum to that fascinating compendium.

Surprisingly, neither Charles nor the *Scott Specialized Catalog of United States Stamps & Covers* addresses how many War Savings stamps were printed, but it may be inferred from his book that tens of millions were printed and sold to patriotic Americans. Purchase was not mandatory, hence the stamps did not constitute a tax. It may be imagined, though, that the eight bond drives between 1942 and 1945, accompanied by continual publicity urging purchase of War Savings stamps and War Bonds, created enormous peer pressure to participate.

The intent behind the War Savings stamps was to make it easy for people to buy them, save them in purpose-printed folders until they had accumulated enough value to buy a U.S. savings bond or war bond, and then to actually buy a bond. Figure 1 shows a folder typical of those used by

purchasers to accumulate sufficient stamps to buy a war bond. Many different styles were used. The owner of the folder shown had pasted in a dollar's worth of stamps before abandoning the effort. There is no date printed on this folder, but judging

L TAX COMPUTATION	
EN.	Betty Jean Ray
FO.	9-16-44
HO.	4 1/2 hours at 35
RAT.	-PERIOD.
PAY	21
VAL.	25
AMOUNT TAXABLE PAY	TOTAL \$ 14.53
DEDUCTION FOR SOCIAL SECURITY ... 2.0%	
DEDUCTION FOR VICTORY TAX.	5.25
DEDUCTION FOR VALUE OF MEALS.	5.25
DEDUCTION FOR SALARY ADVANCES.	..
TOTAL DEDUCTIONS	10.50
NET CASH DUE..	4.03
DEFENSE STAMP INCLUDED	1.00
	15.33
EMPLOYER—D. FAY HOSMAN 316 SO. 18TH ST. OMAHA, NEBR.	

Figure 2. Pay roll accounting slip with War Tax stamps affixed.



**Figure 3.** *Photo of Lois Betty Jean McConkey (nee Ray).*

from the illustrations it must have been produced during the earlier part of WW II because many of the aircraft types shown would have been obsolescent or obsolete by the end of the war.

The government created limitless opportunities for people to buy these stamps in almost every conceivable everyday situation. What follows is a short story about a slightly unusual such opportunity in which the stamps were provided through withholding of wages rather than being purchased outright.

In March 2013, I bid in an eBay auction for something that just looked “interesting.” What attracted me to the item shown in **Figure 2** were the stamps stapled to a small paper form on which I could read the partial heading “TAX COMPUTATION”—two vertical pairs of the WS8 stamp that had been removed from a booklet pane of same and stapled to what turned out to be a PAY ROLL TAX COMPUTATION slip. I bought it just for grins, but after its arrival was more than pleasantly surprised to discover what I had received.

This little  $3\frac{1}{16} \times 4\frac{1}{16}$ ” printed form was used by EMPLOYER—D. FAY HOSMAN of 316 South 18th Street in Omaha, Nebraska, to document the weekly pay of Miss Lois Betty Jean Ray for the period ending 9–16–44. Miss Ray had worked  $41\frac{1}{2}$  hours at 35¢ an hour to earn \$14.53 for her week’s work. To this was added the value of \$5.25 for 21 meals at 25¢ each, bringing the total Miss Ray had earned to \$19.78. From this overall total, the value of her meals was deducted, as well as 20¢ for Social Security, leaving her net cash due of \$14.33. She was apparently on her own for federal or state income tax, as no deductions are shown for these taxes.<sup>1</sup>

This is where the story gets interesting. From this rather small take-home wage, Miss Ray had an additional \$1.00 deducted for the dollar’s worth of United States War Savings stamps that were stapled to her pay slip—presumably for her to take home and paste in one of the ubiquitous folders like that shown in Figure 1. The sum of \$1.00 might not have been much for someone taking home \$50–100 per week, but in Miss Ray’s case it represented 7%

of her money—a fair chunk of change, relatively speaking, of anyone’s income. The reason for this sizeable deduction in this young woman’s pay likely lies in her background, which I have condensed from an obituary following her death in 2012 ([www.holechekfuneralhomes.com/fh/obituaries/obituary/cfm?0\\_id=1569709](http://www.holechekfuneralhomes.com/fh/obituaries/obituary/cfm?0_id=1569709)).

Lois Betty Jean Ray was born on September 6, 1926, to William and Lenora Ray of Lisco, Wisconsin. After her mother died, she was raised by her sister Dortha and Dortha’s husband Harvey Wright of Oshkosh, Wisconsin, along with their own seven children. Betty attended local schools before attending one year of high school in Boulder, Colorado, then returning to Oshkosh where she graduated from Garden County High School. After graduation, she moved to Omaha at around age 16 to attend beauty school. Betty (she apparently went by that name instead of Lois) earned her cosmetologist’s license and maintained it for most of her life.

After the end of World War II, she married Alfred Ronald McConkey on Jul 22 1946, in Chappell, Nebraska (a very small town about 25 miles east of Sidney along present-day I-80). They later lived briefly in Oshkosh before moving to the McConkey farm to raise cattle and crops. She worked for many years at “Mid-Wic.” (possibly the Mid-Wisconsin Bank—the obituary didn’t specify the full name of the company, likely anticipating that locals would know). **Figure 3** is a photo provided in her obituary showing Mrs. McConkey as she would have looked in middle age.

Betty and Ronald retired from farming in 1996 and moved into Oshkosh, where they lived until Ronald’s death. Betty then lived in an assisted living facility and later in a nursing home before dying on Aug 26 2012 at age 85. She left behind a daughter and a son. Preceding her in death were her parents, her husband, and 13 brothers and sisters.

I am assuming that Lois (Betty) must have been the baby of the family, as all her siblings predeceased her. If that be the case, at least some of her brothers would have had to be of military age and serving in the armed forces of the United States during the war—hence the likely (patriotic) reason for the dollar coming out of her pay.

The place where she worked when in Omaha was just off of Douglas Street (US Route 6), a bit south of the heart of the downtown area. There is a strong likelihood that it was a restaurant, as the biography of D. (David) Fay Hosman shows him owning and operating several restaurants in Omaha during WW II ([www.rootsweb.ancestry.com/~nedoubla/htm/douglas8.htm](http://www.rootsweb.ancestry.com/~nedoubla/htm/douglas8.htm)). If Miss Ray was a waitress at one of

1. The Revenue Act of 1944, known as “The Individual Income Tax Bill of 1944,” imposed an income tax on everyone earning over \$1,000 per year. If Miss Ray worked 52 weeks during 1944 at \$19.78/week, she would have been above this threshold at \$1,028.56. (<http://www.taxhistory.com/1944.html>)



these restaurants, it's possible that tips in addition to her wages gave her the capability of spending

a dollar from her regular wages for the War Tax stamps without unduly feeling the burden.

## Auction No. 85 Results and New Auction Procedures

Auction no. 85, with 975 lots, was the largest held by the ARA. There 64 bidders who submitted 1720 bids. The total realization was \$20,158. The percentage of lots sold was 62%, with 67% realizing more than their reserves.

I have managed the auctions for some 20 years starting with no. 46 in 1993. Computer technology has improved since those early pre-Windows days. The software I have been using is a DOS program programmed in Dbase IV. For you non-computer types this means that all the auction data was entered manually without the use of a mouse and today's common "cut and paste" methods. Being retired, and not having as much free time as when I was working, I realized I could no longer continue to conduct the auctions this way.

In September of this year we will introduce a new auction program. This program is being created with ARA Board approval. This investment will allow members to bid on-line interactively. To see what such an auction looks like you may want to visit Eric Jackson's web site at [www.revenuer.com](http://www.revenuer.com). Ours will be similar but customized to our needs. The new system will enable you to see the current starting bid of each lot. This is updated when you enter your bid.

Current ARA members who wish to bid in auctions must register online by entering their last name and their ARA membership number. You will be asked to enter your mailing address and other information. This address must be the one you want to have your lots mailed to. You will need to do this only once unless you wish to change some information. This information does not change your address for *TAR*. All the information will be kept on our secure server. If you do not know your membership number, it can be found on your *TAR* mailing label or you can contact the ARA Secretary.

Those members who do not have access to a computer will not be forgotten. A bid sheet will still be included along with a printed copy of the auction. You can send this by US mail or FAX as before. Regarding the printed copy of the auction listing, this will not be sent with every copy of *TAR*. You must specifically indicate you want to receive this with *TAR*. Contact the ARA Secretary to do this.

The next issue of *TAR* will include more information including revisions to minimum values for lots submitted as well as possible changes in commissions and other fees. Information will also be posted on the web site also, [www.revenuer.org](http://www.revenuer.org).

Martin Richardson, Auction Manager

Lot#	\$	33	20.00	66	14.00	99	26.00	132	10.00	165	28.00	198	20.00	231	100.00	264	U
1	U	34	U	67	U	100	U	133	16.00	166	17.00	199	5.00	232	100.00	265	U
2	150.00	35	14.00	68	U	101	16.00	134	13.00	167	6.00	200	7.00	233	21.00	266	W
3	16.00	36	28.00	69	46.00	102	U	135	U	168	11.00	201	25.00	234	25.00	267	14.00
4	U	37	21.00	70	U	103	40.00	136	32.00	169	40.00	202	35.00	235	16.00	268	U
5	210.00	38	30.00	71	U	104	85.00	137	6.00	170	U	203	30.00	236	65.00	269	10.00
6	6.00	39	26.00	72	U	105	5.00	138	90.00	171	U	204	36.00	237	U	270	U
7	U	40	36.00	73	U	106	14.00	139	U	172	W	205	18.00	238	U	271	U
8	U	41	30.00	74	6.00	107	20.00	140	U	173	25.00	206	50.00	239	40.00	272	32.00
9	8.00	42	5.00	75	20.00	108	15.00	141	100.00	174	20.00	207	11.00	240	U	273	U
10	8.00	43	U	76	U	109	30.00	142	U	175	U	208	12.00	241	50.00	274	18.00
11	5.00	44	575.00	77	U	110	35.00	143	45.00	176	10.00	209	U	242	150.00	275	12.00
12	14.00	45	15.00	78	6.00	111	45.00	144	16.00	177	20.00	210	U	243	16.00	276	50.00
13	12.00	46	U	79	6.00	112	U	145	21.00	178	21.00	211	U	244	28.00	277	32.00
14	21.00	47	6.00	80	3.00	113	U	146	65.00	179	20.00	212	U	245	25.00	278	10.00
15	21.00	48	210.00	81	8.00	114	11.00	147	95.00	180	70.00	213	3.00	246	U	279	16.00
16	16.00	49	U	82	40.00	115	U	148	15.00	181	U	214	7.00	247	U	280	7.00
17	7.00	50	4.00	83	14.00	116	80.00	149	U	182	5.00	215	12.00	248	20.00	281	U
18	14.00	51	U	84	U	117	60.00	150	40.00	183	5.00	216	6.00	249	10.00	282	32.00
19	3.00	52	22.00	85	30.00	118	6.00	151	10.00	184	7.00	217	W	250	30.00	283	U
20	U	53	15.00	86	90.00	119	75.00	152	U	185	6.00	218	U	251	10.00	284	50.00
21	26.00	54	U	87	36.00	120	10.00	153	7.00	186	4.00	219	34.00	252	8.00	285	6.00
22	5.00	55	12.00	88	U	121	U	154	11.00	187	8.00	220	15.00	253	24.00	286	U
23	U	56	25.00	89	3.00	122	10.00	155	10.00	188	U	221	U	254	52.00	287	U
24	U	57	35.00	90	27.00	123	U	156	U	189	4.00	222	U	255	5.00	288	U
25	16.00	58	50.00	91	3.00	124	W	157	6.00	190	5.00	223	6.00	256	U	289	27.00
26	12.00	59	U	92	20.00	125	30.00	158	6.00	191	4.00	224	25.00	257	165.00	290	30.00
27	13.00	60	125.00	93	10.00	126	U	159	62.00	192	U	225	5.00	258	12.00	291	35.00
28	5.00	61	6.00	94	U	127	21.00	160	5.00	193	4.00	226	6.00	259	4.00	292	9.00
29	W	62	135.00	95	60.00	128	10.00	161	U	194	U	227	13.00	260	95.00	293	200.00
30	25.00	63	30.00	96	7.00	129	18.00	162	5.00	195	5.00	228	16.00	261	150.00	294	27.00
31	W	64	12.00	97	U	130	U	163	20.00	196	25.00	229	30.00	262	110.00	295	19.00
32	7.00	65	3.00	98	10.00	131	50.00	164	5.00	197	31.00	230	W	263	80.00	296	20.00

297	75.00	376	30.00	455	8.00	534	27.00	613	15.00	692	32.00	771	U	850	22.00	929	150.00
298	16.00	377	4.00	456	U	535	U	614	50.00	693	4.00	772	5.00	851	7.00	930	15.00
299	32.00	378	U	457	6.00	536	U	615	U	694	5.00	773	20.00	852	8.00	931	U
300	100.00	379	100.00	458	U	537	5.00	616	16.00	695	60.00	774	9.00	853	7.00	932	50.00
301	140.00	380	26.00	459	U	538	27.00	617	10.00	696	20.00	775	U	854	5.00	933	20.00
302	18.00	381	4.00	460	U	539	8.00	618	10.00	697	4.00	776	U	855	13.00	934	10.00
303	11.00	382	U	461	U	540	12.00	619	86.00	698	U	777	20.00	856	U	935	12.00
304	4.00	383	U	462	U	541	19.00	620	5.00	699	15.00	778	12.00	857	U	936	16.00
305	8.00	384	7.00	463	13.00	542	140.00	621	7.00	700	50.00	779	U	858	5.00	937	30.00
306	8.00	385	6.00	464	15.00	543	U	622	19.00	701	19.00	780	U	859	U	938	U
307	80.00	386	50.00	465	5.00	544	5.00	623	10.00	702	10.00	781	U	860	11.00	939	U
308	12.00	387	3.00	466	5.00	545	10.00	624	U	703	145.00	782	U	861	7.00	940	55.00
309	U	388	U	467	U	546	5.00	625	5.00	704	U	783	U	862	6.00	941	10.00
310	200.00	389	U	468	6.00	547	5.00	626	U	705	35.00	784	U	863	11.00	942	25.00
311	20.00	390	145.00	469	45.00	548	U	627	U	706	95.00	785	U	864	19.00	943	45.00
312	16.00	391	50.00	470	U	549	3.00	628	U	707	6.00	786	U	865	34.00	944	U
313	10.00	392	35.00	471	U	550	2.00	629	U	708	6.00	787	16.00	866	5.00	945	U
314	U	393	7.00	472	10.00	551	9.00	630	12.00	709	7.00	788	U	867	40.00	946	U
315	16.00	394	U	473	12.00	552	60.00	631	2.00	710	5.00	789	U	868	36.00	947	20.00
316	9.00	395	U	474	10.00	553	U	632	3.00	711	11.00	790	U	869	16.00	948	U
317	8.00	396	U	475	U	554	40.00	633	U	712	42.00	791	15.00	870	U	949	U
318	W	397	5.00	476	5.00	555	19.00	634	7.00	713	12.00	792	5.00	871	6.00	950	U
319	125.00	398	U	477	4.00	556	U	635	7.00	714	11.00	793	U	872	8.00	951	U
320	17.00	399	U	478	14.00	557	100.00	636	16.00	715	90.00	794	U	873	U	952	55.00
321	3.00	400	4.00	479	2.00	558	90.00	637	8.00	716	10.00	795	U	874	22.00	953	20.00
322	6.00	401	U	480	90.00	559	U	638	53.00	717	30.00	796	U	875	21.00	954	4.00
323	100.00	402	42.00	481	200.00	560	22.00	639	5.00	718	U	797	U	876	12.00	955	6.00
324	11.00	403	28.00	482	10.00	561	8.00	640	3.00	719	195.00	798	U	877	U	956	11.00
325	7.00	404	11.00	483	U	562	4.00	641	U	720	240.00	799	U	878	U	957	10.00
326	8.00	405	U	484	14.00	563	15.00	642	5.00	721	26.00	800	U	879	U	958	16.00
327	7.00	406	21.00	485	45.00	564	U	643	7.00	722	20.00	801	U	880	U	959	20.00
328	60.00	407	U	486	24.00	565	150.00	644	6.00	723	16.00	802	U	881	10.00	960	8.00
329	10.00	408	U	487	U	566	8.00	645	90.00	724	U	803	U	882	U	961	12.00
330	U	409	U	488	34.00	567	100.00	646	75.00	725	12.00	804	25.00	883	5.00	962	26.00
331	19.00	410	U	489	27.00	568	U	647	90.00	726	35.00	805	U	884	5.00	963	8.00
332	15.00	411	10.00	490	50.00	569	150.00	648	90.00	727	U	806	U	885	5.00	964	18.00
333	12.00	412	6.00	491	U	570	50.00	649	W	728	30.00	807	U	886	5.00	965	26.00
334	2.00	413	12.00	492	25.00	571	U	650	U	729	U	808	U	887	11.00	966	U
335	10.00	414	165.00	493	15.00	572	3.00	651	U	730	U	809	U	888	15.00	967	2.00
336	20.00	415	U	494	U	573	U	652	U	731	U	810	U	889	6.00	968	6.00
337	3.00	416	12.00	495	10.00	574	8.00	653	U	732	U	811	12.00	890	8.00	969	U
338	U	417	12.00	496	20.00	575	8.00	654	U	733	U	812	12.00	891	6.00	970	5.00
339	W	418	U	497	20.00	576	26.00	655	U	734	U	813	U	892	5.00	971	3.00
340	19.00	419	20.00	498	U	577	90.00	656	U	735	W	814	16.00	893	4.00	972	U
341	7.00	420	7.00	499	U	578	75.00	657	50.00	736	13.00	815	12.00	894	U	973	70.00
342	14.00	421	U	500	40.00	579	60.00	658	5.00	737	12.00	816	12.00	895	10.00	974	80.00
343	15.00	422	9.00	501	U	580	52.00	659	11.00	738	17.00	817	12.00	896	7.00	975	U
344	35.00	423	18.00	502	U	581	40.00	660	U	739	16.00	818	20.00	897	15.00		
345	U	424	16.00	503	U	582	70.00	661	7.00	740	22.00	819	6.00	898	15.00		
346	5.00	425	30.00	504	11.00	583	U	662	8.00	741	64.00	820	5.00	899	15.00		
347	U	426	140.00	505	80.00	584	6.00	663	U	742	9.00	821	125.00	900	10.00		
348	20.00	427	5.00	506	20.00	585	6.00	664	21.00	743	18.00	822	U	901	15.00		
349	30.00	428	U	507	6.00	586	10.00	665	25.00	744	65.00	823	U	902	10.00		
350	25.00	429	U	508	6.00	587	7.00	666	U	745	34.00	824	7.00	903	U		
351	3.00	430	6.00	509	26.00	588	10.00	667	9.00	746	U	825	U	904	U		
352	10.00	431	8.00	510	U	589	4.00	668	21.00	747	4.00	826	7.00	905	8.00		
353	U	432	7.00	511	U	590	35.00	669	8.00	748	4.00	827	3.00	906	U		
354	5.00	433	10.00	512	U	591	20.00	670	9.00	749	16.00	828	6.00	907	U		
355	1.00	434	5.00	513	5.00	592	10.00	671	10.00	750	13.00	829	5.00	908	8.00		
356	7.00	435	19.00	514	30.00	593	3.00	672	20.00	751	38.00	830	U	909	8.00		
357	5.00	436	9.00	515	24.00	594	30.00	673	75.00	752	27.00	831	U	910	8.00		
358	2.00	437	6.00	516	U	595	16.00	674	190.00	753	54.00	832	5.00	911	5.00		
359	53.00	438	5.00	517	U	596	20.00	675	52.00	754	58.00	833	4.00	912	2.00		
360	22.00	439	2.00	518	12.00	597	30.00	676	W	755	U	834	4.00	913	6.00		
361	7.00	440	10.00	519	14.00	598	27.00	677	28.00	756	W	835	U	914	U		
362	15.00	441	2.00	520	5.00	599	U	678	12.00	757	U	836	U	915	55.00		
363	U	442	U	521	8.00	600	U	679	36.00	758	5.00	837	U	916	20.00		
364	450.00	443	4.00	522	8.00	601	9.00	680	U	759	7.00	838	U	917	20.00		
365	98.00	444	10.00	523	12.00	602	U	681	150.00	760	45.00	839	5.00	918	20.00		
366	U	445	6.00	524	45.00	603	U	682	110.00	761	U	840	5.00	919	U		
367	U	446	U	525	35.00	604	8.00	683	65.00	762	9.00	841	U	920	40.00		
368	15.00	447	U	526	30.00	605	16.00	684	10.00	763	U	842	U	921	40.00		
369	10.00	448	30.00	527	8.00	606	8.00	685	U	764	5.00	843	U	922	U		
370	150.00	449	U	528	39.00	607	U	686	U	765	U	844	U	923	12.00		
371	32.00	450	U	529	9.00	608	U	687	U	766	7.00	845	10.00	924	10.00		
372	30.00	451	U	530	10.00	609	40.00	688	U	767	7.00	846	7.00	925	10.00		
373	5.00	452	5.00	531	65.00	610	17.00	689	8.00	768	10.00	847	U	926	15.00		
374	24.00	453	10.00	532	19.00	611	U	690	800.00	769	U	848	5.00	927	10.00		
375	11.00	454	5.00	533	U	612	U	691	36.00	770	U	849	8.00	928	U		



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# The American Revenue Association

## President's Letter

April at ARIPEX was a good experience for us revenueurs. We had a good dinner together with the Philatelic Rangers, the ARA meetings were well attended, and we did well with our exhibits. So far as the exhibits went, particular congratulations are due to our Vice President, Hermann Ivester, for winning the ARA Best One Frame and the Show Best One Frame with *The Saint Louis Provisionals, 1898*, his first time as an exhibitor. Veteran exhibitor Frank Sente, a member of our Board, was awarded the ARA Grand and the Show Reserve Grand with his *Spanish American War Fiscal History: The US Documentary Taxes 1898-1902*.

Our ARA Board meeting went well, though it stretched out to encompass most of the open meeting as well. A note here: all of our Board meetings are open unless we are going to discuss staff or other things of the sort where wide dissemination of the discussion would be counterproductive. They will generally be held an hour before the open meeting, so if you are a member, and curious, feel free to attend. Anyone, member or not, is welcome at the open meeting.

This is not a detailed report, but here are some of the highlights. First, our preliminary financial report shows that we slightly more than broke even in 2012. Before we break out the champagne, however, we only paid for two issues of TAR during the year, so we should have shown a loss in the range of \$10,000–\$14,000. We are playing catch-up this year, so we should lose around twice that amount. We will probably hold the page count down a bit to keep this nearer the lower figure than the higher.

Another expense that will come due concerns ARA exhibit medals. For all practical purposes we are out of them. We are exploring various options for having more made, with two goals. One is to keep them looking good enough to make us proud to win them, and the other is to hold down

the cost. One option is to only award medals at the show where the ARA meets, and to give a revenue book at shows where we grant a “Best Revenue” award. We only grant that now if a show has at least three revenue exhibits, as who finds it meaningful if there is only one or two revenue exhibits in the show? Another option is not to have any of the medals silver or gold plated. I am one of those who believes that the original bronze is more attractive than the plated ones, and doubling the cost to add a gold plate that can hardly be seen seems to be a waste of resources. We will be reordering soon, so any timely comments would be welcome.

We are also going to spend a relatively modest amount to have a new auction system built for us. The old one utilizes an architecture that is quaint, unless you are the one who has to work with it, when some other, unprintable, adjectives might be more appropriate. I doubt if Windows 8 would even handle it, and we don't want to find out. It is being built now, and with any luck will be in time for the next auction.

We are also discussing a short-term loan to the State Revenue Society to fund their massive new catalog. We feel this is a very low risk enterprise, and it fulfills one of our most important reasons to exist: to preserve and disseminate knowledge about revenue stamps. If you collect state revenues you will certainly want this catalog, and you will be helping the ARA when you buy your copy.

A final topic was increasing membership. I'll have more to say about this in subsequent issues, but now that we have TAR back on track, we can offer enough to prospective members to try to get them to join. Also, if you know of anyone who dropped out recently, why not see if you can get them to rejoin, at least to see if they aren't missing something after all!

## Secretary's Report

### Applications for Membership

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.

**Harness, Rex 7129.** PO Box 125, Leiters Ford, IN 46945

**Gesser, Frederick E. 7130.**

**MacDonald, Stewart 7131.** 919 North Avenue, Springfield, PA 19064

**Sabel, Mark W. 7132.**

**Ellis, Frank G. 7133.**

**Workman, William G., Jr. 7134.** 107 Horseshoe Lane, Horsham, PA 19044

**Boatwright, Louis P. 7135.** 131 Beck-Taylor Place, Lexington, SC 29073

### Unable to Forward

2824 John S Whitmore

### Resigned

5646 Wallace A Craig

5728 David De Roo

5691 Richard Duda

3403 Bruce H Mosher

5772 Vincent D Schoen

4726 John Semeniuk

Previous total 711

New members 1

Reinstatements 2

Unable to forward 3

Current total 711

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Santa Monica,  
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plus address,  
must be about  
revenues or  
cinderellas.  
First come, first  
served, space  
available.

**Wanted: Hong Kong** Airport Passenger Service or Departure Tax slips. Send scans or descriptions with asking price or my offer to gpagota@aol.com. GT Olson, 6650 Lake Run Drive, Flowery Branch, GA 30542. \*2035\*

**Wanted: Playing Card** stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. \*2036\*

**Beer stamp album** for sale: 125 pages, unpunched, on bright white 67 lb card stock with image of first stamp in most series. Modeled after Priester. \$90.00 plus \$4.00 postage and insurance, prepaid, to: David Sohn, 1125 Lake Cook Rd, Northbrook, IL 60062. (941) 966-6505 or (847) 564-0692 or email <davidsohn32@comcast.net>. \*2037\*

**1890s Revenue Stamp book: Stamp Hunting** by Lewis Robie, salesman for J. Elwood Lee (RS290-294), relates tales of looking for revenue stamps in drugstores. All new, illustrated; commentary by Richard Riley; trade paperback binding, 104 pages—\$12.50. From Eric Jackson, Richard Friedberg or Ken Trettin. \*2039\*

**The American Revenuer** back issues inventory clearance. There are more boxes than I can handle. Available full year sets only, 75¢ per issue plus shipping, order by mail or email, send no money you will be billed. It may take a while as there are hundreds of boxes to go through. Kenneth Trettin, PO Box 56, Rockford, IA 50468-0056 or <revenuer@omnitelcom.com>. \*2040\*

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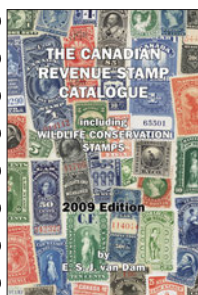


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