State Revenue Society
Catalog Standards

Changes from Rev. #1 => #2 2/09

- o Removed distinction between Standards for "Updates" and "2nd Edition" throughout.
- o Made minor changes to Catalog Review Committee process, for clarity.
- o Added general listing criteria, i.e., what's in what's out, phantom listings.
- o Added definition and Standard for Specimens.
- o Simplified Color Standard; removed standard color names tables, color tutorial information.
- o Added material to the Illustration Standard; made .tif the standard file format.
- o Consolidated Addendum material at back of document.
- o Provided slightly wider left margin for hole-punching; numbered pages.

Changes from Rev. #2 => #2.1 3/09

- o Exclusion of stamps issued to be placed on automobile license plates.
- o Miscellaneous edits and corrections.

Changes from Rev #2.1 => #2.2 5/09

- o Updated SRS Standard Prefixes

Changes in Rev 2.3 6/11

- o Added clarity to Catalog Editor, and related responsibilities
- o Added Terminology Addendum
- o Miscellaneous corrections, clarifications, and housekeeping based on experience and decisions made
- o Prefix Addendum deleted since it is already a separate published document

Changes in Rev 2.4 5/12

- Tweaks to "Specimen", "Remainder", and "Unfinished", and "value"

Changes in Rev 2.5 10/13

Addendum for prefixes used in The State Revenue Catalog (2013)

State Revenue Society

Catalog Standards

Contents

State Revenue Society
Catalog Standards

Intent

The purpose of this document is to articulate Standards for listing stamps in *The SRS State Revenue Stamps Catalog*. Adherence to these Standards is also recommended for other specialized State revenue catalogs, as well as for communications among collectors.

Those involved should strive to follow these Standards. On the other hand, the Standards do not pretend to cover all issues, for all cases. The intent is that there should be good reasons for deviating from them.

The Catalog Review Committee was formed in part to aid in dealing with new issues, and differences of opinion, by making consensus and data-based decisions. Good judgment will always play an essential role in implementing, and supplementing written Standards.

Responsibilities

SRS Board: Insures that this Standard is up t o date, periodically reviewed, properly communicated, and can be clearly applied.

Catalog Review Committee: Insures thorough review of proposed Catalog revisions.

Catalog Editor: The Catalog Editor has sole discretion regarding catalog content, organization of listings and overall presentation, including application of the intent of the Catalog Standards. The Editor's goal will be to develop a catalog that is both correct, and user-friendly. Recognizing that there are alternative ways to present the same information, the Editor should make decisions based on data and documented references, and use reasoned and principled good judgment. The intent is that the Editor will treat controversy by listening to all points of view, and then decide without being required to call for core Catalog Review Committee votes on every issue. The Editor serves at the pleasure of the Board. Issues involving gross miss-application of the Standards, negative appeal of the Catalog to its target market, or that reflect poorly on the SRS or the hobby, may be brought to the attention of the Board for consideration.

The Catalog Editor is responsible to have catalog content ready for meeting planned publication dates.

Publication Committee: The Publications Committee is responsible for--

1. finding and recommending a catalog publisher;

2. analyzing and recommending publication media to be used, including binding methods;
3. developing and presenting a publication contract to the Board;
4. recommending pricing and profit plan, and distribution methods;
5. soliciting advertising and recommending approval to be inclusion in the catalog;
6. marketing the catalog;
7. designing and recommending approval of a catalog cover.

Catalog Editor, State Catalog Coordinators, and individual collectors: Insure that these Standards are applied to the SRS Catalog. T his includes insuring adequate communications with sources of new information, and working continuously toward improved accuracy in all catalogs on State revenue stamps.

Scope

The Standards covers issues such as:

- What items are to be listed in *The SRS State Revenue Stamps Catalog*?

- How is *The SRS State Revenue Stamps Catalog* updated?

- What is included in a Catalog listing; how should a listing look?

- How do we measure and report perforation gauge?

- How do we name stamp color?

State Revenue Society
Catalog Standards

Catalog Review Committee

PURPOSE:

- o Provide thorough review of proposed revisions to *The SRS State Revenue Stamps Catalog* before committing to publication
- o Insure that issues resolved with data, and clear communication
- o Recommend priorities for future Catalog revisions

MEMBERS:

- ✓ SRS OFFICERS: President, Vice President, Secretary, Treasurer, Immediate Past President
- ✓ GOVERNORS (3)
- ✓ EDITOR, SRS CATALOG: Dave Wrisley
- ✓ CORE MEMBERS AT LARGE: Michael Florer, Ed Kettenbrink, Ronald Lesher, Mack Matesen, Kenneth Pruess, William Smiley
- ✓ Adjunct members approved by the Chairman
- ✓ CHAIRMAN: Catalog Editor

INPUTS:

- Proposed catalog revisions

OUTPUTS:

- Consolidated review of proposed SRS Catalog revisions including listings and values
- Approval of SRS Catalog revisions for publication
- Recommendations to SRS Board regarding unresolved issues
- Recommendations to SRS Board on priorities for future Catalog revisions

PROCESS:

- ➤ The Chairman insures that up to date Catalog Standards exist, that issues involving Standards and updates are resolved, and that individual Standards are followed unless there are sufficiently persuasive reasons for doing otherwise.

- ➤ The Chairman insures that an up to date, approved SRS Catalog update priority list exists.

- ➤ The Catalog Editor works according to an approved priority list to generate draft SRS Catalog revisions, and provides the Committee with schedules for their delivery, as well as proposed publication dates.

- ➤ The Chairman insures that the right people are involved in reviews, that there is a Lead Reviewer assigned, that schedules are properly communicated, and that

commitments are met. Normally, the State Catalog Coordinator will be the Lead Reviewer.

➢ Those receiving draft material then forecast dates for completion of their review (or indicate "no input"), and send this information to the Committee Chairman. The Chairman consolidates schedule information, and sends to Committee members, others designated for possible input, and to the Catalog Editor. If there is no Lead Reviewer, the Catalog Editor will develop a draft for review by the Committee, and send to the Committee with a target date for completion of the initial review.

➢ Committee members review the proposed Catalog revisions using SRS Catalog Standards, and upon completion, send a copy to the others involved in the particular subject/State Review, copying the Chairman.

➢ All review comments should be legible, marked up Catalog pages, or a list of clear word processed notes/comments/suggestions. In the interests of time and simplicity, intermediate comments amongst reviewers can be verbal, as long as recorded by one reviewer.

➢ The Lead Reviewer (or Catalog Editor) then heads the activity to generate a consolidated set of additions, corrections, or modifications to the originally proposed revision, and forwards to the Chairman when complete, making the Chairman aware of any remaining issues requiring resolution.

➢ Ideally, the consolidated review should be a complete, word-processed text listing, plus a separate set of illustrations.

➢ The Chairman keeps a record of any issues needing resolution, insures that issues are communicated, and resolved before consolidated review input is forwarded by the Chairman for implementation.

➢ The Catalog Editor uses consolidated Committee input to generate publication-ready Catalog pages, and sends it to the Committee, and to those that provided input on the draft, for final review and approval. As necessary, the Editor will send sections for subsequent reviews that will insure proper incorporation of initial review comment, and cover additional issues such as (re-)organization of categories, and catalog values.

➢ The final version of the revision will then be published on the SRS website, and circulated to members, inviting input.

➢ Upon approval of a publication-ready final update, the President informs the entire SRS Board of the approval to go to publication, and insures that funding is approved prior to publication commitment.

➢ The catalog revision is now ready for production and distribution under the direction of the Publications Committee.

State Revenue Society
Catalog Standards

Listing Criteria

Defining which items to list in *The SRS State Revenue Stamps Catalog* is necessary in addition to prescribing how to list them. Generally speaking, the following categories should be listed, or excluded (see the listing Addendum for notes and rationale).

<u>Included</u>

- State Government issued or authorized stamps, meters, and tags:

    o indicating that a tax has been paid, a fee has been collected, or a service provided, or

    o that make reference to tax exempt status, or that serve to safeguard the collection of state taxes and fees.

- Any category historically listed as a state revenue should be continued in the absence of strong reasons to do otherwise. Such reasons may include new information, explicit statements in these Standards, or case by case decisions that the Editor may make. For example, the classic status of San Francisco poll tax receipts, and at least some Marketing Agreement/Prorationing stamps should be enough reason to continue to list these items without further justification.

<u>Excluded</u>

- Weights and measures issues

- Hunt, fish and game items

- Government issued tax receipts, licenses, permits, and certificates that do not resemble a stamp, meter, or a tag

- Stamps that were issued by trade or grower associations (unless they have led to state issues, or are generally collected as state revenues.

- Stamps issued by any political subdivision of a state (municipalities, counties, taxing authorities, etc.)

- Stamps issued to be placed on automobile license plates

- Other categories or items that the Editor may decide to exclude.

Specimens, Proofs and Essays

Specimens, Proofs and Essays are to be listed in a manner the Editor deems most appropriate, using appropriate suffix. Specimens, Proofs and Essays are defined in the Terminology Addendum.

The Editor and Lead Reviewer shall decide, on a case by case basis, whether to list an item as a Specimen, and what notes, if any are to be provided for clarity.

Phantom listings

In order to create a complete and accurate Catalog it is critical to prevent and eliminate phantom listings. Phantom listings are those that probably never existed, or are un-intended duplicates. They are usually the result of bad scholarship and poor listing practices such as unchallenged hearsay, unwarranted assumptions, and poorly documented "facts". They can also begin with inaccurate listing of stamps that do exist. Phantom listings can become a significant problem, because they tend to accumulate. Once established, a phantom listing is very difficult to remove, i.e., we have to "prove the negative".

Prevention can only be effective with adequate gate-keeping, and listing practices. State Catalog Coordinators and Lead Reviewers are the most important line of defense when evaluating new finds for possible inclusion in the Catalog. Following the Listing Standards herein will help protect against potential new phantoms.

Stamps that have not been seen and can't be documented by any of the current catalog contributors should be considered for de-listing. A stamp should be considered a phantom if:

- o no collectors confirm that they have it

- o no collectors confirm that they have actually seen it

- o no credible, direct evidence exists in State Law or correspondence from relevant State agencies, in scholarly professional journals, or in auction house listings

The Editor will highlight candidates for de-listing during the review process. Lacking evidence, the Editor may subsequently de-list previously highlighted items. The Editor may decide to reserve, but not assign, catalog numbers if there is a reasonable suspicion these stamps might exist or might have been lost to philately over the years.

Valid Listings

Once an item is to be listed, the following sections provide Standards for how to list it.

Recognizing that there may be ambiguities, uncertainty, and alternatives, it is the Editor's responsibility to decide how best to organize and present catalog material. The Editor should strive to be technically correct, while at the same time providing a user-friendly catalog. The Editor may employ a variety of tools to do this such as re-organizing listing categories, providing explanatory Notes, or the like. The Editor should consider historical precedent, without being constrained totally by it, as well as expert opinion and new information.

Item	Standards
LISTING CONTENT	- Listing content should be as accurate, and complete as possible. Current and proposed listings should be proofed, by at least two people, for typographical, layout, and content errors. - Category listings, e.g., Fertilizer, should contain dates of enabling legislation, and repeal, if appropriate, and a few lines of explanatory information about the category, if available. (See Dates Standard, and listing example in the Addendum) - Issue/Series listings, e.g., "1964", should contain the following information (see listing example): - Year of issue, or first use. Follow Dates Standard. - Type of stamp, if not paper, e.g., decal, heat transfer decal, die cut self adhesive. "Paper" need not be stated, except within categories where paper stamps are the exception. - Description of distinguishing visual characteristics of stamp design. Normally this would be 1-3 lines of text, but can be minimal if a representative stamp is illustrated in sufficient detail. Signatures of State Officials, if present, should be noted exactly as they appear on the stamp. - Dimensions using the Stamp Dimensions Standard. - Separation gauge -- perforated, rouletted, or imperforate according to the Separation Standard. - Individual item listings (see listing example Addendum): - Catalog number using the Numbering Standard - Denomination: monetary, or volume/quantity units <u>as</u>

	<u>printed on the stamp</u>. Non-ambiguous, standard unit abbreviations should be used. Examples: 4 ½ ct, $10, ½ pt, 1 doz, 375ml, 1/5 gal, 1case, ½ bbl, 20cig, 1 lb. If a monetary denomination is spelled out, it may be abbreviated with Arabic number and unit. If both monetary and volume denominations appear, list the monetary in denomination column. Where desirable or necessary, volume denomination may also be listed along with color in item description.
	  o Color: use the Color Standard, and Color Naming Methodology in the Addenda.
	  o Other major distinguishing aspect, e.g., perforation difference from rest of issue/series, special distinguishing markings, series number, or special date, etc. Normally include a few words in the individual item description, or in a nearby Note. See listing example.
	  o Value unused, using the Values Standard.
	  o Value used, using the Values Standard.
	  • Specimens, Proofs and Essays are listed separate from but immediately following the main listings with "S", "P", and "E" suffixes.
	  • Listing format: See the listing example Addendum.

LISTING ORDER	• Listing Categories in alphabetical order, by major category, then by sub-category, if any. • Issues/Series, e.g., "1964.", in chronological order. A new stamp design should start a new issue/series. • Individual listings in ascending order, by monetary or volume denomination.
LISTING CATEGORIES	• Generally, listed items should be listed under Categories consistent with their enabling legislation, or based on their actual use. The name of this Category may be different than what is literally printed on the item. If there is no contradiction or inconsistency between the title printed on the items and the enabling legislation the title printed on the items should be used. For example, Arkansas real property transfer tax stamps are titled Documentary and are properly listed under the category Documentary despite the definition of the tax in the statute. Organizing Categories and sub-Categories may require judgments on a case by case basis. Clarity may

	dictate the use of short explanatory notes, or the Yellow Pages type approach of providing pointers such as "Malt Beverage – see Beer", "Liquor" – see Alcoholic Beverages". See also the note under AZ Luxury Tax in the catalog. • Adding, re-arranging, reorganizing, or entirely removing Listing Categories from *The SRS State Revenue Stamps Catalog* is within the scope of current review activities.
NUMBERING	• Different designs (including separation differences), different denominations of the same design, and major color differences (see Color Standard) all deserve a different (Major) listing, i.e., new Arabic number. • Minor color difference may be listed with "shades" or with lower case suffix (see Color Standard) • Use SRS standard prefixes (published separately), unless there is a strong reason for doing otherwise. • Use standard suffixes, if necessary. • Upper-case suffixes, e.g., A, B…, can be used to temporarily insert new varieties prior to a re-numbering. • Lower-case suffixes, e.g., a, b,…, are generally used to denote minor differences within an issue/series. Care should be taken to not over-use minor distinctions, versus major. F or example, a minor design difference occurring in all denominations of an issue/series might best be split out as a separate series. T his might occur in liquor, or tobacco/cigarette categories in which design differences were frequently used for security, or to facilitate audits. Avoid using suffix letters that can be confused with Arabic numerals. • The Editor and Lead Reviewer have the discretion on re-numbering, and where to leave numbering "spaces" for potential future finds.

DATES	• Dates authorized and last used, where known, should appear at the head of each Listing Category (See also Terminology Addendum
	
	• The issue date should be shown for each issue/series. Proxies for the official issue date might be:
	
	   o Date of first known use as determined by a cancellation
	
	   o The initial year of office of a signing official

	o Effective date of authorizing legislation
	o an inscribed date
	o If dates are highly uncertain, they may be listed, in increasing order of uncertainty, as: 1985?, ca1985., 1981-85., 198?, 19??, ????.
	o Avoid using date first reported, or so note.
VALUES	• Unused and Used values should be listed, in dollars and cents, based on sound stamps with Fine centering, in condition typical for their use. • Value should be based on supply and demand for buyers and collectors very interested in a consummating a deal. • Reviewing values should be a part of all Catalog revisions. • Improving consistency of values amongst States is a continuous process. • When a stamp is known to exist, but a value is practically impossible to estimate, a hyphen may be used. • See also Terminology Addendum
COLOR	• Use the Color Naming Methodology (see Addendum). • Consistently give the same color the same name. • Use intuitive, simplest, single-word, color "hue" names whenever there is no finer distinction to be made, i.e., avoid "carmine-lake", "carmine", "pigeon blood", or "vermillion" when "red" will do. A generally accepted set of color names is: red, pink, orange, brown, yellow, green, olive, purple, violet, blue, black, gray, and white. • Use two-word color names for finer distinctions if necessary, and then correctly, i.e., the first word modifies the second -- orange red, means the color looks primarily red, but it has a distinct orange character. Other examples would be "reddish brown" or "red brown". • Modify the predominant color(s) with "light", "dark", bright", e.g., "light brown", or "light red brown", if necessary. • Use colloquial names for colors only when they are

unambiguous to most people. See color Addendum for examples.

- A major color difference in the same stamp design should be given a new Arabic number or a capital suffix, as appropriate. A "major" color difference is a different predominant hue, e.g., red and green, or green and blue.

- Judgment is required in assigning new listings to minor differences in color for the same design and denomination stamp in the same issue/series. Generally, use the following:

  o Use "shades" in series/issue description, or in individual listing description in preference to a separate listing for minor differences. Range of color difference may be noted instead, e.g., "green to yellow-green".
  o Ideally, assign (or report) a new listing for a minor color difference based only on personal observation of multiple copies, side by side, e.g., multiple copies would clearly sort into two distinct color piles.
  o

- If minor color distinctions are warranted, assign a lower-case suffix. Avoid assigning more than two.

- Consider aging and condition of a stamp when deciding about adding new listing varieties based on color difference. In other words, don't assign a new color variety of yellowish brown if the originally brown stamp has just yellowed with age. Again, judgment is required.

- Before a new color variety is added to the Catalog, known copies of the listed stamp should be compared to the proposed new stamp variety, either in person (or by mail), or at least against a common communications reference such as the Stanley Gibbons Colour Key.

ILLUSTRATIONS	- Insuring adequate numbers and quality of illustrations is a part of the review process for Catalog revisions.
	- When providing new or upgraded images, scan the original using the following resolution guidelines:
	o items of life size width or height <= 1inch (25mm), or

	any item requiring illustration of details: 600dpi
	o items of life size width or height > 1 inch: 300dpi
	o submit in .tif format (preferred), or .jpg
	• Each listing with a new stamp design should be illustrated with an image captioned with the listing number (see listing example Addendum). Illustrations should be sized to show relevant design details. If necessary for proper stamp identification, separate illustrations of enlarged portions of the stamp design should be provided, with caption.
	• The Lead Reviewer shall provide a complete set of illustrations electronically, or on DVD/CD-ROM.
	• Images for use as illustrations should not be submitted to the Editor embedded in documents.
STAMP DIMENSIONS	• Generally, dimensions are the size of a stamp's design.
	• Use the maximum, unambiguous dimensions, to the nearest ½ millimeter. State dimensions as width x height in millimeters, e.g., "22 ½ x 35mm". If shape is irregular, or uncertain, use "about", or "abt". The dimensions normally do not include printer's imprints outside a frame.
	• The size of a perforated, rouletted or imperforate paper stamp is the size of the colored design.
	• The size of a decal is the maximum dimension of the colored design area, not including any white or transparent border. If dimensions are potentially ambiguous, the overall dimension, including border may also be included for clarity.
	• The size of a tag is the full dimension of the tag.
	• The size of a self-adhesive is that of the colored design. The overall dimension may be included for clarity.
	• Proposed new listings based on size alone should be confirmed against a copy of the currently listed variety, especially if a dimension is less than two millimeters different than the current listing.
SEPARATION – PERFORATION & ROULETTING	• Use the Separations Methods Addenda.
	• Report separation gauge to the nearest ¼ gauge.
	• Kiusalas perforation notation may be added following the metric-based notation if desirable for clarity. (See Addenda)
TERMINOLOGY	• Use definitions in the Terminology Addendum
	• If necessary, standard terminology and abbreviations, such as in *Fundamentals of Philately* (Williams)

State Revenue Society
Catalog Standards
Terminology Addendum

Bogus- not genuine. In philately, an inexact term, usually referring to items intended to resemble real stamps. See also ***counterfeit***, ***fake***, ***forgery.***

Border- see ***frame***.

Cancellation- an official mark showing that a stamp has been used, and is no longer valid for its original purpose. See also ***de-monetized***.

Collector issues- stamps issued exclusively for sale to collectors. See also ***remainder***, ***specimen***.

Control number- a number equivalent to a lot number, overprinted for auditing purposes. See also ***serial number, sheet/pane number***.

    Cigarette decals often have a co ntrol number to identify a p articular distributor's purchase. In many most recent cigarette decals (after approx 2009) a two-line number of 5 digits each are reported to represent roll number (of 30,000), and decal number within roll, top and bottom row respectively.

Counterfeit- a fraudulent imitation made to evade payment of taxes or to deceive the taxing authority. In philately, roughly synonymous with ***forgery***; however *forgery* usually refers to an imitation created in order to deceive collectors. *See also **bogus**, **fake**, **forgery.***

Cut-down- a type of **fake** in which ***separations*** have been removed to imitate an imperforate variety.

Decal- short for ***decalcomania***. A picture, design, or label made to be transferred from specially prepared paper. A single or multi-layer design printed on one material, usually paper, that is to be subsequently and permanently applied to another surface, usually by means of water or heat activation of an adhesive. See also ***heat transfer decal***, ***self-adhesive***.

    Derived from the French word *décalquer* (to transfer). The "*mania*" was added during the decal craze of the late 1800s. Ordinary perforated stamps are distinct from decals because they are not produced on a carrier paper, meant to be transferred. To distinguish the two major types of decals, the term "decal", and "heat transfer decal" are be used to refer to water, and heat-activated transfer, respectively. A decal is also called a "transfer", especially internationally.

Decalcomania- see ***decal***.

Denomination- the numeral or literal inscribed value of a stamp that indicates the amount of tax paid, or the quantity of goods upon which tax has been paid. *See also **value**, and **taxpaid**.*

The denomination may have monetary, weight, volumetric (container size), or numeric units. It is not uncommon to have no denomination inscription, or to have more than one representation of the denomination inscribed.

For Catalog listing purposes, if more than one denomination is inscribed, the monetary denomination is the primary listed denomination. Lacking a monetary inscription, the most prominent, or most specific and least ambiguous, non-monetary inscription is listed first, i.e., 24-12 oz vs. 1 case. A second representation of the denomination inscribed on the stamp will normally be shown, especially when it promotes clarity, e.g., between 12-24 oz, and 24-12 oz. If noted for information or clarity, denominations not actually inscribed are contained within parentheses.

De-monetized- having been deprived of value for official payment. A revenue stamp that has been demonetized is no longer valid for use in showing payment of tax.

Demonetization is most commonly accomplished by defacing in a variety of ways. The purpose of demonetization may either be to cancel, or to prevent a stamp from being used. Examples of the former are listed as "used". Examples of the latter are specimens, samples, and remainders. Unmarked remainders are merely mint stamps.

Die proof- an impression taken directly from a completed die. See also *proof, trial color proof, essay*.

The purpose of making a die proof is to inspect, or to submit for approval. Impressions are made on paper or card, often substantially larger than the die itself, and often result in a sunken area around the impressed design itself. Impression colors are usually black, or close to that of the intended issue.

When an identical design is to be issued in a variety of denominations, a die proof may also exist without the denomination plug(s) in place. The denomination plugs themselves are often seen impressed along with the primary design on one or more of the die proofs for a particular design.

Double impression- a duplication of all or part of a stamp's design caused by variation in the printing process.

a double impression is a freak that may be listed.

Double transfer- a duplication of all or part of a stamp's design caused by a variation in the production of the printing plate.

~~A more narrow use would require detailed knowledge regarding cause usually involving the history of the printing plate or lithographic transfer, and the printing processes used.~~

Double transfers are by their nature plate varieties. Major examples may be listed.

Error- an accidental and <u>marked</u> deviation from the intended norm. See also *fly-speck*, *oddities* and *variety*.

Examples in printing or production: totally missing colors in an otherwise finished stamp, or partially missing separation, e.g., imperforate between; inverted inscriptions or other design aspects.

Examples in design: misspellings, or factual errors; incorrect, or missing denomination.

Generally speaking, errors are listed, in addition to the normal, intended, or corrected variety, as applicable.

Small variations due to the stamp manufacturing processes themselves are not normally major and consistent enough to be considered errors. Examples of these variations would be "printing quality", or heavy or non-uniform inking.

Essay- an item differing in design in any particular from the actual issued stamp.

Once *issued*, even if never sold or used, a stamp ceases to be an Essay.

Essays include the following:

printed designs proposed but not adopted as proposed. There are die essays, plate essays, and forms of experimental essays, as well as unfinished or incomplete designs that may form part of a finally approved design.

designs that, after modification, result in stamps in the modified design; designs that are rejected and do not result in stamps.

items in the form of stamps, submitted so that the issuing authority may judge of the type or standard of work.

Essays are listed using "E" listing suffix. Unissued stamps differing only in color from issued stamps are listed as trial color proofs with listing suffix "TC".

Fake- an imitation passed off as genuine. In philately, an inexact term, usually referring to genuine stamps, or aspects of them, that have been tampered with in order to deceive. Roughly synonymous with *bogus*. See also *bogus*, *counterfeit*, *forgery*.

Example: a p erforated stamp, cut down to resemble an imperforate variety. Fake perforations.

Flaw- a blemish. A variation in the intended outcome caused by any design or manufacturing process. See also *fly-speck, variety.*

Flaws may be major or minor. "Plate flaws" showing up at certain positions on each sheet, possibly caused by damage or improper plate assembly and the like, are nearly synonymous with "plate varieties". Printing flaws could be caused by dirt, irregularities in applying ink and pressure.

Major flaws may be listed; minor ones are not.

Floor tax- an inventory tax paid by a distributor on the difference in taxes due between old and new tax rates when revenue tax rates change.

Payment of a floor tax can be evidenced by new, "additional tax" stamps added to the taxable product package, official markings on previously used stamps, or by reporting system based on a physical inventory.

Fly-speck- a minor variation in the details of otherwise identical stamps that, though collectible, have little philatelic significance. See also ***error, flaw, plate variety, variety***.

Fly-specks are beyond the scope of the SRS Catalog listings, though they may be noted. Examples of flyspecks include:

- minor position variation, or orientation of an overprint or hand stamp such as signature, serial number , denomination, or surcharge
- small variations in the dimensions of design features due to variable inking
- missing, partially missing, or smudged letters, or punctuation, slightly incomplete frame lines.
- various positions of legitimate "security dots"; small, irregular, unintentional "dots", even if occurring in regular positions.
- other extremely minor plate varieties

- Examples of things that are not considered fly specks:

- missing or incorrect colors
- inverted frames, ornaments, or inscriptions
- major plate variation such as clearly different fonts in text
- different fonts or colors in overprinting, e.g., serifed vs. sans serif in overprinted serial numbers
- presence or absence of "security dots" or other security markings
- major variation in security features, such as size or font of control numbers, or purposeful, major variation in orientation, or other aspects of security ("safety") printing incorporated into stamp or decal/card
- differences in printers' imprint that indicate different dates of issue, e.g. on tags

Font- a specific size and style of a type face, e.g., 14 point, italic *Times New Roman*

Forgery- a fraudulent imitation intended to deceive collectors. In philately, roughly synonymous with ***counterfeit***; however ***counterfeit*** usually implies defrauding the issuing authority. The distinction also seen as "postal forgery", or "philatelic forgery".

Frame- the outer, containing feature of a stamp design, often a single or double line. Used synonymously with ***border***.

Freak- inconsistently occurring variation that may be minor or major, as opposed to ***errors***, and ***plate varieties***.

a production mistake due to unusual circumstances not likely to re-occur.

A printing freak might be noticeable over- or under-inking that was not caught in quality control, or miss-registered colors.

Freaks, with the exception of a *double impression,* are not normally listed.

Grommet- see *patch*

Heat transfer decal- a type of decal applied by activating a thermoplastic adhesive, as by ironing, and transferring from a carrier sheet to the taxed item, or its package. See also *decal*.

Hyphen-hole perforation- synonymous with *slot perforation.*

Imprint- lettering, usually in very small font size, and usually outside the design *frame*, that identifies the printer.

Imprints on tags may also contain additional information about date of printing. Different imprints may be listed separately.

Inscription- Lettering describing the state, the type of tax, the denomination, etc. as distinct from portraits, *frames*/*borders*, or other design features.

Issue- to make officially available for use. n. the thing made officially available. Roughly synonymous with *series*, or *set*.

Issue date- the date a stamp is officially made available for use.

See also guidelines in Listing Standards

Mottled- usually referring to paper, a surface with colored spots or blotches.

This is as opposed to a uniform, surface-colored paper. Mottled surfaces may be fugitive, may be prominent or faint, and be a repeating rather than totally random pattern.

Oddity- an imprecise, catch-all term for collectible items that may not obviously fit "error" or "freak"

Oddities are only selectively listed, for example when used synonymously with "plate variety".

Ornament- an artistic feature of a stamp design.

Usually used with an adjective describing the shape or location, e.g., a corner ornament.

Overprint- an official, printed addition to the face of a stamp in order to accomplish a specific purpose.

A *surcharge* is a special type of overprint.

Patch- the reinforcement for the attachment hole in a tag. The patch is an extra layer, usually of fiber-reinforced material, added to keep the hole, to be threaded with string or wire fasteners, from tearing during shipment or use.
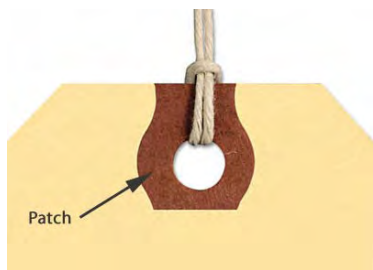
Barrel or Hourglass-shaped patch

Patches are usually round, but may be rectangular, "D"-shaped, or barrel (or "hourglass") shaped. Patches may be plain, or have imprints of the tag manufacturer. Holes may be further reinforced with addition of a metal eyelet.

Perfin- an item exhibiting a perfin. Having small holes punched as an identifying, cancellation, or security device, applied officially or privately.

Perfins are normally perforated initials, or perforated identifications, e.g., company names, or designation as a *specimen* as in "SPECIMEN COLUMBIAN BANK NOTE CO CHICAGO"

Perforation- a separation method accomplished by periodically removing paper along the border of a stamp. See also *slot perforation.*

Plate variety- a *variety* that occurs in the same position on a sheet or pane.

Position number or letter (or pane position number or letter)- an inscribed or overprinted number or letter that indicates the row and column position of an individual stamp on the sheet/pane.

Often, the relationship of the position number to the physical location must be determined with an unbroken, or partial sheet or pane, or inferred from attached stamps

Printer's waste- faulty, partly printed, or partly processed items that were not intended for circulation, use, or sale. See also *remainder*, *unfinished stamp*.

Examples are stamps with overprinted image of same stamp in different color, or other stamps printed on the reverse (sometimes it is not known whether such items are manufacturing proofs). Printers' waste is not listed, but may be noted, especially if it has become widely available to collectors.

Proof- an impression taken from an approved die or plate of the completed design actually issued. The impression may be taken during design or manufacture. See also *die proof*, *essay, trial color proof, unfinished stamp*.

A progressive proof is an impression taken from an incomplete design usually to check progress or obtain intermediate approval, and as such is a type of essay.

Proofs are almost always imperforate, and lack serial numbers. Items listed are those known, or strongly suspected to be proofs, and are denoted with a "P" suffix.

Provisional- an item produced or used to meet a temporary need. An item that has been changed by overprint, cancellation or other marking that indicates the amount of tax represented by the stamp, or the purpose for which the stamp has been or is intended to be used, has been changed.

Various categories of revenue stamps fall under the term provisional, such as:

1. Stamps that are revalued by official overprint or other marking to indicate payment of a tax at a rate different than the originally intended rate. (Example: Springer Nos. TA13-16, Bureau of Engraving and Printing overprints.)
2. Stamps that represent payment of an amount different than the originally intended or face amount and are privately overprinted or otherwise marked to indicate payment of the different rate. (Example: Springer No. TA118, "Act of 1918" included as a line in the cancellation on a Series of 1910 cigarette stamp.)
3. Stamps that are officially overprinted or marked to indicate a totally different usage than originally intended. (Example: Scott Nos. R153-155, Bureau of Engraving and Printing overprints transforming postage stamps into revenue stamps.)
4. Stamps that are privately overprinted to indicate a totally different usage than originally intended. (Example: Scott Nos. RS307-315, Dr. Kilmer & Company overprints on postage stamps to indicate payment of tax on proprietary articles.)
5. Stamps that are privately produced to evidence payment of a tax. (Example: The St. Louis provisional stamps of 1898, Scott Nos. RS320-395.)
6. State revenue examples would be:
   - overprinting an existing stamp, or printing officially sanctioned language such as on a label as for Pennsylvania Beer.
   - Issued tax paid items may be termed provisionally used when for example a floor/inventory tax is paid separately, such as for cigarette decals.

Provisional items are generally listed, especially when deemed important for telling a more complete story about actual issued stamps.

Remainder- Classically, an obsolete issued stamp, often canceled to order, and sold to the public. Remainders might include finished inventory of a printer, or unused inventory of the issuing authority, or user.

In most cases, it is impossible to distinguish a remainder from an issued, mint stamp, or a Specimen. If not de-faced in some way, a remainder is merely a mint stamp. Remainders are not given their own listing numbers, but may be noted if a distinguishing characteristic exists.

Rouletting- a separation method accomplished with periodic tearing or slitting the borders of a stamp in a way that does not remove paper. See also *perforation*, *slot perforation*.

Occasionally, guides for separation by the user are added during the rouletting process. These guides are usually colored, dashed lines matching the rouletting tears. This type of rouletting is termed "roulette in (color)". "Clear" or "colorless" roulette is unnecessarily specific unless required for clarity.

Safety- an aspect included in the manufacture of philatelic items to discourage re-use, or counterfeit.

Safety paper may have special materials incorporated into the bulk, or on the surface. These materials may have unique properties, the presence or absence of which can be detected visually or with specialized equipment. Safeties may utilize special printing processes that produce designs that are difficult to duplicate. Safeties for stamps usually involve patterns printed on the paper. A safety might also utilize fugitive inks in a stamp's design that upon exposure to water reveal "VOID", or "CANCELED". A watermark may be used as a safety.

Safeties in decals may involve special intermediate printed layers of the decal that extend to the card or carrier sheet, or holograms. Decal safeties may have various descriptive styles, e.g., straight line (usually text only), fish scale (also called "pie wedge"), and may have orientation varieties. Orientation is usually the direction of any text. Orientation may be horizontal, vertical, as well as inverted, or mirror image.

 Decal with brown, inverted, mirror image, straight line safety
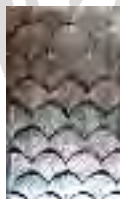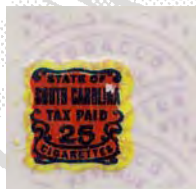
Real fish scales   Heat transfer decal with purple fish scale safety

Sample- See *specimen*.

Sans serif- without serifs. Refers to inscriptions or overprints, and in distinction to serifed. See also *serif*.

Self-adhesive- adhering to a surface by means of a pressure sensitive adhesive, e.g., a "peel and stick" label or "sticker". In philately, a stamp, created on a temporary backing paper that is peeled off and affixed permanently by pressing to the item needing evidence of tax paid.

Although fitting the most general definition of *decal*, self-adhesives are referred to by this more specific name.

Separation(s)- a generic term referring to the various methods for making a stamp, or part of a stamp, easily detached from each other, or from a sheet. The most common are *perforation*, and *rouletting*.

Serial number- a group of numbers inscribed in order to count and distinguish an item individually. See also *control number*, *position number*.

A serial number for a sheet is termed "sheet number". Sometimes serial number prefixes and suffixes are noted in listings to identify series numbers known.

Serial number prefix- a letter or letters preceding a serial number, usually indicating a particular set, or series of serial numbers

If all possible six digit serial numbers have been used, a n ew serial number prefix provides a new set of possible serial numbers.

Serial number suffix- letters or numbers following a serial number. See also *position number.*

A similarly located position number is not considered a suffix for the purpose of listing description. Often suffixes are codes that relate to state classifications, or denominations.

Series- a grouping of related stamps, listed together. Synonymous with *set.* A letter or letters, usually serial number prefixes or suffixes, referring to a grouping of serial numbers.

The group relationship can either be the various denominations of otherwise identically designed stamps, or a grouping of identically designed stamps for which the issue dates are unknown, or vary widely.

Series letters are occasionally noted in listings in order to record which are known. Individual series letters are not listed separately unless they are a part of the base stamp, i.e., not overprinted.

Serif- a small decorative embellishment added to a basic type face character.

"Serifed" refers to characters with such embellishments. The thickness of the lines forming serifed characters often varies.

Times New Roman is a common serifed typeface.

Calibri, and Century Gothic, are examples of sans serif (without serifs) typefaces.

Set- synonymous with *series,* or *issue*.

Se-tenant- two or more un-separated stamp designs, colors, overprints, or separation methods, created adjacent to one another on a pane.

Usually referred to as a "se-tenant pair", or "…pair se-tenant".

Sheet number- numbers, or letters and numbers printed on a sheet or pane in order to count and distinguish them individually.

Slot perforation- a separation method in which the perforations are usually rectangular-shaped holes.

Slot perforation is synonymous with "hyphen-hole perforation". "Hyphen-hole rouletting", or "slot rouletting" are incorrect terms.

Specimen- an unused example of an issued stamp that is not valid for intended use. Most often, a Specimen has been officially defaced in some fashion, other than cancellation, in order to de-monetize it. In some cases, where other information exists, an item may be termed a Specimen if it is an otherwise finished stamp, only lacking serial or control numbers, and not officially defaced. See also **remainder**, **proof**, **unfinished stamp.**

Specimens may have been created for a variety of purposes: to show examples of a printer's work, i.e., for official approval, for salesman samples, to inform state agencies such as law enforcement or audit in advance of official issue, or merely to retain archival examples.

Defacement methods could include the word "SPECIMEN" (or its equivalent by overprint, stamping, manuscript, perforation), and/or by security punches.

For state revenue stamps, "Specimen" is synonymous with "Sample". E xamples of Specimens:

- items indicated as Specimens by the Champion Catalog and Supplement compiled from ABNC and CBNC archives, having the following features:

  1. security punched, and overprinted "SPECIMEN". (Stamps normally having a serial number may have one, or have none, or "0000")
  2. single or double security punched (fixed spatial relation) hole or holes, with or without serial number, if applicable
  3. lacking only serial number, serial number and prefix/suffix, or having "000000" serial number
  4. overprinted, or manuscript "SAMPLE", or "SAMPLE NOT TO BE SOLD"
  5. partially perforated with the 8-9/16" long "SPECIMEN COLUMBIAN BANK NOTE CO. CHICAGO" (each partially perforated stamp is considered a Specimen)

- Items that may be considered specimens:

  1. overprinted or manuscript "VOID" or "CANCELLED"
  2. perfins of an official character, as opposed to a cancellation

- Items generally not considered Specimens:

  1. Non-mint items with similar, or other markings. However, salesman samples encased in plastic containing punched decals without card are considered specimens.

2. Incomplete or unfinished items. Before declaring a stamp to be unfinished it will be necessary to rule out, logically, or by provenance, the possibility that it is an essay or a specimen.

In some cases, of course, the meaning of punched holes, "VOID" or "CANCELLED", etc. is not known. Generally, when the purpose of an item is not known, it must be strongly suspected to be a specimen, or it is not listed as such, but may be noted. Specimens are listed separately with suffix "S".

Stamp- in definitions refers to all types of state revenue philatelic items that show evidence of a tax paid. Used this way, can refer to any, or all of: adhesive stamps, die-cut self adhesives, meter stamps, decals (both water activated, and heat transfer) or tags.

Surcharge- an overprint that alters or confirms the face value ~~or use~~ of a stamp.

Surround- the area outside the design of a decal that may be plain, or show evidence of a safety pattern/text. Equivalent to "margin" in a perforated paper stamp.

Taxpaid- a revenue stamp that does not have a monetary denomination. See also *denomination.*

Tête-bêche- literally "head to tail". A stamp printed so that it is inverted with respect to its neighboring stamp or pane.

Trial color proof- impressions from the approved design die or plate in any color ink other than the issued stamp.

Unfinished stamp- a stamp that has not gone through all manufacturing processes of the same issued stamp, is not defective in other ways, and has not been de-monetized in any fashion. See also *essay*, *remainder*, *specimen*, *printers waste*.

Examples of unfinished aspects might be: missing perforations, missing colors, missing serial numbers.

Unfinished stamps, if relatively widely available to collectors, may be mentioned in detailed notes. Before declaring a stamp to be unfinished it will be necessary to rule out, logically, or by provenance, the possibility that it is an essay, specimen, proof, or issued imperforate variety.

In uncertain cases, a stamp with a missing aspect, such as a serial number, may be given a minor listing.

Value- what a stamp is worth in "the market". The amount that a knowledgeable collector may pay to acquire. See also *denomination.*

Catalog values can be determined by historical sales, or by consensus of knowledgeable collectors. The value is not the most that a desperate, ignorant buyer will pay, nor the least a lucky buyer was able to "steal" for at auction. Values are for sound stamps with Fine centering, and for used items, in condition typical of use. Catalog values are listed as

unused, and used. A missing value generally means the item is not known in that condition. A hyphen "-" generally means an item is known in that condition, and either the value has not been, or is difficult to, determine. A hyphen does not necessarily imply rarity. A hyphen for both used and unused values does not necessarily imply doubts about existence.

Variety- a particular stamp. A stamp that differs from the intended norm.

Philatelically, varieties may be imprecisely classified as major or minor. Generally speaking, in the latter sense, only major varieties are listed.

"Minor variety", "minor blemish", "minor flaw", and "fly speck" are roughly synonymous, and would not generally be listed. Examples of minor varieties would be: the various vertical positions of the Fred O. Dickinson (small) signature in Florida documentary stamps; missing letters or punctuation in some AZ Luxury stamps, and LA insecticide stamps++++, and some FL egg stamps.

Primary references consulted:

Datz, Stephen R., *Official Stamp Collector's Bible*, The Crown Publishing Group, New York, NY, 2003.

Juell, Rodney A. and Rod, Steven J., Eds., United States Stamp Society, *Encyclopedia of United States Stamps and Stamp Collecting*, Kirk House Publishers, Minneapolis, MN, 2006.

Tedesco, Theodore M., "Fraudulent Imitations of Postage Stamps "Forgeries or Counterfeits?" *American Philatelist*, Sept 2005, pp 800-803.

Williams, L. N., *Fundamentals of Philately*, American Philatelic Society, 1990.

Youngblood, Wayne, "EFOs-A great Part of Philatelic Alphabet Soup", *American Philatelist*, January 2008, p26ff.

State Revenue Society
Catalog Standards
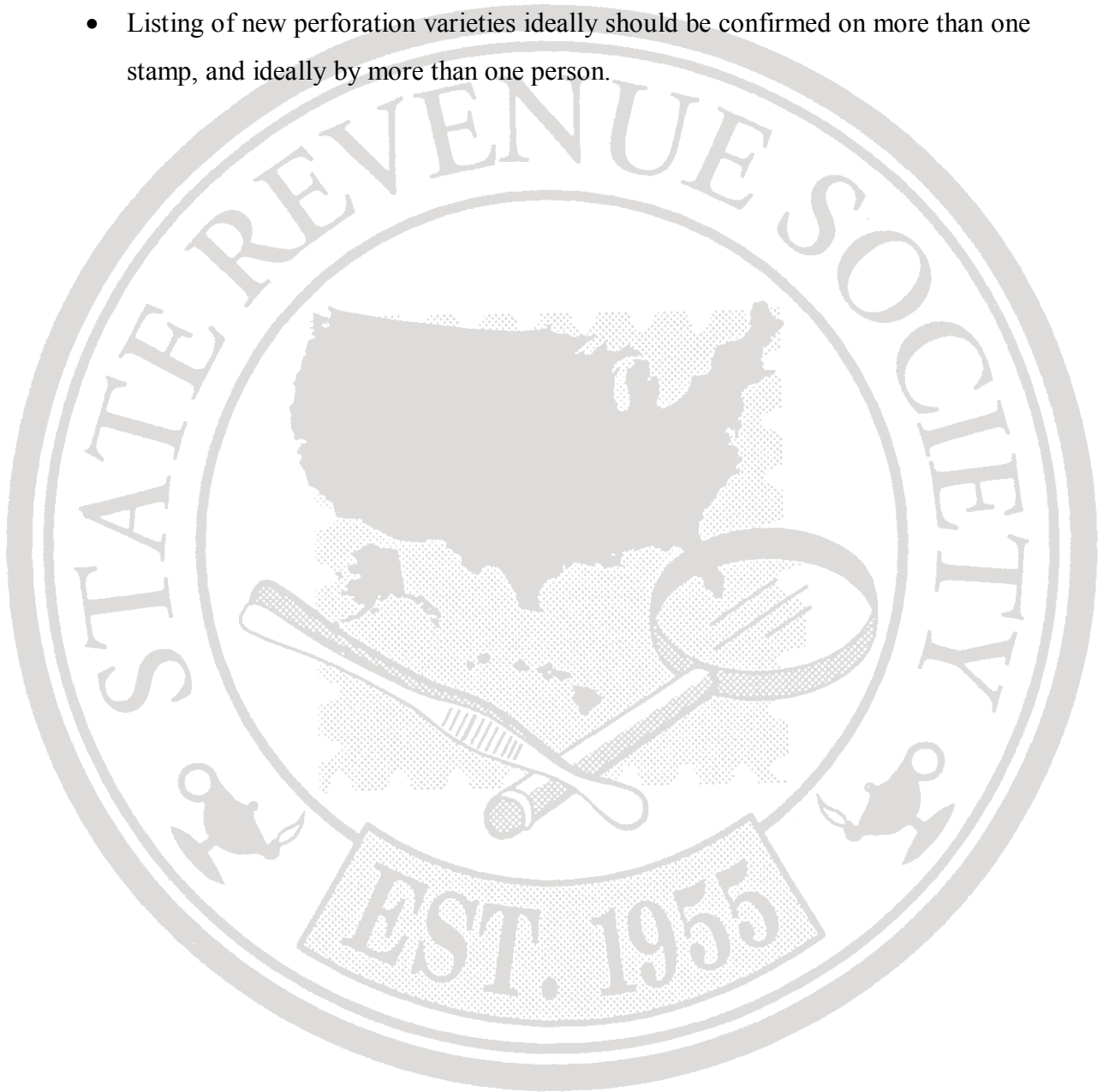### Addendum

Stamp Separation Methods

Standard

Measurement

- Measure either perforation or rouletting gauge using a Scott/Linn's Multi gauge®, or Precision U.S. Specialty Multi-Gauge®. See addendum about measurement gauges.

- For stamps with gauge less than 8, measure the length of a whole number of perforation/rouletting cycles (teeth or holes) possible, using a millimeter scale. Calculate gauge = 20 x (# cycles)/length.

- Measure accurately enough to be able to report the gauge to the required precision. Generally, use the entire width of the perforation gauge, or the maximum millimeter length possible. For more information, see the Addendum about measurement accuracy.

- Measure in the right environment, using proper techniques.
  - o Appropriate magnification suggested is about 3X.
  - o Lighting should be diffuse to avoid shadows.
  - o Eliminate parallax by looking straight through any magnifier and straight down at each end point of the measurement (by moving both magnifier and eye together).

Reporting

- Report perforation or rouletting as whole numbers, with fractional values to the nearest 1/4 gauge, not decimal fractions. Rounding gauge to the nearest ½ gauge is acceptable for gauge above 13, or where sufficient information exists to insure avoidance of stamp identification ambiguities. (See addendum on gauge reporting convention)

- Care should be taken when reporting "rouletted" vs. "slot-perforated", especially when assessing the distinction in a single stamp. The best way to tell the difference is viewing multiple connected stamps, or stamps with selvage.

- Verify perforation and rouletting values when it makes sense. Previous errors can propagate easily to newer catalogs. Apply the same standard of due diligence to Catalog updates as to one's own collection. If there is reason to doubt reported values, then re-measure

- Listing of new perforation varieties ideally should be confirmed on more than one stamp, and ideally by more than one person.

State Revenue Society
Catalog Standards
Addendum

Listing Criteria & Phantom Listings

A catalog Standard should contain a statement as to what types of material is being included and excluded and the basis for such action. The reason for establishing listing criteria independent of a definition of state revenues is a matter of practicality as well as a vehicle to continue the traditions of past state revenue catalogs. By any one's reasonable definition of state revenues, a fair number of classic items that we have collected and cataloged do not make that cut. For example, the set of Washington apple advertising stamps issued in 1935 by the Washington Apple Growers Association was not issued under state authority. Nevertheless these stamps are a very important part of the transition story from the Agriculture Adjustment Act issues of 1934 to the later state issues. Since they have traditionally been collected and cataloged in the past and because they are logically part of the story, they must be included in the catalog. Their deletion would diminish a long standing collecting tradition. Such stamps should be included in an addendum to the relevant state's listings.

We should not be motivated to eliminate any of the categories present in the Hubbard (1960) catalog or the supplements. But the addition of categories that might logically meet a definition of revenues may also not be desirable. For example, it is not desirable to add listings of weights and measures labels. In spite of a fee frequently being charge for this governmental service, little information exists about the initiation of such labels and the fees charged and few comprehensive collections exist on which to base such listings. We are at a primitive level in collecting and even knowing what potentially exists. It is not desirable to add highly incomplete listings to the catalog at this time.

An example or two should suffice to illustrate the point about phantom stamps. Hubbard's Pennsylvania B25 half pint vermillion was listed as having been issued in 1933 and was priced with a dash in the mint column and RR in the used column. For over thirty years, no collectors have reported having this stamp. It was not present in the Hubbard collection. Research in the law showed that there was no need for a stamp for the half pint, since the beverage tax was based on a "pint or less." Many years ago, a fellow collector sent a photocopy from the Pennsylvania state files showing the intended use of a previously unreported ½ barrel reciprocal tax stamp. Since this was a black and white photocopy, it is not known if the stamp was red (the pint reciprocal tax stamp as described by Hubbard) or vermillion (the half pint stamp as described by Hubbard). One

might easily speculate that the Hubbard half pint (B25) was one and the same as the half barrel reciprocal tax stamp seen in the state files. We will likely never know for sure.

An additional example (from Hubbard's 1992 Supplement) is the District of Columbia Additional Tax stamp, L13. The design was not shown; the perforations were not described; the color was not mentioned. The reason for such an "additional tax" stamp is implausible since all District of Columbia beverage stamps state "tax paid."

State Revenue Society
Catalog Standards
Addendum

Listing Example (fictitious)

Alcoholic Products

Liquor

For Consumption in Florida

Stamps first required in 1933. Stamp use repealed in 1969

Note-All are decals unless otherwise noted.

L59

1943. "LIQUOR EXCISE TAX". E. W. Scarborough signature. Pink card with "COPYRIGHT STATE BEVERAGE DEPARTMENT OF FLORIDA".   Roul 9 ½. 25 x 21 mm.

L59	7 ½ c	orange	10.00	5.00
L60	12c	brt green	15.00	7.50
L61	15c	violet	20.00	10.00
L61a	15 c	violet,		
		plain card, roul 7	30.00	
L62	24c	blue	30.00	15.00
L62a	24c	lt blue	25.00	12.50
L63	30c	yellow	40.00	20.00
L64	30c	green	-	35.00

S. Specimen with punched hole

L63S	30ct	yellow	40.00	20.00

Note: These decals were produced by American Decalcomania Company

Imperforate: a term used to describe a stamp without perforation or rouletting. Stamps may also be imperforate horizontally or vertically. Pairs, partially imperforate, may be listed separately, as "horiz pr, imperf between".

The Figure on the left is an example of rouletting. The one on the right is an example of slot-perforation. Note the value of the selvage in making the distinction.

BIBLIOGRAPHY

Datz, Stephen R. *The Official Stamp Collector's Bible.* House of Collectibles, Crown Publishing Group, 2003.

Juel, Rodney A. & Rod, Steven J. *Encyclopedia of United States Stamps and Stamp Collecting.* Kirk House Publishers, 2006.

Williams, L. N. *Fundamentals of Philately.* Revised Edition. American Philatelic Society, 1990.

State Revenue Society

Catalog Standards
Addendum

Measurement Gauges

The Scott/Linn's Multi-Gauge™ and the Precision U.S. Specialty Multi-Gauge™ have been shown to be roughly equivalent in measurement precision, and adequate for ¼ gauge reporting precision. Either can be used based on personal preference. The former has a longer gauge length, but the latter has a wider gauge. This is the Scott/Linn's Multi-Gauge:

Old Linn's

New Linn's

Scott/Linn's
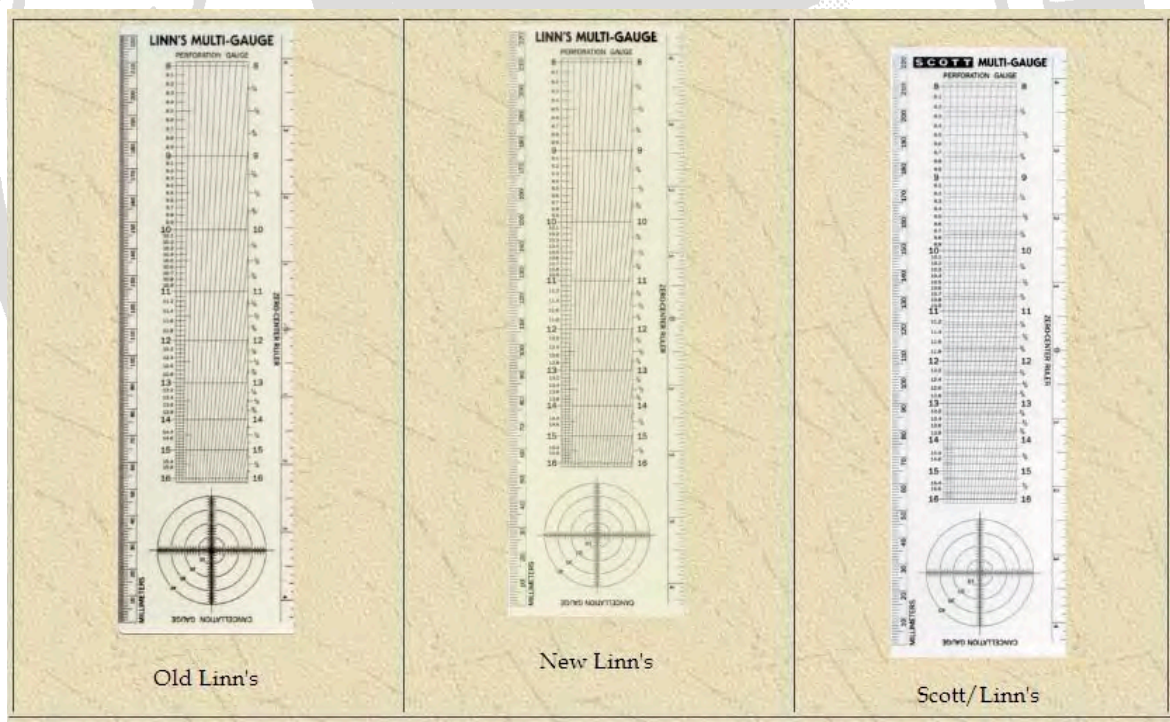
Measurement Gauges (continued)

This is the Precision U.S. Specialty Multi-Gauge™:

Revision 5.11 October 2007 Sonic Imagery Labs

Precision U.S. Specialty Multi-Gauge

The U.S. Specialized Multi-Gauge is now the essential tool for any collector interested in U.S. stamps from the Classics through the Liberty Issue of 1954.

1. Specialty Perforation Gauge, Bureau Issues
Used to determine the perforation measurement of a stamp. This gauge is a variation based on the Kiusalas Specialist Gauge produced in the mid 1960's. It has various settings for perforations commonly believed to be the same. Thus, there are three "perf-10" measurements possible, 10-78, 10-79, and 10-80. The second set of numbers refers to the spacing between holes in thousandths of an inch. The dots of the gauge also matches the diameter of the pins that cut the perforations. Use the gauge the way you would any ordinary gauge. Make all measurements under magnification. The match should be exact along the entire length of the side being examined.

2. Standard Analog Perforation Gauge
Used to determine the fractional perforation measurement of a stamp (number of teeth or holes per two centimeters). If all perforations align on the horizontal dots, that's the precise perforation. If the point of alignment falls between the dots, the stamp has a fractional measurement.

3. Grill Pattern Gauge
Used to determine the grill type of a stamp. It is important to understand and determine the correct grill type, as many issues have several grill variants. For example, the 3 cent Washington issue of 1861 (Scott 64 and 65), was issued again and can be found with 7 grill variations. The grill classifications can be determined by the size of the grilled pattern, the shape of the grill point and which side of the stamp the apex of the point appears.

4. Go-NoGo Grill Size Gauge
Many of the later grill patterns are faint and can be hard to see. By examining the stamp with a bright light source at an extreme angle, one can use the go-nogo portion of the gauge to determine the correct classification of grill.

5. Cancellation Diameter Gauge
Used to measure the diameter of circles, datestamps, and any other marking or detail, which are traditionally scaled in millimeters. Place the scale over the object of interest until it is centered within the rings. Then read scale. Rings are at 10 mm increments. Major divisions are 1 mm and minor divisions are 0.5 mm.

6. Liberty Issues of 1954
Used to differentiate between the large hole and small hole perforation 10 varieties of this series.

7. Parallel Line Millimeter Gauge
Used for accurately measuring the height or width of coil stamps. It is also useful for verifying the parallel accuracy of coil cuts and edges as well as perforation spacing across perforation rows. This is typically used under magnification.

8. Go-No Go Frame Size Millimeter Gauge
For measuring the height and width of a stamps frame design. This is essential for determining if the stamp has been printed by a rotary or flat plate press. The gauges line width is 0.10 mm and is also helpful for determining the direction and ratio of paper shrinkage if present. It is graduated in 0.25 mm increments for the most common design sizes of the bureau era.

9. Go-No Go Rotary / Flat Plate Press Gauge
Used for quickly determining if a stamp has been printed by a rotary or flat plate press.

10. Vending and Affixing Machine Perforation Identifier
Also commonly called "private perfs". Quickly identify the most common Vending and Affixing Machine Perforations.

11. Standard Millimeter Scale
Linear measurements of up to 240 mm (9.45 inches) are possible.

12. Guide Dot Locator
Platers and Specialists of these issues can locate the relative position of the guide dot for classification.
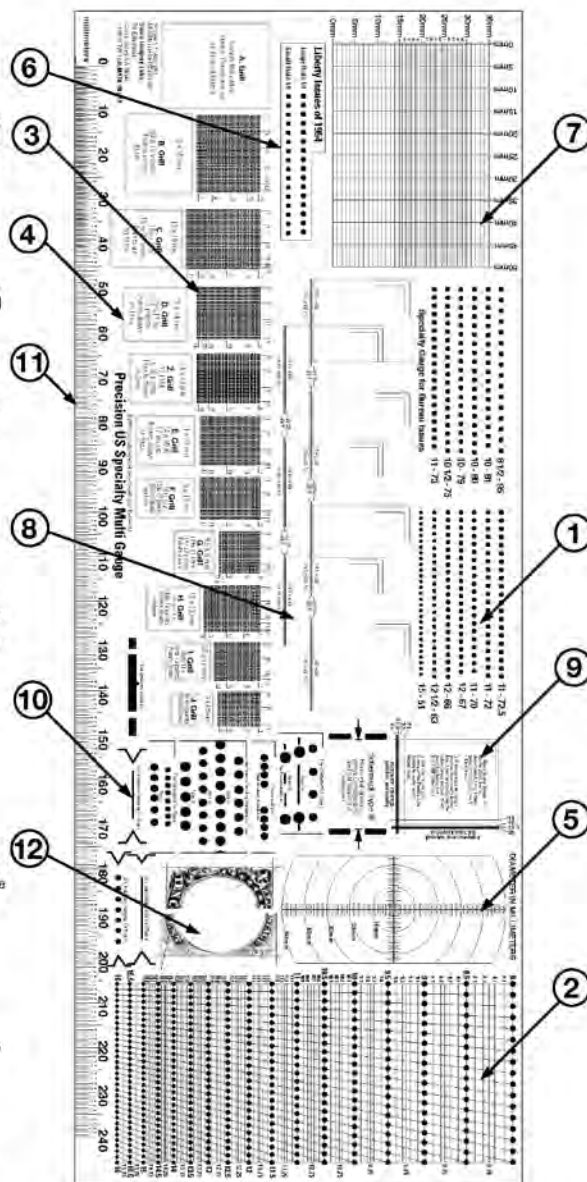
Sonic Imagery Labs
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© 2000-2008 All Rights Reserved
DataSheet Revision 5.7, October 2007 for Gauge Revision 5.11

Gauge can be purchased online at:
http://www.slingslotvenue.com/stamps/USSpecialtyPerf5.html

Measurement Gauges (continued)

Kiusalas Gauge© & Notation

The gauge termed the "Kiusalas gauge" was created by Richard Kiusalas in 1965, to address inaccuracies in measuring caused by the metric definition of perforation gauge versus English-based perforation equipment used for U. S. stamps. It is shown in the figure below:
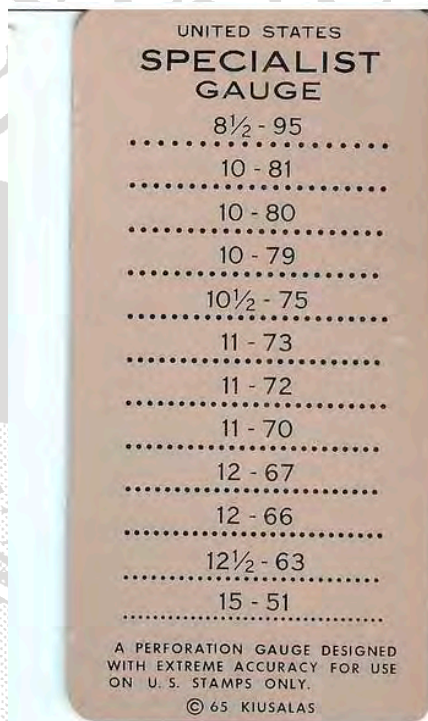
The gauge notation, e.g., 8 ½ - 95, means (approximate perforation gauge) – (actual distance between perforation holes in thousandths of an inch). T he hyphen in the notation is not a minus sign, but part of the overall notation.

Once one understands the notation, the Kiusalas gauge© and notation describe exactly the perforation gauge of many U. S. Postage stamps. T he Kiusalas notation is used especially when trying to make distinctions amongst very similar stamps. I t was not chosen as the primary standard measurement gauge for the following reasons:

- For Catalog listing purposes, there is value in reporting perforation, and rouletting gauges in the single, most widely used and understood notation, i.e., fractional, metric definition-based notation.

- The Kiusalas notation is not used in other "standard reference" catalogs. The *Scott Specialized Catalogue* current standard is gauge to the nearest ¼ gauge.

- With one exception, the Kiusalas gauge is well-approximated by fractional perforation notation to the nearest ¼ gauge, as the second Figure shows.

However, due to the potential usefulness, and precision of the Kiusalas gauge[©], separation gauges in Kiusalas notation may be added to standard listings for clarity as desired.

Frequency of Occurrence of Gauge in SRS Catalog
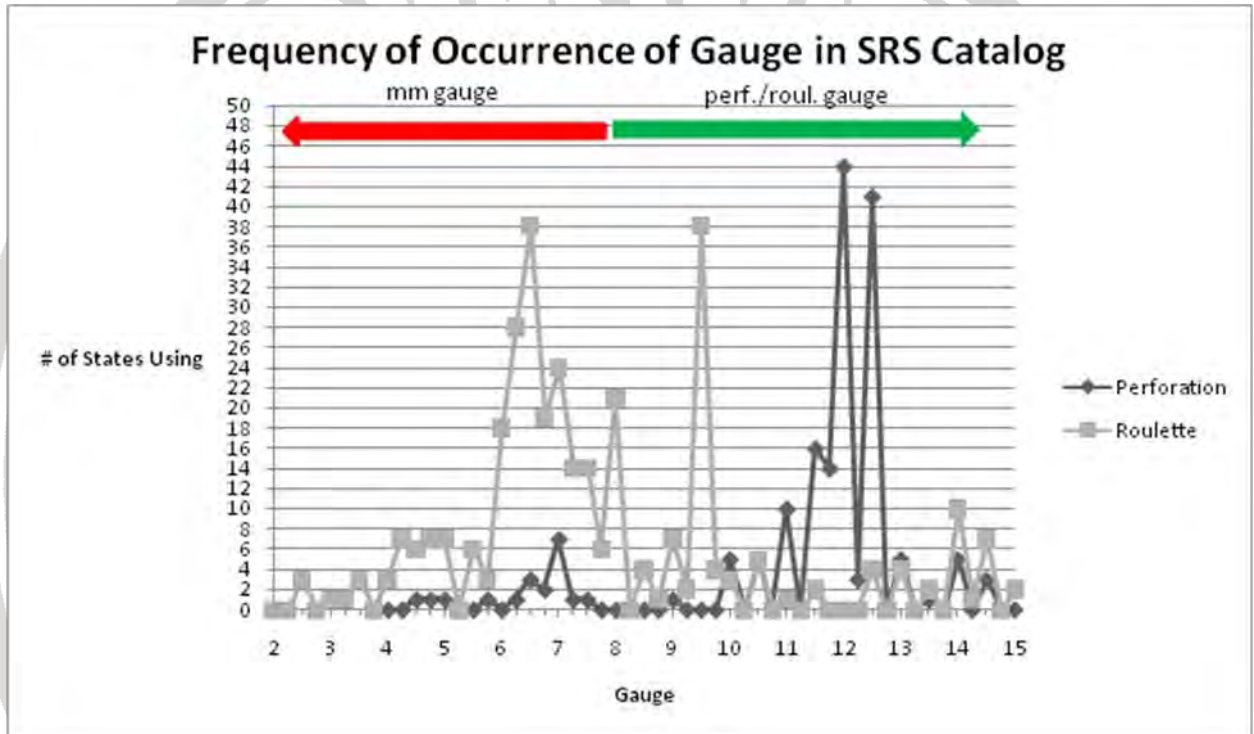
Kiusalas Gauge	Nearest Equivalent
8 ½ – 95	8 ¼
10 – 81	9 ¾
10 – 80	9 ⅞
10 – 79	10
10 ½ – 75	10 ½
11 – 73	10 ¾
11 – 72	11
11 – 70	11 ¼
12 – 67	11 ¾
12 – 66	12
12 ½ – 63	12 ½
15 – 51	15 ½

Measurement Gauges (continued)

Rationale for Reporting Notation Standard

The convention for reporting perforation or rouletting gauge as whole numbers with fractions to the nearest ¼ gauge has been chosen for several reasons:

- Newer listings in the *Scott Specialized Catalogue* will be reported to the nearest ¼ gauge. This is as opposed to the previous conventions of ½ gauge, and the temporarily-used decimal gauges.

- Reporting to the nearest one-quarter gauge is within the precision capabilities of readily available measurement gauges, and normal collector capability.

- One-quarter gauge properly recognizes the precision necessary to make most gauge distinctions for real State revenue stamps.

- There is value to reporting measurement gauge with one set of commonly understood notation.

The Kiusalas perforation notation may be added when desired for clarity.

Measurement Gauges (continued)

Separation Measurement Examples and Precision

This section contains notes about, and techniques for measuring perforation and rouletting gauges. It also discusses factors affecting measurement precision.

The following illustration shows some aspects of measuring perforation, or rouletting gauge.

This Figure shows a stamp matching perforation gauge 11 ¾. Note that the stamp was aligned to use the centerline of the holes (the edges of the teeth are somewhat irregular on this stamp), and the maximum measurement gauge length. If using perforation teeth, make sure to pick a feature of a tooth such as "left edge", or "center", and use that consistently. Note also that on the Scott/Linn's gauge one can use the left-hand gauge line, but should only try to match perforations up to the last "slanted gauge line" on the right.

Rouletting gauge is measured in the same fashion, using features in the teeth/slit pattern. The following pictures show some aspects of measuring roulette gauge below 8, the minimum for a measurement gauge, using a millimeter gauge. The first figure shows an ideal case of a strip of rouletted stamps. It also shows potential problems with shadows, and parallax as shown in the second two Figures. In this case the error is about 1% which

not confusing in this case since the measurements result in a calculated roulette gauge of 6.27, and 6.21, both reported as 6 ¼, but it illustrates one source of possible error.

The whole strip showing an apparent distance between all roulette teeth of about 109.5mm.

This Figure shows the left end of the strip, viewed to eliminate parallax. The left-most tooth used for the measurement is clearly aligned with "0", rather than appearing to be slightly left of "0" in the previous Figure.

This Figure shows the correct view of the right end, with a total length of all teeth of 108.5mm, not 109.5mm as estimated from the first Figure. Gauge = 20mm x 34 cycles/length in mm = 6.27, and 6.21 => 6 ¼ .

Measurement Precision and Reporting

Consider how closely millimeter gauge measurements have to be made in order to insure reporting gauge accuracy to within ¼ gauge. When measuring a gauge close to 6, one would have to measure a 20mm length to a little better than +/- 1/2 millimeter, or a 40 mm length to a little better than +/- 1 millimeter to be able to unambiguously report gauge to the nearest ¼. In other words, longer measurement lengths make measurements more precise given the same <u>absolute</u> error in mm.

One can do easy math to figure out other cases:

<u>(# cycles of rouletting or perforation to be measured)</u>   =   (gauge)

(Actual measurement length)   20

1. Measure an actual stamp. Plug in the values. Compute gauge.

2. Change measurement length, hypothetically, to a new number to simulate likely error.

3. Do this for +0.5mm, -0.5mm, and +1.0mm, and -1.0mm. The resulting computed gauge values will show how accurately measurements have to be made.

4. Use techniques that enable proper measurement precision—lighting, maginfication, eliminating parallax, and millimeter gauge having one-half millimeter markings.

Generally, higher gauges required better absolute (millimeter) precision in measurement for a given measurement length. Therefore, for higher gauges, longer measurement length is particularly important. Luckily perforation gauges work well for gauge above 8!
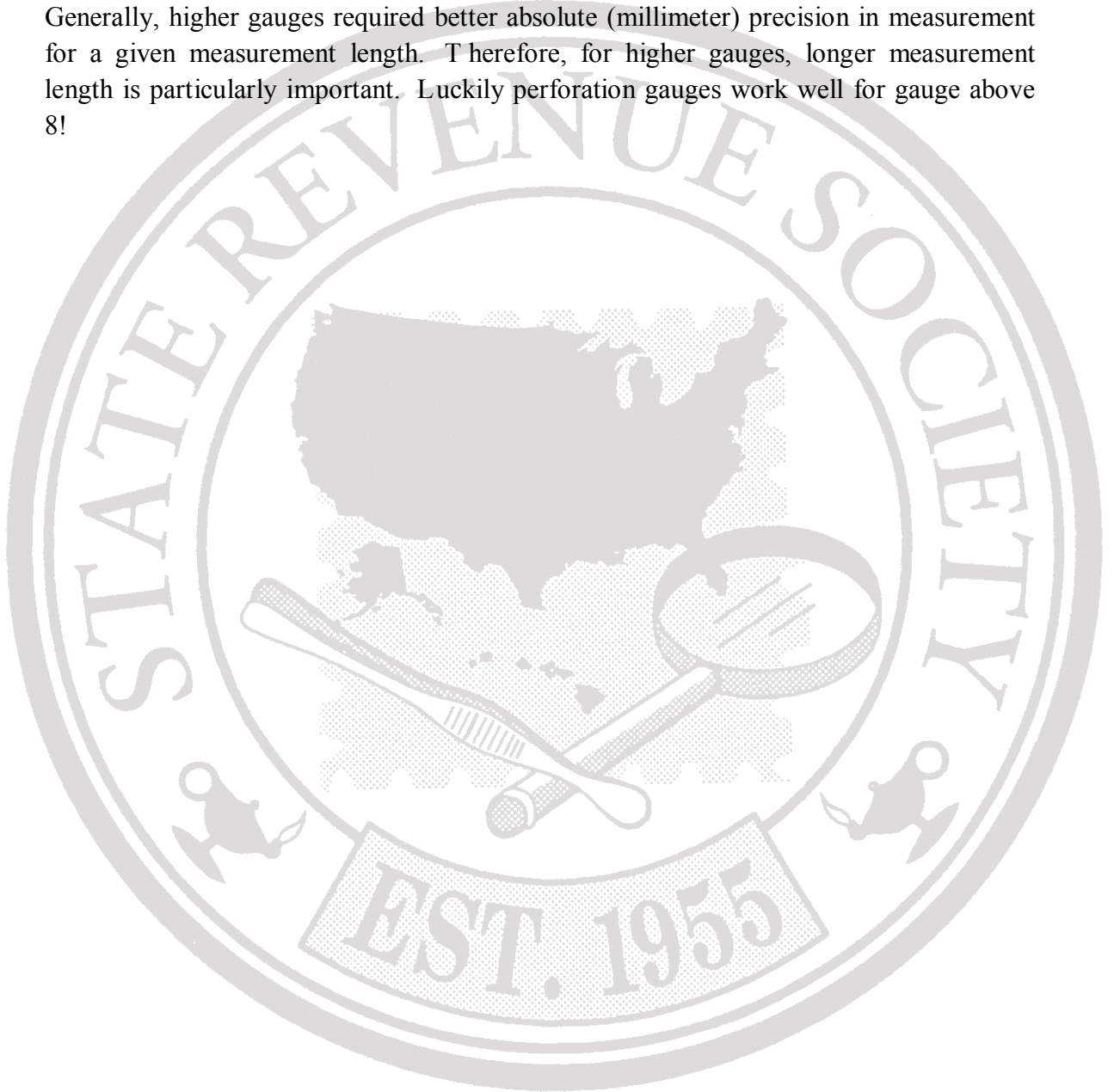
State Revenue Society
Catalog Standards
Addendum

Color Naming Methodology

The purpose of the color naming methodology is to enable clear communication of stamp color to collectors by giving colors the simplest, most intuitive name possible. The purpose is **not** to encourage more listings by making finer distinctions in color; quite the opposite. Use the following method.

- View the stamp under the correct conditions.

  o Lighting: The best practical lighting is a fluorescent bulb projecting light onto a desk. Natural lighting is OK as long as there is enough, indirect light – not direct sunlight, especially morning or evening. Think of slightly blue-white lighting, not orange or yellow. Do not do color naming and especially comparisons under normal incandescent lighting, especially not in the evening where there is no natural light.
  o Background: Ideally the stamp should be viewed on a neutral gray surface. It is also helpful to simultaneously observe adjacent stamps of known color.
  o Magnification: Magnification ~~is not useful, and~~ can make comparisons more difficult.

- First, decide on the predominant color that best describes the color to be named, i.e., red, blue, etc. Give the color a single-word, color hue-based name whenever possible, e.g., "green". Generally, use: red, pink, orange, brown, yellow, green, olive, purple, violet, blue, black, gray, and white.

- Second, if the predominant color is not descriptive enough, and a finer distinction needs to be made, decide what the secondary color is. Give the predominant color a hue-based color modifier, where the first written color name modifies the second, e.g., "yellow green" is predominantly green.

- Last, decide if the whole appearance is "light" "dark", or "bright" etc. Name the color by providing an appropriate first or second modifier, e.g., "light green", or "light yellowish green". Avoid "deep", "vivid", "fluorescent" and "blackish". "Pale", and "deep" may be used where deemed necessary.

- Avoid using colloquial color names that most collectors may not understand, or won't understand the distinctions. Some names for metallic colors such as

"silver" and "gold" are well known. On the other hand, the differences amongst "blood red", "burgundy", "carmine", "Chinese-red", "claret", "crimson", "lake", "scarlet", "vermillion", and "wine" for example are not clear for most collectors, and are distinctions not generally necessary for State revenue stamps. In other cases, color names such as "salmon" have approximate meaning; however there are too many variations for that name to be useful.

- Other examples of unhelpful color names to avoid are: "amber", "aquamarine", "azure", "baby blue", "bistre, "buff", "burnt…", "cadmium…", "canary…", "cerise", "chartreuse", "Chinese…", "chrome…", "drab", "faun", "flesh", "fluorescent…", "fuchsia", "grapefruit…", "indigo", "ivory", "lemon…", "lilac", "lime…", "milky…", "moss green", "ochre", "pastel…", "peacock blue", "Persian…", "puce", "rich…", "robins egg blue", "royal blue", "sage", "sienna…", "slate", "slate…", "straw" and "ultramarine".

- When deciding whether two stamps of the same design and denomination should have separate listings based on color, observe multiple copies of the actual stamps side by side whenever possible. Uncalibrated scanners, computer displays, and printers do not reliably have color rendition necessary for making fine color distinctions.
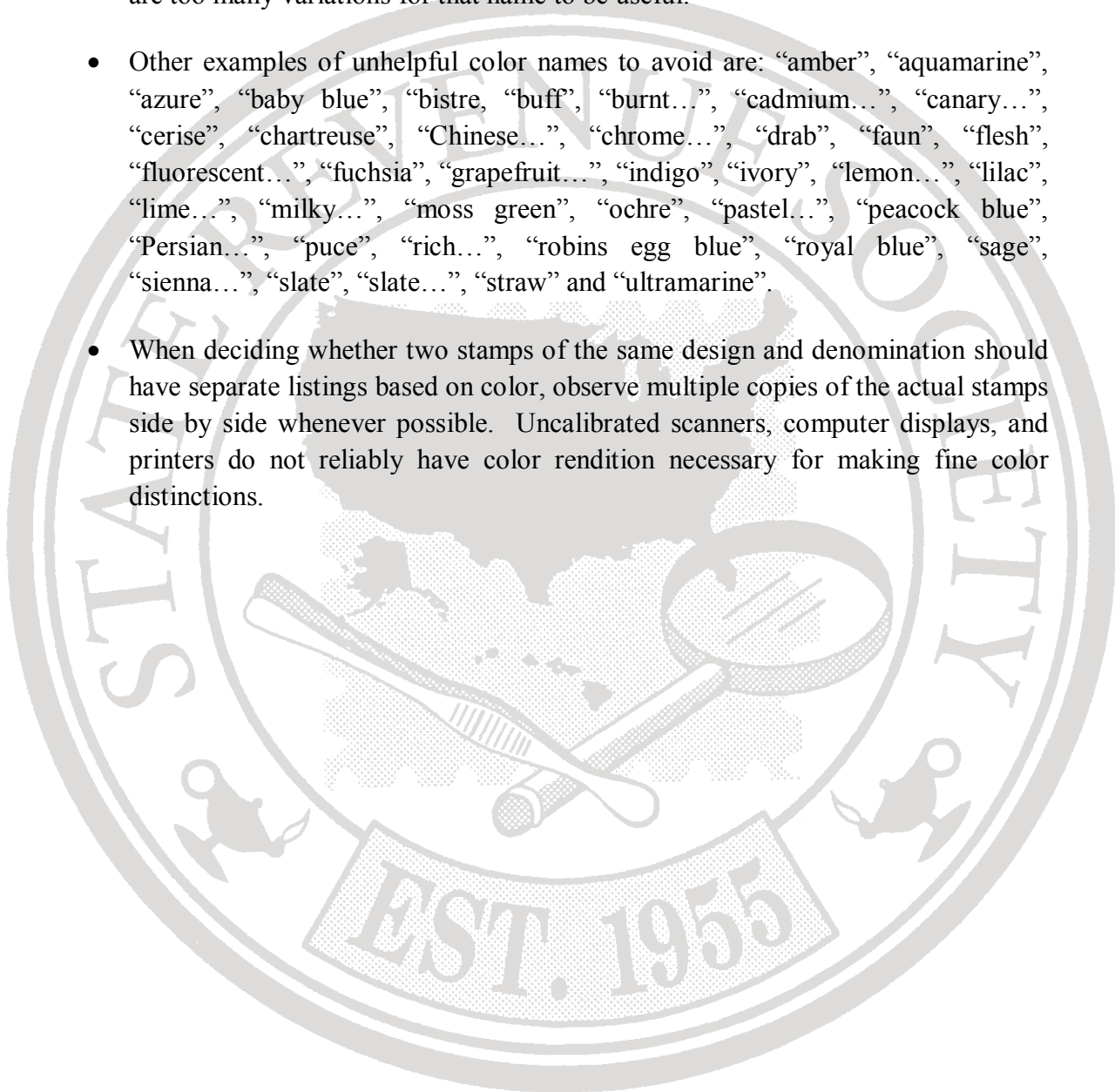
SRS Catalog Prefix List (sorted by Super-category)

Prefix	**Used for**
Documentary	
D	Documentary stamps, Intangibles, tax on seals, Real Estate Transfer, Insurance, Housing Permits & Standards
DA	Documentary (Attorney at Law)
DB	Documentary (Bill of Lading)
DLM	Drivers' License Meter Stamp
DM	Documentary Meter Stamps, Intangible Tax Meter Stamps
DN	Documentary (Insurance)
DP	Documentary (Passenger -- Passage Tickets)
DS	Stamped Paper
DX	Documentary (Exchange)
INV	Tax on Investments
LY	Lottery
MG	Mortgage Endorsement
MN	Mineral Documentary
RE	Real Estate, Real Estate Transfer
REM	Real Estate Meter Stamps
SCD	Secured Debt
ST	Stock Transfer

SRS Catalog Prefix List (sorted by Super-category)

Prefix   **Used for**

Agriculture

AG   Agricultural Inspection
BU   Flower Bulbs
CE   Cereal Seed
CS   Cotton Seed Meal
CST   Cotton Seed Meal Tags
CTN   Cotton, Levee Tax Tags
FM   Farm Implement
FE   Feed, Feeding stuffs, Mineral Feed
FET   Feed Tags
FT   Fertilizer
FTT   Fertilizer Tags
GC   Grasses & Clovers (Seed)
IF   Insecticide or Fungicide
LM   Lime
LP   Land Plaster
LPT   Land Plaster Tags
LR   Livestock Remedy
LRT   Livestock Remedy Tags
NPT   Native Plant Tags, Wood Receipt
PG   Insecticide & Fungicide, Paris Green
PH   Peat & Humus
PHT   Peat & Humus Tags
PS   Packet Seed, Vegetable Seed
SE   Seed
SET   Seed Tags

SRS Catalog Prefix List (sorted by Super-category)

Prefix   **Used for**

Alcoholic Products

Prefix	Used for
AR	Alcohol (Container Refund)
B	Beer, Cereal Beverage, Malt Liquor, Military Beer
BM	Beer Meter Stamp
BT	Beer, Beer (Bottle Labels), Military (Bottle Labels)
BTK	Beer, Keystone Bottle Labels
BTL	Beer, Provisional Bottle Labels
BW	Beer & Wine
CB	Citrus Beverage
CH	Champagne
EB	Beer, Exported
EL	Liquor, Exported
EW	Wine, Exported
IW	Wine, Imported
L	Liquor, Liquor Tax Exempt, Beer Liquor & Wine, Mixed Beverage
LC	Liquor, Case
LL	Liquor Seals (Bottle Labels)
LQM	Liquor Meter Stamps
LML	Liquor, Military (Tax Exempt)
LS	Liquor Seals (Beer, Liquor & Wine)
LSF	Liquor Seals (Federal Bottle Stamps)
LSP	Liquor Seals (Privately Printed)
MA	Malt, Malt & Wort
PL	Pharmacist's Liquor, Medicinal Liquor
SL	Liquor, Special
W	Wine, Wine Case, Wine Keg
WC	Wine Identification
WL	Wine & Liquor, Wine & Mixed Beverage
WM	Wine Meter Stamps
WT	Wine & Liquor Tax Paid
WW	Withdrawn Wine

SRS Catalog Prefix List (sorted by Super-category)

Prefix	**Used for**
Food Products	
AC	Apple Cards
AP	Apples, Apple Advertising, Apple Merchandising
CA	Clams
CAT	Clam Tags
CF	Citrus Fruit
CFA	Citrus Fruit Advertising
CFH	Citrus Fruit Hand-stamps
CFP	Citrus Fruit Prorationing
CLF	Cauliflower
CN	Concord Grapes
CR	Crab Meat
CRT	Crab Tags
E	Eggs, Eggs Certificates of Quality
EH	Eggs, Hand-stamps
EM	Egg Meter Stamps
FR	Fruit
FUT	Fur Tags
GR	Grapefruit
HL	Honey Labels
HY	Honey
LE	Limes
IH	Honey, Imported

SRS Catalog Prefix List (sorted by Super-category)

Prefix	Used for
LD	Lard Substitute
MT	Melon & Tomato
OL	Oleomargarine
OR	Oranges
OY	Oysters
OYT	Oyster Tags
PM	Powdered Milk
PT	Potatoes
PTT	Potato Tags
RH	Rhubarb
SA	Shad
SAT	Shad Tags
SB	Strawberries
SC	Scallops
SD	Soft Drinks, Syrups
SDT	Soft Drink Tags
SH	Shrimp
SHT	Shrimp Tags
SP	Sweet Potatoes
SPT	Sweet Potato Tags
TA	Tangerines
TC	Tomato & Cucumber
TE	Terrapin
TET	Terrapin Tags
TK	Turkey
TKT	Turkey Tags
TM	Tomatoes, Tomato Seed

SRS Catalog Prefix List (sorted by Super-category)

Prefix   **Used for**

General Inspection & Excise

	Mechanical Game, Amusement Device, Amusement Machine, Penny
AD	Amusement Machine, Music Machine (Jukebox), Wall Box, Slot Machine
AM	Ammunition
BD	Bedding
BL	Business License
BLM	Business License Meter Stamps
CP	Cleaning & Pressing
CSM	Cosmetics
CT	Christmas Tree Tags
DF	Canned Dog Food
DMV	Department of Motor Vehicles
DR	Drugs
DRC	Drugs (Controlled Substances)
DRM	Drugs (Marijuana)
ELC	Electrical Inspection
ELV	Elevator
FD	Food & Drug
FUT	Fur Tags
G	Gasoline
GT	Gasoline Tags
IC	ICC Cab Card Stamps
ICD	ICC Cab Card Stamps (Door Stickers)
K	Kerosene, Coal Oil
KT	Kerosene Tags
LB	Lab Fee
LN	Linseed Oil
LX	Luxury
MD	Music Box, Music Device
MV	Motor Vehicle, Motor Vehicle Title
O	Oil
PB	Punchboard, Gambling
PBM	Punchboard Meter Stamp
PC	Playing Cards
POL	Poll Tax
PV	Paint Varnish or Stain
RT	Road Tax
SA	Sales
SG	Sporting Goods
STC	Self Liquidating Tax Certificate
SU	Suction Dredge
TER	Termites
TS	Trading Stamp
VE	Vending, Vending Food, Vending Machine, Penny/Nickel Vender

SRS Catalog Prefix List (sorted by Super-category)

<u>Prefix</u>   **<u>Used for</u>**

Tobacco Products

Prefix	Used for
C	Cigarettes
CG	Cigars
CGC	Cigars & Cigarettes
CL	Cigarettes, State-Local
CLM	Cigarette Meter Stamps, State-Local
CM	Cigarette Meter Stamps
CNA	Cigarettes, Native American
CNM	Cigarette Meter Stamps, Native American
CPP	Cigarette Papers
VC	Vending, Cigarettes
VCG	Vending, Cigars
T	Tobacco
TBM	Tobacco Meter Stamps

SRS Catalog Prefix List (sorted by prefix)

Prefix	**Category**
AC	Apple Cards
AD	Mechanical Game, Amusement Device, Amusement Machine, Penny Amusement Machine, Music Machine (Jukebox), Wall Box, Slot Machine
AG	Agricultural Inspection
AM	Ammunition
AP	Apples, Apple Advertising, Apple Merchandising
AR	Alcohol (Container Refund)
B	Beer, Cereal Beverage, Malt Liquor, Military Beer
BD	Bedding
BL	Business License
BLM	Business License Meter Stamps
BM	Beer Meter Stamp
BT	Beer, Beer (Bottle Labels), Military (Bottle Labels)
BTK	Beer, Keystone Bottle Labels
BTL	Beer, Provisional Bottle Labels
BU	Flower Bulbs
BW	Beer & Wine

SRS Catalog Prefix List (sorted by prefix)

Prefix	Category
C	Cigarettes
CA	Clams
CAT	Clam Tags
CB	Citrus Beverage
CE	Cereal Seed
CF	Citrus Fruit
CFA	Citrus Fruit Advertising
CFH	Citrus Fruit Hand-stamps
CFP	Citrus Fruit Prorationing
CG	Cigars
CGC	Cigars & Cigarettes
CH	Champagne
CL	Cigarettes, State-Local
CLF	Cauliflower
CLM	Cigarette Meter Stamps, State-Local
CM	Cigarette Meter Stamps
CN	Concord Grapes
CNA	Cigarettes, Native American
CNM	Cigarette Meter Stamps, Native American
CP	Cleaning & Pressing
CPP	Cigarette Papers
CR	Crab Meat
CRT	Crab Tags
CS	Cotton Seed Meal
CSM	Cosmetics
CST	Cotton Seed Meal Tags
CT	Christmas Tree Tags
CTN	Cotton, Levee Tax Tags

SRS Catalog Prefix List (sorted by prefix)

Prefix	Category
	Documentary stamps, Intangibles, tax on seals, Real Estate Transfer, Insurance, Housing
D	Permits & Standards
DA	Documentary (Attorney at Law)
DB	Documentary (Bill of Lading)
DF	Canned Dog Food
DLM	Drivers' License Meter Stamp
DM	Documentary Meter Stamps, Intangible Tax Meter Stamps
DMV	Department of Motor Vehicles
DN	Documentary (Insurance)
DP	Documentary (Passenger -- Passage Tickets)
DR	Drugs
DRC	Drugs (Controlled Substances)
DRM	Drugs (Marijuana)
DS	Stamped Paper
DX	Documentary (Exchange)
E	Eggs, Eggs Certificates of Quality
EB	Beer, Exported
EH	Eggs, Hand-stamps
EL	Liquor, Exported
ELC	Electrical Inspection
ELV	Elevator
EM	Egg Meter Stamps
EW	Wine, Exported
FD	Food & Drug
FE	Feed, Feeding stuffs, Mineral Feed
FET	Feed Tags
FM	Farm Implement
FR	Fruit
FT	Fertilizer
FTT	Fertilizer Tags
FUT	Fur Tags
FUT	Fur Tags
G	Gasoline
GC	Grasses & Clovers (Seed)
GR	Grapefruit
GT	Gasoline Tags

SRS Catalog Prefix List (sorted by prefix)

Prefix	Category
HL	Honey Labels
HY	Honey
IC	ICC Cab Card Stamps
ICD	ICC Cab Card Stamps (Door Stickers)
IF	Insecticide or Fungicide
IH	Honey, Imported
INV	Tax on Investments
IW	Wine, Imported
K	Kerosene, Coal Oil
KT	Kerosene Tags
L	Liquor, Liquor Tax Exempt, Beer Liquor & Wine, Mixed Beverage
LB	Lab Fee
LC	Liquor, Case
LD	Lard Substitute
LE	Limes
LL	Liquor Seals (Bottle Labels)
LM	Lime
LML	Liquor, Military (Tax Exempt)
LN	Linseed Oil
LP	Land Plaster
LPT	Land Plaster Tags
LQM	Liquor Meter Stamps
LR	Livestock Remedy
LRT	Livestock Remedy Tags
LS	Liquor Seals (Beer, Liquor & Wine)
LSF	Liquor Seals (Federal Bottle Stamps)
LSP	Liquor Seals (Privately Printed)
LX	Luxury
LY	Lottery
MA	Malt, Malt & Wort
MD	Music Box, Music Device
MG	Mortgage Endorsement
MN	Mineral Documentary
MT	Melon & Tomato
MV	Motor Vehicle, Motor Vehicle Title

SRS Catalog Prefix List (sorted by prefix)

Prefix	Category
NPT	Native Plant Tags, Wood Receipt
O	Oil
OL	Oleomargarine
OR	Oranges
OY	Oysters
OYT	Oyster Tags
PB	Punchboard, Gambling
PBM	Punchboard Meter Stamp
PC	Playing Cards
PG	Insecticide & Fungicide, Paris Green
PH	Peat & Humus
PHT	Peat & Humus Tags
PL	Pharmacist's Liquor, Medicinal Liquor
PM	Powdered Milk
POL	Poll Tax
PS	Packet Seed, Vegetable Seed
PT	Potatoes
PTT	Potato Tags
PV	Paint Varnish or Stain
RE	Real Estate, Real Estate Transfer
REM	Real Estate Meter Stamps
RH	Rhubarb
RT	Road Tax
SA	Shad
SA	Sales
SAT	Shad Tags
SB	Strawberries
SC	Scallops
SCD	Secured Debt
SD	Soft Drinks, Syrups
SDT	Soft Drink Tags
SE	Seed
SET	Seed Tags
SG	Sporting Goods
SH	Shrimp
SHT	Shrimp Tags
SL	Liquor, Special
SP	Sweet Potatoes
SPT	Sweet Potato Tags
ST	Stock Transfer
STC	Self Liquidating Tax Certificate
SU	Suction Dredge

SRS Catalog Prefix List (sorted by prefix)

Prefix	Category
T	Tobacco
TA	Tangerines
TBM	Tobacco Meter Stamps
TC	Tomato & Cucumber
TE	Terrapin
TER	Termites
TET	Terrapin Tags
TK	Turkey
TKT	Turkey Tags
TM	Tomatoes, Tomato Seed
TS	Trading Stamp
VC	Vending, Cigarettes
VCG	Vending, Cigars
VE	Vending, Vending Food, Vending Machine, Penny/Nickel Vender
W	Wine, Wine Case, Wine Keg
WC	Wine Identification
WL	Wine & Liquor, Wine & Mixed Beverage
WM	Wine Meter Stamps
WT	Wine & Liquor Tax Paid
WW	Withdrawn Wine

SRS Catalog Prefix List (sorted by category)

Prefix	Category
AG	Agricultural Inspection
AR	Alcohol (Container Refund)
AM	Ammunition
AC	Apple Cards
AP	Apples, Apple Advertising, Apple Merchandising
BD	Bedding
BW	Beer & Wine
BM	Beer Meter Stamp
BT	Beer, Beer (Bottle Labels), Military (Bottle Labels)
B	Beer, Cereal Beverage, Malt Liquor, Military Beer
EB	Beer, Exported
BTK	Beer, Keystone Bottle Labels
BTL	Beer, Provisional Bottle Labels
BL	Business License
BLM	Business License Meter Stamps

SRS Catalog Prefix List (sorted by category)

Prefix	Category
DF	Canned Dog Food
CLF	Cauliflower
CE	Cereal Seed
CH	Champagne
CT	Christmas Tree Tags
CM	Cigarette Meter Stamps
CNM	Cigarette Meter Stamps, Native American
CLM	Cigarette Meter Stamps, State-Local
CPP	Cigarette Papers
C	Cigarettes
CNA	Cigarettes, Native American
CL	Cigarettes, State-Local
CG	Cigars
CGC	Cigars & Cigarettes
CB	Citrus Beverage
CF	Citrus Fruit
CFA	Citrus Fruit Advertising
CFH	Citrus Fruit Hand-stamps
CFP	Citrus Fruit Prorationing
CAT	Clam Tags
CA	Clams
CP	Cleaning & Pressing
CN	Concord Grapes
CSM	Cosmetics
CS	Cotton Seed Meal
CST	Cotton Seed Meal Tags
CTN	Cotton, Levee Tax Tags
CR	Crab Meat
CRT	Crab Tags

SRS Catalog Prefix List (sorted by category)

Prefix	Category
DMV	Department of Motor Vehicles
DA	Documentary (Attorney at Law)
DB	Documentary (Bill of Lading)
DX	Documentary (Exchange)
DN	Documentary (Insurance)
DP	Documentary (Passenger -- Passage Tickets)
DM	Documentary Meter Stamps, Intangible Tax Meter Stamps
D	Documentary stamps, Intangibles, tax on seals, Real Estate Transfer, Insurance, Housing Permits & Standards
DLM	Drivers' License Meter Stamp
DR	Drugs
DRC	Drugs (Controlled Substances)
DRM	Drugs (Marijuana)
EM	Egg Meter Stamps
E	Eggs, Eggs Certificates of Quality
EH	Eggs, Hand-stamps
ELC	Electrical Inspection
ELV	Elevator
FM	Farm Implement
FET	Feed Tags
FE	Feed, Feeding stuffs, Mineral Feed
FT	Fertilizer
FTT	Fertilizer Tags
BU	Flower Bulbs
FD	Food & Drug
FR	Fruit
FUT	Fur Tags
FUT	Fur Tags
G	Gasoline
GT	Gasoline Tags
GR	Grapefruit
GC	Grasses & Clovers (Seed)
HY	Honey
HL	Honey Labels
IH	Honey, Imported

SRS Catalog Prefix List (sorted by category)

Prefix	Category
IC	ICC Cab Card Stamps
ICD	ICC Cab Card Stamps (Door Stickers)
PG	Insecticide & Fungicide, Paris Green
IF	Insecticide or Fungicide
KT	Kerosene Tags
K	Kerosene, Coal Oil
LB	Lab Fee
LP	Land Plaster
LPT	Land Plaster Tags
LD	Lard Substitute
LM	Lime
LE	Limes
LN	Linseed Oil
LQM	Liquor Meter Stamps
LS	Liquor Seals (Beer, Liquor & Wine)
LL	Liquor Seals (Bottle Labels)
LSF	Liquor Seals (Federal Bottle Stamps)
LSP	Liquor Seals (Privately Printed)
LC	Liquor, Case
EL	Liquor, Exported
L	Liquor, Liquor Tax Exempt, Beer Liquor & Wine, Mixed Beverage
LML	Liquor, Military (Tax Exempt)
SL	Liquor, Special
LR	Livestock Remedy
LRT	Livestock Remedy Tags
LY	Lottery
LX	Luxury
MA	Malt, Malt & Wort
	Mechanical Game, Amusement Device, Amusement Machine, Penny Amusement Machine, Music Machine (Jukebox), Wall Box, Slot
AD	Machine
MT	Melon & Tomato
MN	Mineral Documentary
MG	Mortgage Endorsement
MV	Motor Vehicle, Motor Vehicle Title
MD	Music Box, Music Device

SRS Catalog Prefix List (sorted by category)

Prefix	Category
NPT	Native Plant Tags, Wood Receipt
O	Oil
OL	Oleomargarine
OR	Oranges
OYT	Oyster Tags
OY	Oysters
PS	Packet Seed, Vegetable Seed
PV	Paint Varnish or Stain
PH	Peat & Humus
PHT	Peat & Humus Tags
PL	Pharmacist's Liquor, Medicinal Liquor
PC	Playing Cards
POL	Poll Tax
PTT	Potato Tags
PT	Potatoes
PM	Powdered Milk
PBM	Punchboard Meter Stamp
PB	Punchboard, Gambling
REM	Real Estate Meter Stamps
RE	Real Estate, Real Estate Transfer
RH	Rhubarb
RT	Road Tax

SRS Catalog Prefix List (sorted by category)

Prefix	Category
SA	Sales
SC	Scallops
SCD	Secured Debt
SE	Seed
SET	Seed Tags
STC	Self Liquidating Tax Certificate
SA	Shad
SAT	Shad Tags
SH	Shrimp
SHT	Shrimp Tags
SDT	Soft Drink Tags
SD	Soft Drinks, Syrups
SG	Sporting Goods
DS	Stamped Paper
ST	Stock Transfer
SB	Strawberries
SU	Suction Dredge
SPT	Sweet Potato Tags
SP	Sweet Potatoes
TA	Tangerines
INV	Tax on Investments
TER	Termites
TE	Terrapin
TET	Terrapin Tags
T	Tobacco
TBM	Tobacco Meter Stamps
TC	Tomato & Cucumber
TM	Tomatoes, Tomato Seed
TS	Trading Stamp
TK	Turkey
TKT	Turkey Tags

SRS Catalog Prefix List (sorted by category)

Prefix	Category
VC	Vending, Cigarettes
VE	Vending, Vending Food, Vending Machine, Penny/Nickel Vender
VCG	Vending, Cigars
WT	Wine & Liquor Tax Paid
WL	Wine & Liquor, Wine & Mixed Beverage
WC	Wine Identification
WM	Wine Meter Stamps
EW	Wine, Exported
IW	Wine, Imported
W	Wine, Wine Case, Wine Keg
WW	Withdrawn Wine