



**State Revenue Society  
Catalog Standards**

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

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

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

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

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

- Updated SRS Standard Prefixes

# State Revenue Society

## Catalog Standards

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## 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 deal 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 to date, periodically reviewed, properly communicated, and can be clearly applied.

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

Catalog Editor, State Catalog Coordinators, and individual collectors: Insure that these Standards are applied to the SRS Catalog. This 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:

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

#### MEMBERS:

- ✓ SRS OFFICERS: President, Vice President, Secretary, Treasurer, Immediate Past President
- ✓ GOVERNORS (3)
- ✓ EDITOR, SRS CATALOG: Scott Troutman
- ✓ MEMBERS AT LARGE: Michael Florer, Ed Kettenbrink, Ronald Leshner, Mack Matesen, Kenneth Pruess, William Smiley
- ✓ CHAIRMAN: Hermann Ivester

#### 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 SRS Catalog Editor works according to an approved priority list to generate draft SRS Catalog revisions, and provides the Chairman with schedules for their delivery, as well as proposed publication dates.
- The SRS Catalog Editor sends draft Catalog revisions to all Committee Members, and the appropriate State Catalog Coordinators.

- 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 SRS Catalog Editor.
- 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 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.
- SRS Catalog Editor uses consolidated Committee input to generate publication-ready Catalog pages, and sends it to the Chairman, the President, and to those that provided input on the draft, for final review and approval. Any questions from the Editor should be directed to the Chairman.
- 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).

#### Included

- State Government issued or authorized stamps, meters, and tags:
  - indicating that a tax has been paid, a fee has been collected, or a service provided, or
  - that make reference to tax exempt status, or that serve to safeguard the collection of state taxes and fees.
- Any category in Hubbard should be continued in the absence of strong reasons to do otherwise. For example, the classic status of San Francisco poll tax receipts should be enough reason to continue to list these items in the addendum to the California listings.

#### Excluded

- Weights and measures issues
- 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, in which case they should be included in an addendum)
- Stamps issued by any political subdivision of a state (municipalities, counties, taxing authorities, etc.)
- Stamps issued to be placed on automobile license plates

### **Specimens, Proofs and Essays**

Specimens, Proofs and Essays are to be listed in the main listing for each State, using appropriate suffix. Proofs and Essays shall carry the usual meaning.

Specimens are otherwise valid stamps that have been de-monetized, or invalidated for use, usually by punching, or by marking, overprinting, or hand stamping, e.g., “SPECIMEN”, “SAMPLE NOT TO BE SOLD”, or “VOID”. The term “Specimen” is also defined here to include varieties with missing serial or control numbers. Stamps with these visual characteristics should be listed as Specimen varieties of the otherwise identical, valid stamps. Printers waste shall not be considered a Specimen variety.

Often, the exact reason for invalidation of a particular State revenue stamp is unknown, and methods and practices vary by State. Possible reasons for the existence of invalid stamps include provision of printer samples, collector samples/issues, reference samples for the State taxing authority, or for identifying remainders prior to, or as a means of, destruction.

Where specific information does exist, brief notes may be added to the individual item listing for differentiation. The Lead Reviewer shall decide, on a case by case basis, whether to list an item as a Specimen, and what notes are to be provided.

### **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. 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 delisting. A stamp should be considered a phantom if:

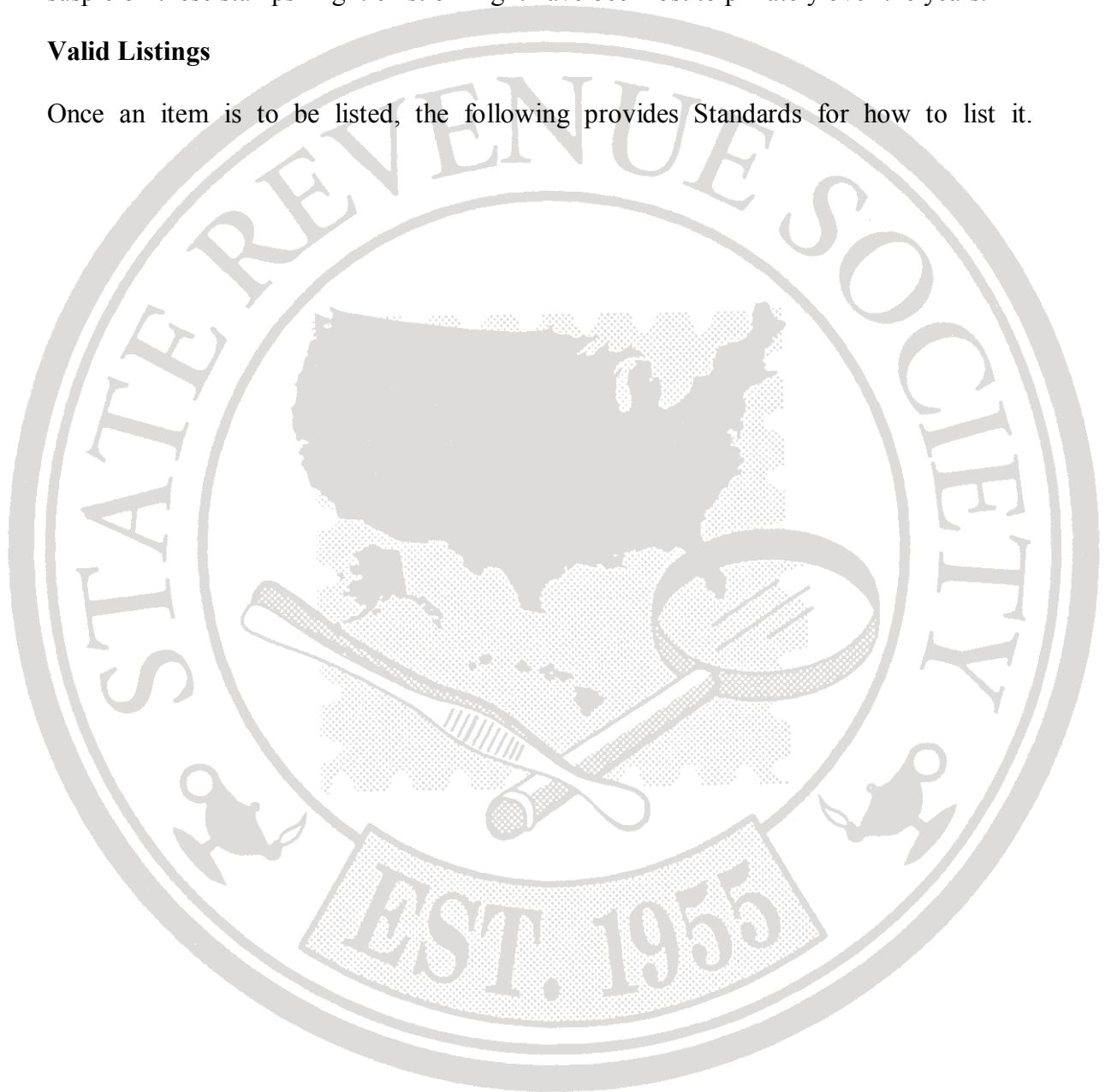
- no collectors confirm that they have it

- no collectors confirm that they have actually seen it
- no credible, direct evidence exists in State Law or correspondence from relevant State agencies, in scholarly professional journals, or in auction house listings

It may be acceptable 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 provides Standards for how to list it.



<u>Item</u>	<u>Standards</u>
<p><b>LISTING CONTENT</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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. (See Dates Standard, and listing example in the Addendum)</li> <li>• Issue/Series listings, e.g., “1964”, should contain the following information (see listing example):             <ul style="list-style-type: none"> <li>○ Year of issue, or first use. Follow Dates Standard.</li> <li>○ Type of stamp, e.g., decal, heat transfer if not the same for the entire Category. “Paper” need not be stated, except within categories where paper stamps are far the exception.</li> <li>○ Description of distinguishing visual characteristics of stamp design. Normally this would be 1-3 lines of text. Signatures of State Officials, if present, should be noted exactly as they appear on the stamp.</li> <li>○ Dimensions using the Stamp Dimensions Standard.</li> <li>○ Separation gauge -- perforated, rouletted, or imperforate according to the Separation Standard.</li> </ul> </li> <li>• Individual item listings (see listing example Addendum):             <ul style="list-style-type: none"> <li>○ Catalog number using the Numbering Standard</li> <li>○ Denomination: monetary, or volume/quantity units <u>as 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.</li> <li>○ Color, using the Color Standard.</li> <li>○ Other major distinguishing aspect, e.g., perforation difference from rest of issue/series, special</li> </ul> </li> </ul>

	<p>distinguishing markings, series number, or special date, etc. Normally a few words; located between color and value. See listing example.</p> <ul style="list-style-type: none"> <li>○ Value unused, using the Values Standard.</li> <li>○ Value used, using the Values Standard.</li> </ul> <ul style="list-style-type: none"> <li>• Specimens, Proofs and Essays are listed in the main listing with “S”, “P”, and “E” suffixes.</li> <li>• Listing format: See the listing example Addendum.</li> </ul>
<p><b>LISTING ORDER</b></p>	<ul style="list-style-type: none"> <li>• Listing Categories in alphabetical order, by major category, then by sub-category, if any.</li> <li>• Issues/Series, e.g., “1964.”, in chronological order. A new stamp design should start a new issue/series.</li> <li>• Individual listings in ascending order, by monetary or volume denomination.</li> </ul>
<p><b>LISTING CATEGORIES</b></p>	<ul style="list-style-type: none"> <li>• 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”. Compare also the note under AZ Luxury Tax in the catalog.</li> <li>• Adding, re-arranging, reorganizing, or entirely removing Listing Categories from <i>The SRS State Revenue Stamps Catalog</i> is within the scope of current review activities.</li> </ul>
<p><b>NUMBERING</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Minor color difference (see Color Standard)</li> <li>• Use SRS standard prefixes, unless there is a strong reason for doing otherwise (see Prefix Addendum)</li> <li>• Use standard suffixes, if necessary.</li> </ul>

	<ul style="list-style-type: none"> <li>• Upper-case suffixes, e.g., A, B..., can be used to temporarily insert new varieties prior to a re-numbering.</li> <li>• 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. For example, a minor design difference occurring in all denominations of an issue/series might best be split out as a separate series. This might occur in liquor, or tobacco/cigarette categories in which design differences were frequently used for security, or to facilitate audits. Following the <i>Scott Specialized Catalogue</i> practice, avoid using the same letter more than once, i.e., “12Ab” is OK, “12Aa” is not.</li> <li>• The Lead Reviewer has the discretion on where to leave numbering “spaces” for potential future finds.</li> </ul>
<p><b>DATES</b></p>	<ul style="list-style-type: none"> <li>• Dates authorized and last used, where known, should appear at the head of each Listing Category</li> <li>• There should be a date shown for each issue/series. Dates should be based on data such as from legislation or archival documents, or inferred from clear logic.</li> <li>• Earliest known date of use or approximate dates are acceptable. Approximate dates can be that of controlling legislation, and/or dates of office of those signing a stamp, for example.</li> <li>• A highly uncertain date should be followed with a question mark.</li> </ul>
<p><b>VALUES</b></p>	<ul style="list-style-type: none"> <li>• Unused and Used values should be listed, in dollars and cents, based on sound stamps with Fine centering, in condition typical for their use.</li> <li>• Value should be based on supply and demand for buyers and collectors very interested in a consummating a deal.</li> <li>• Reviewing values should be a part of all Catalog revisions.</li> <li>• Improving consistency amongst States is a continuous process.</li> </ul> <ul style="list-style-type: none"> <li>• When a stamp is known to exist, but a value is practically impossible to estimate, a hyphen may be used. A hyphen used for both unused and used values will indicate doubt as to whether the stamp really exists.</li> </ul>

<p>COLOR</p>	<ul style="list-style-type: none"><li>• Use the Color Naming Methodology (see Addendum).</li><li>• Consistently give the same color the same name.</li><li>• Use intuitive, simplest, single-word, color “hue” names whenever there is no finer distinction to be made, i.e., no “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.</li><li>• 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”.</li><li>• Modify the predominant color(s) with “light”, “dark”, “bright”, e.g., “light brown”, or “light reddish brown”, if necessary.</li><li>• Use colloquial names for colors only when they are unambiguous to most people. See the Addendum for a list of colloquial color names to avoid.</li><li>• 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.</li></ul> <ul style="list-style-type: none"><li>• 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:<ul style="list-style-type: none"><li>○ Use “shades” in series/issue description, or in</li></ul></li></ul>
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	<p>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”.</p> <ul style="list-style-type: none"> <li>○ 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.</li> <li>• If minor color distinctions are warranted, assign a lower-case suffix. Avoid assigning more than one based on color.</li> <li>• 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.</li> <li>• 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.</li> </ul>
<p><b>ILLUSTRATIONS</b></p>	<ul style="list-style-type: none"> <li>• Insuring adequate numbers and quality of illustrations is a part of the review process for Catalog revisions.</li> <li>• Use the best quality image available, in .tif format.</li> <li>• When providing new or upgraded images, scan the actual stamp at 300dpi on a black background for an opaque stamp, or white background for a meter stamp printed on transparent plastic, e.g., cigarette meter (a documentary stamp with dimensions 25 x 35 mm, at 300dpi will have a resulting file size of about 400+KB in .tif format, or 200+KB in .jpg format before conversion to .tif). Crop images neatly to show only a narrow background border.</li> <li>• 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.</li> <li>• The Lead Reviewer shall provide a complete set of illustrations electronically, or on DVD/CD-ROM.</li> </ul>

<p><b>STAMP DIMENSIONS</b></p>	<ul style="list-style-type: none"> <li>• Generally, dimensions are the size of a stamp’s design.</li> <li>• Use the maximum, unambiguous dimensions, to the nearest ½ millimeter. State dimensions as width x height in millimeters, e.g., “22 ½ x 35”. If shape is irregular, or uncertain, use “about”, or “abt”.</li> <li>• The size of a perforated, rouletted or imperforate paper stamp is the size of the colored design.</li> <li>• The size of a decal is the maximum dimension of the die cut area (usually includes a white border outside the colored design). Although it is technically a part of the decal, decal size does not include a difficult-to-see, nearly transparent “border” outside the opaque area.</li> <li>• The size of a tag is the full dimension of the tag.</li> <li>• The size of a self-adhesive is the full size of the die cut area.</li> <li>• 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.</li> </ul>
<p><b>SEPARATION – PERFORATION &amp; ROULETTING</b></p>	<ul style="list-style-type: none"> <li>• Use the SRS perforation Standard.</li> <li>• Report perforation and rouletting gauge to the nearest ¼ gauge.</li> <li>• Kiusalas perforation notation may be added following the metric notation if desirable for clarity. (See Addenda)</li> </ul>
<p><b>TERMINOLOGY</b></p>	<ul style="list-style-type: none"> <li>• Use SRS Catalog abbreviations and definitions.</li> <li>• See separate SRS Standards herein for additional definitions and abbreviations</li> <li>• Use standard terminology and abbreviations, such as in the <i>Scott Specialized Catalogue</i>, or <i>Fundamentals of Philately</i> (Williams)</li> </ul>

## State Revenue Society Catalog Standards

### 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 =  $20 \times (\# \text{ cycles})/\text{length}$ .
- 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.
  - Appropriate magnification suggested is about 3X.
  - Lighting should be diffuse to avoid shadows.
  - 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 1/2 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.



## 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  $\frac{1}{2}$  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 Catalog Number Prefixes

By Peter Martin

What follows is the first effort to prepare a standardized list of state revenue category prefixes that can be used in catalog numbering. In the past, individual catalog editors used different approaches in their catalog numbering, with the result that stamp identification could be confusing. Collectors shouldn't have to guess whether Bedding is BE or BD; whether FE stands for Fertilizer or Feed. This list provides state revenue catalogers with an easy to use reference that will provide standardized prefixes to which they will add numbers based upon individual research. The list includes numerous subject variations and will therefore accommodate any catalog editor's organizational concept, whether it is based on broad or narrow categories or the identification printed on a stamp.

General guidelines used in developing this list were: The first two letters of the catalog prefix will always be the state's two-digit postal abbreviation. While, alphabetically, the states are not in order, virtually everyone is familiar with the postal abbreviations. In a catalog or listing for a particular state the prefix, such as AL for Alabama, can be omitted because it is understood (because of the headline or a reference in the introduction) but any time multiple states are listed, or any time there might be confusion, the state prefix should be used in conjunction with the remainder of the catalog number.

If the stamp is a city/county/municipal issue, the state identifier will be followed by, in parenthesis, a two or three digit city/county/municipal identifier. The codes for this listing will be developed when the SRS city/county/municipal catalog is closer to completion. In all likelihood, there will be duplication in city/county/municipal abbreviations for different states so the state identifier must always be used with the city/county/municipal identifier.

Following the state identifier (or city/county/municipal identifier for those issues) will be a one to four digit code for the revenue stamp category. One-digit codes are used for large categories or those easily identified with a letter. Hence we have: B-Beer; C-Cigarette; D-Documentary; E-Egg; F-Fishing; G-Gasoline; H-Hunting; K-Kerosene; L-Liquor; O-Oil; T-Tobacco; V-Vending and W-Wine. A few will have three or four digits due to two-digit conflicts that can not be resolved (EL-Elevator; ELQ-Export Liquor and SF-Sea Food/Seafood Tags; SFR-Soft fruits) or for clarity (Drug stamps, Sales) or when part of a larger category like hunting or fishing.

Most identifiers will be two digits. In producing identifiers, the following general guidelines were adopted:

1. Refrain from using O, Q and I (confused with 0 and 1) in the last letter of a category prefix
2. Use first letters of multiple word titles
3. Use the first two consonants in one-word titles unless already used, then consider first and last letter or other readily identifiable letter associated with the title.

Following the category will be the catalog number assigned by the editor. Usually, the numbers will be based upon the chronological order of the stamp's issue and then by lowest denomination first, although the exact method of numbering is up to the editor.

Following the catalog number come any suffixes.

Small letters (a-z) designate varieties of the same stamp design. These may be for color shades, different printings, different backers, errors or any other reason that the editor chooses.

Capital letters after the catalog number designate: essay—E; meter—M; proof—P; specimen—S; tag—T.

The resulting catalog prefixes and numbers will look like these examples:

**ALPC1**—Alabama playing card #1

**OHB1a**—Ohio Beer #1 variety "a"

**AKFKS1**—Alaska Fishing King Salmon #1

**AZCM10S**—Arizona Cosmetics #10 Specimen

**CTEL5P**—Connecticut Elevator #5 proof

**MI(DT)BD1**—Michigan (Detroit) bedding stamp #1

*For comments about this listing, e-mail: [pmartin2525@yahoo.com](mailto:pmartin2525@yahoo.com)*

Rev. 2.2 5/09 **State Revenue Category Prefixes**

AD	Amusement Device/ Amusement Machine	CLF	Cauliflower	FIM	Farm Implement
AG	Agricultural Inspection	CM	Cosmetics	FIW	Fireworks
AL	Alcohol	CN	Concord Grapes	FLD	Field Trials
AM	Ammunition (also, Shell Tax)	CON	Conveyance	FR	Fruit/Fruit Inspection
AP	Apple, Apple Inspection	CP	Cleaning, Laundering and Pressing	FRCH	Fruit, Cherry
APA	Apple Advertising/ Marketing/Merchandising	CPP	Cigarette Papers	FS	Flower Seed
APP	Apples and Peaches	CR	Crabs/Crab Meat	FT	Fertilizer
APPD	Apple-Private Die — Mfg. Initials in ( )	CS	Cotton Seed/Cotton Seed Meal/Cotton Seed, Meal and Fertilizer	FW	Firewood
APC	Apple Cards	CT	Christmas Tree	G	Gasoline
AR	Alcohol Refund	CTB	Cigarette and Tobacco	GC	Grasses and Clover
AT	Attorney at Large	CV	Cigarette Vending	GR	Grapefruit
AU	Airport Use	CW	Case Wine	GRA	Grapefruit Advertising
		CX	Cigars, Cigarette, Tobacco	HCE	Heating and Cooling Equipment Inspection
B	Beer	D	Documentary	HY	Honey/Honey Inspection
BC	Beer Control	DE	Deed/Deed Excise	HYPD	Honey-Private Die — Mfg. Initials in ( )
BD	Bedding	DF	Dog Food		
BE	Beer Export	DM	Deer Meat	IB	Imported Beer
BL	Business License	DMV	DMV info	ICC	Interstate Commerce Commission
BLD	Billiard	DR	Drug		(“Bingo” stamps)
BOL	Bill of Lading	DRC	Drug-Cocaine	IF	Insecticide or Fungicide
BPD	Beer-Private Die — Mfg. Initials in ( )	DRCS	Drug-Controlled Substance	IL	Imported Liquor
BT	Beer Taxpaid Labels/ Beer Labels	DRL	Drug-Illicit Liquors	IN	Intangibles
BU	Bulbs	DRM	Drug-Marijuana	INS	Insurance
BW	Beer and Wine	DRP	Drug-Psilocin/Psilocybin Mushrooms	INV	Investment
		DS	Drinks and Syrups	IW	Imported Wine
C	Cigarette/Cigarette Taxpaid	DT	Dog Training	JA	Japanese Beetles
CA	Case Liquor	E	Egg/Egg Inspection	JB	Jukebox/Wallbox
CB	Citrus Beverage	EA	Egg Case Stamp		
CC	Citrus Control	EB	Export Beer	K	Kerosene
CCP	Custom Combiners Permit	EC	Egg Candling		
CE	Cereal Seed	EL	Elevator	L	Liquor
CF	Citrus Fruit/Citrus Fruit Inspection	ELC	Electrical Inspection	LA	Law
CFA	Citrus Fruit Advertising/ Citrus Advertising	ELQ	Export Liquor	LB	Lab Fees
CFM	Custom Formula Mix	EPD	Egg-Private Die — Mfg. Initials in ( )	LC	Liquor, Case/Case Liquor
CG	Cigar	ER	Endangered Resource	LD	Lard Substitute
CGC	Cigar and Cigarette	EW	Export Wine	LE	Limes
CGV	Cigar Vending	EX	Exchange/Bill of Exchange	LEA	Limes Advertising
CH	Champagne	FD	Food and Drug	LF	Liquor Floor Tax
CL	Clams	FE	Feed	LL	Liquor Label
				LM	Lime
				LML	Liquor Military

## Rev. 2.2 5/09 State Revenue Category Prefixes

LN	Linseed Oil	PF	Pheasant Food	SP	Sweet Potatoes
LP	Land Plaster	PFX	Plumbing Fixture Inspection	ST	Stock Transfer
LPT	Liquor Permit			STB	Strawberry
LR	Livestock Remedy	PG	Paris Green	SU	Suction Dredge
LS	Liquor Seals	PH	Peat and Humus		
LST	Liquor Strip (including Federal with overprint)	PL	Pharmacists liquor/ Prescription Liquor	T	Tobacco
LT	Liquor Transfer	PM	Powdered Milk	TA	Tangerine
LX	Luxury Tax	PN	Poultry Inspection	TAA	Tangerine Advertising
LY	Lottery	POL	Poll Tax	TC	Tomato and Cucumber
		PRT	Property Transfer	TE	Terrapin
MA	Malt/Malt Tax/ Malt Beverage	PS	Packet Seed	TER	Termite
MB	Mixed Beverage	PT	Potatoes	TM	Tomatoes
MD	Music Device/ Music Machine	PTG	Processed Trout and Game	TP	Tobacco Products
MF	Mature Fruit/ Mature Citrus Fruit	PV	Paint Varnish and Stain	TR	Transaction
MG	Mortgage/ Mortgage Indorsement	R	Recordation	TRE	Tree Inspection
MH	Mobile Home Inspection	RB	Rebates	TRP	Transportation
ML	Medicinal Liquor	RE	Real Estate/Real Estate Transfer/Realty Transfer/ Property Transfer	TS	Trading Stamp
MN	Mineral Documentary	REC	Real Estate-County Property Transfer Tax	TSC	Tomato Seed Certification
MNF	Mineral Feed	RH	Rhubarb	TX	Tax Certificate
MP	Malt Products			UBS	“Bingo” Stamps
MR	Marine Insurance	SA	Sales/Sales Tax	V	Vending
MT	Melon and Tomato	SAC	Sales Cards	VE	Vegetable
MV	Motor Vehicle/ Motor Vehicle Inspection	SAM	Sales Tax Memoranda	VF	Vegetable and Flower Seed
MVT	Motor Vehicle Transfer	SAT	Sales Tax Coupons	VG	Video Game
MZ	Muzzleloading	SB	Sugar Beets	VP	Vegetable Plant
		SC	Scallops	VS	Vegetable Seed
O	Oil	SCD	Secured Debt	W	Wine/Wine Inspection
OL	Oleo	SD	Soft Drinks	WA	Watermelon
ON	Onion	SDS	Soft Drink Syrups/ Soft Drinks and Syrups	WB	Wine and Beer
OR	Orange	SE	Seed	WC	Wine Control
ORA	Orange Advertising	SF	Sea Food	WH	Whisky
OY	Oysters	SFD	Stock Food	WL	Wine and Liquor
		SFR	Soft Fruits	WM	Weights and Measures
P-	Proprietary (followed by category, i.e.: Proprietary Egg is P-E)	SFRA	Soft Fruit Advertising	WMB	Wine and Mixed Beverage
PA	Passenger Ticket	SG	Sporting Goods	WS	Wine Seal
PB	Punchboard (Trade Simulator/Pickle Card/ Use Tax)	SH	Shrimp	WT	Wine Taxpaid
		SL	Seals/Tax on Seals	WV	Water Vending
PC	Playing cards	SLM	Slot Machines	WW	Withdrawn Wine
		SM	Snowmobile		
		SN	Snuff		
		SNT	Snuff & Chewing Tobacco		

## Rev. 2.2 5/09 **Hunting and Fishing Category Prefixes**

<b>Fishing</b>					
F	Fishing/Fishing License	FTP	Two-Pole Stamp	HMZ	Muzzleloading/ Muzzleloading Rifle
F(CB)	Fishing (Chesapeake Bay Sport Fishing)	FTR	Trout/Trout Permit	HNF	National Forest
F(FG)	Fishing (Flaming Gorge)	FTS	Trout-Salmon/Salmon Trout	HNR	Non Resident
F(GL)	Fishing (Great Lakes Salmon Trout)	<b>Hunting</b>			
F(LE)	Fishing (Lake Erie)	H	Hunting	HPA	Public Access
F(LP)	Fishing (Lake Powell)	H(EP)	Hunting (East Prairie)	HPE	Permit to Hunt
F(PL)	Fishing (Panguitch Lake)	H(WP)	Hunting (West Prairie)	HPH	Pheasant/Pheasant Habitat
FAD	Additional Day	HAD	Archery Deer/Special Archery Deer	HPL	Public Lands Hunting
FAH	Aquatic Habitat	HAM	Archery & Muzzleloading Rifle	HPQ	Pheasant and Quail
FAR	Additional Rod	HAR	Archery/Archery Hunting/ Bow and Arrow	HPR	Pheasant Restoration
FAS	Atlantic Salmon	HBA	Big Game Archery	HQU	Quail
FCN	Cisco Netting	HBB	Black bear Conservation	HSD	Special Area Permit to Hunt Deer
FCR	Crawfish	HBD	Bear-Deer Damage	HSE	Special Area Permit to Hunt Elk
FCS	Combination Fishing and Hunting	HBF	Big Game Firearms	HSF	State Forest
FDU	Daily Usage	HBG	Big Game/Big Game Hunting	HSG	Small Game
FFF	Food Fish-Personal Use	HBH	Bow and Arrow Hunting/ Bowhunting	HSP	Sportsman/Sportsman's Stamp
FH	Fishing and Hunting	HBL	Bird/Bird License	HTF	Hunting, Trapping and Fishing
FHC	Hood Canal Shrimp	HBM	Big Game Muzzloading	HTFA	Fall Turkey
FHS	Hunting and Sport Fishing	HBR	Bear/Bear Hunting	HTK	Turkey
FHW	Husband and/or Wife Fishing	HBU	Buck Deer	HTL	Turkey License
FIF	Ice Fishing	HC	Conservation	HTP	Turkey Permit
FIN	Inland Fishing	HCC	Crow Control	HTPR	Prairie Turkey
FIW	Inland Waters	HCG	Canada Goose/Special Canada Goose	HTR	Trapping
FIT	Inland Trout	HCV	Combination Validating	HTS	Spring Turkey
FKS	King Salmon-Steelhead Trout	HD	Deer	HTT	Turkey Tag
FLV	Fishing License Validation	HDB	Duck Blind	HTV	Turkey Validation
FMR	Marine Recreational Fisheries	HDE	Deer/Elk/Bear	HTW	Wild Turkey
FOD	One-Day Fishing	HDT	Deer and Turkey	HTWM	Wild Male Turkey
FRC	Razor Clams	HDU	Duck	HUB	Upland Bird
FRP	Reciprocity	HEL	Elk	HUG	Upland Game
FSA	Salmon/Salmon Snagging/ Salmon Commercial	HELs	Elk Supplemental	HUGB	Upland Game Bird & Habitat
FSB	Striped Bass	HF	Hunting and Fishing	HWC	Woodcock
FSF	Sport Fishing/Sport Fishing License	HFB	Furbearer	HWD	White Winged Dove
FSH	Shrimp	HGB	Game Bird/Game Bird & Habitat/Gamebird Habitat/ Bird	HWF	Waterfowl/Waterfowl Conservation
FSFU	Sport Fishing License Upgrade	HGG	General Game	HWH	Wildlife Habitat/Wildlife and Habitat Improvement
FSG	Sturgeon	HGR	Grouse/Special Grouse	HWM	Wildlife Management Area
FSR	Senior Fishing	HHD	Hound		
FST	Salmon and Steelhead Trout	HHG	Handgun		
FSU	Special Use	HLP	Legal Pheasant Food		
FSN	Snook	HLV	Hunting License Validating		
FSW	Saltwater Fishing	HMA	Management Area Hunting		
FTG	Trout and Game	HMD	Mule Deer		
FTJ	Trout Juvenile	HMW	Migratory Waterfowl		

**Addendum**

Listing Example (fictitious):

**Alcoholic Beverages**

Liquor

For Consumption in Florida

Stamps first required in 1933  
Stamp use repealed in 1969

All are water process decals unless otherwise noted.



**L59**

1943. Florida Seal flanked by two small maps. "Liquor Excise Tax". E. W. Scarborough signature. Rose card with "Copyright State Beverage Department of Florida". 25 x 21 mm. Roulette 9 ½.

L59	7 ½ ct	orange	10.00	5.00
L60	12ct	bright green	15.00	7.50
L61	15ct	violet	20.00	10.00
L61A	15 ct	plain card, roul. 7	30.00	15.00
L62	24ct	blue	30.00	15.00
L62a	24ct	light blue	25.00	12.50
L63	30ct	yellow	40.00	20.00
L63S	30ct	punched Specimen	40.00	20.00

**Standard prefix**

**Monetary/volume denomination & unit abbrev.**

**Used value**

**Unused value**

**Major suffix**

**Minor suffix**

**Typical Illustration--often of the first listing in the issue/series--with caption**

**Issue/series date and description**

**Listing Category Description**

**Listing Sub-Category**

**Listing Category**

## Addendum

### **Separation Definitions** (Williams 1990) (Juel 2006) (Datz 2003)

Perforation: Circular or other shaped holes punched between stamps to facilitate detaching them from each other or from contiguous paper. This term is often abbreviated “perf.”

Slot-perforation: A perforation using relatively long, rectangular holes punched between stamps as the means for facilitating separation. A slot-perforated stamp would be described “slot-perforated 7” for example. “Hyphen-hole perforated” and “slot-perforated” are used synonymously.

Hyphen-hole: “Hyphen-hole perforation” is used synonymously with “slot-perforation”.

Roulette or Rouletting: A series of slits pierced in the paper between stamps, or stamp and contiguous paper, to facilitate separation. The distinction between rouletting and perforation is that the rouletting process tears paper, but does not remove paper to facilitate separation. Sometimes making this distinction requires viewing a stamp with another, or selvage, attached. This term is often abbreviated “roul.”, or “roul”.



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.



Teeth: Protrusions of paper remaining after stamp separation originating from paper between perforation holes, or rouletting slits.

Perforation gauge: 1) the number of perforation holes, or teeth, occurring in 20 millimeters (2 centimeters). 2) The instrument or scale used to measure the number of

perforation holes in the standard length. The perforation gauge description is usually “perforated 12”, “perf. 12”, “perf 12”, or “p12”.

Roulette gauge: 1) the number of rouletting slits, or teeth, occurring in 20 millimeters (2 centimeters). 2) The instrument or scale used to measure the number of rouletting slits in the standard length. The rouletting gauge is usually described as “rouletted 6 ½”, “roulette 6 ½”, or “roul 6 ½”.

Compound perforation: A stamp is termed compound perforated when the perforation gauge of one edge is different from the others. Most typically, the top and bottom edges of a stamp have one perforation gauge, and the left and right edges have another. Such stamps are described as “perf 10 ½ x 11” where the first number is the gauge of the horizontal perforations, and the second, the vertical. In the case where a stamp has more than two perforation gauges, it would be described “9 ½ x 12 ½ x 12 ½ x 6 ½”, with numbers in the order top, right, bottom, left.

Imperforate: a term used to describe a stamp without perforation or rouletting. Stamps may also be imperforate horizontally or vertically.

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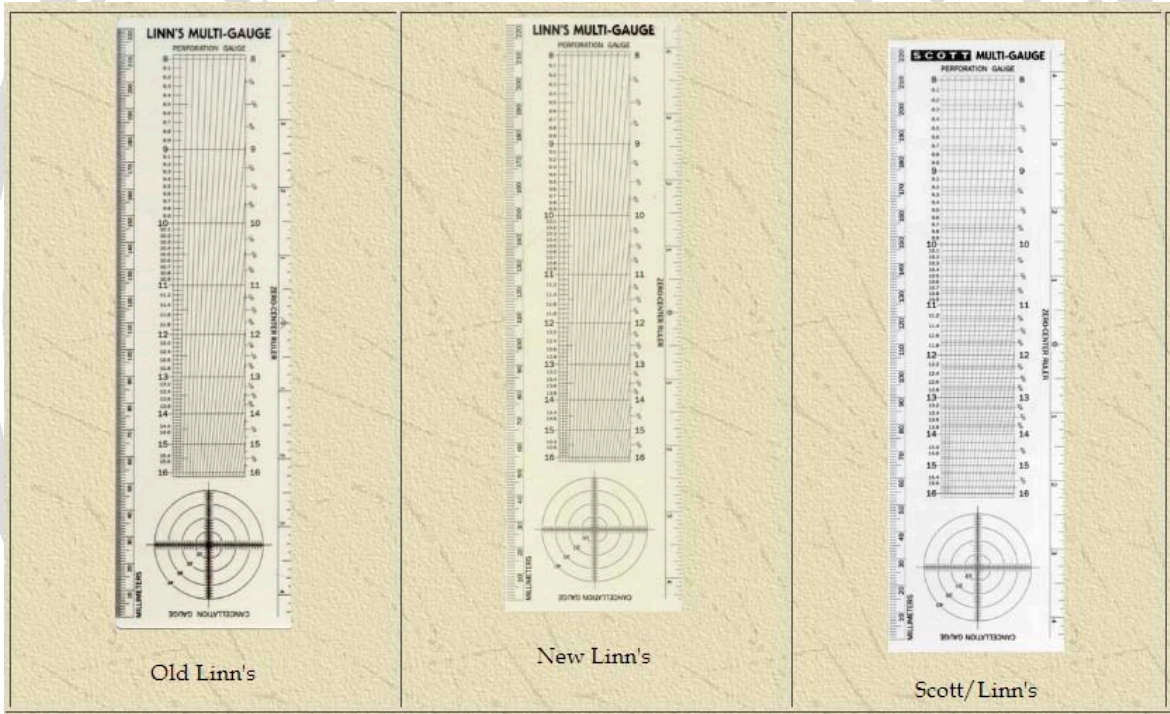
Juel, Rodney A. & Rod, Steven J. *Encyclopedia of United States Stamps and Stamp Collecting*. Kirk House Publishers, 2006.

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### 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:



Addendum

**Measurement Gauges**

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 Kusalas 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 variations. 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 griled 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-no-go 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**

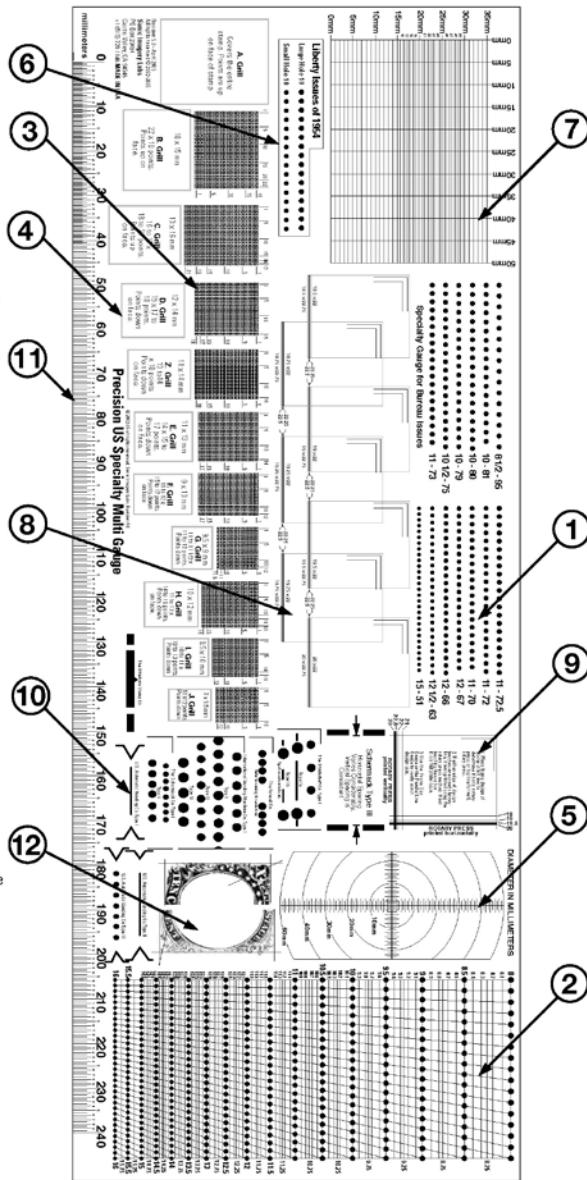
Also commonly called "private perfs". Quickly identify the most common Vending and Affixing Machine Perforations.

**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.



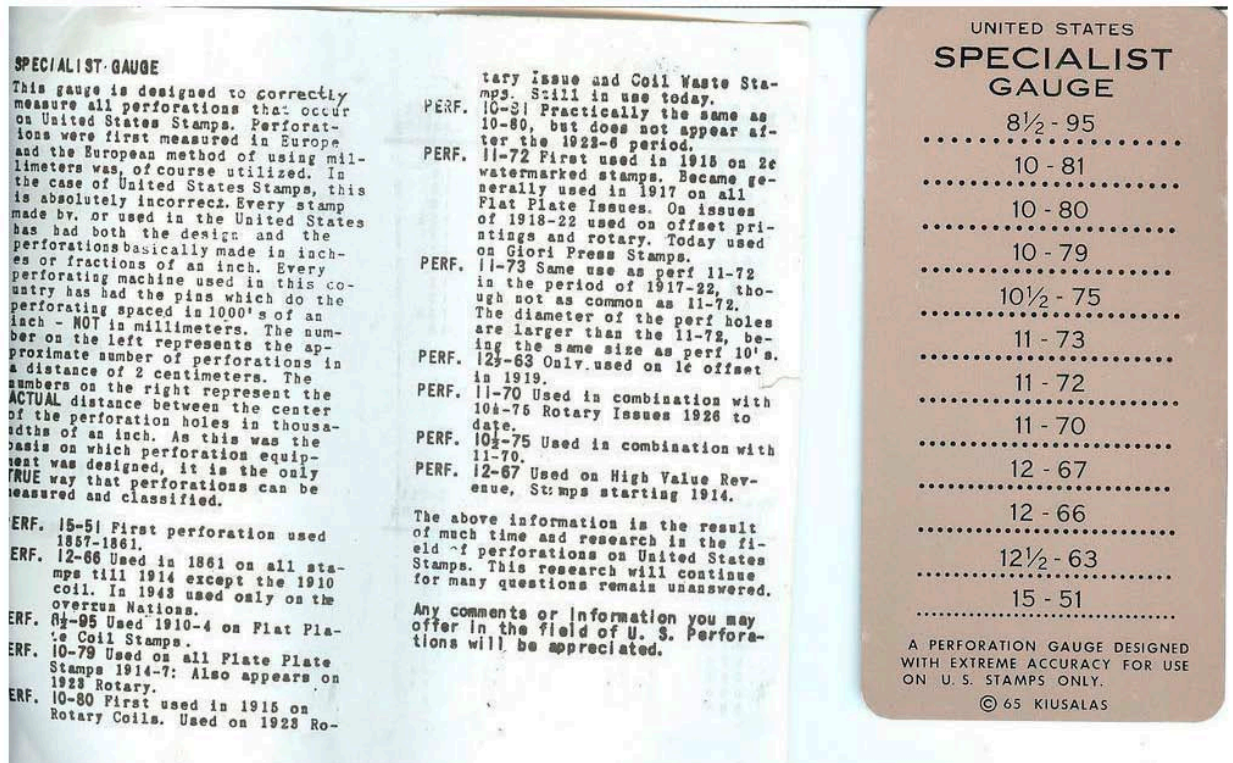
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 DataSheet Revision 5.7, October 2007 for Gauge Revision 5.11

Gauges can be purchased online at:  
<http://www.simgshotvems.com/stamps/USSpecialtyPerf5.html>

Addendum

## 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:

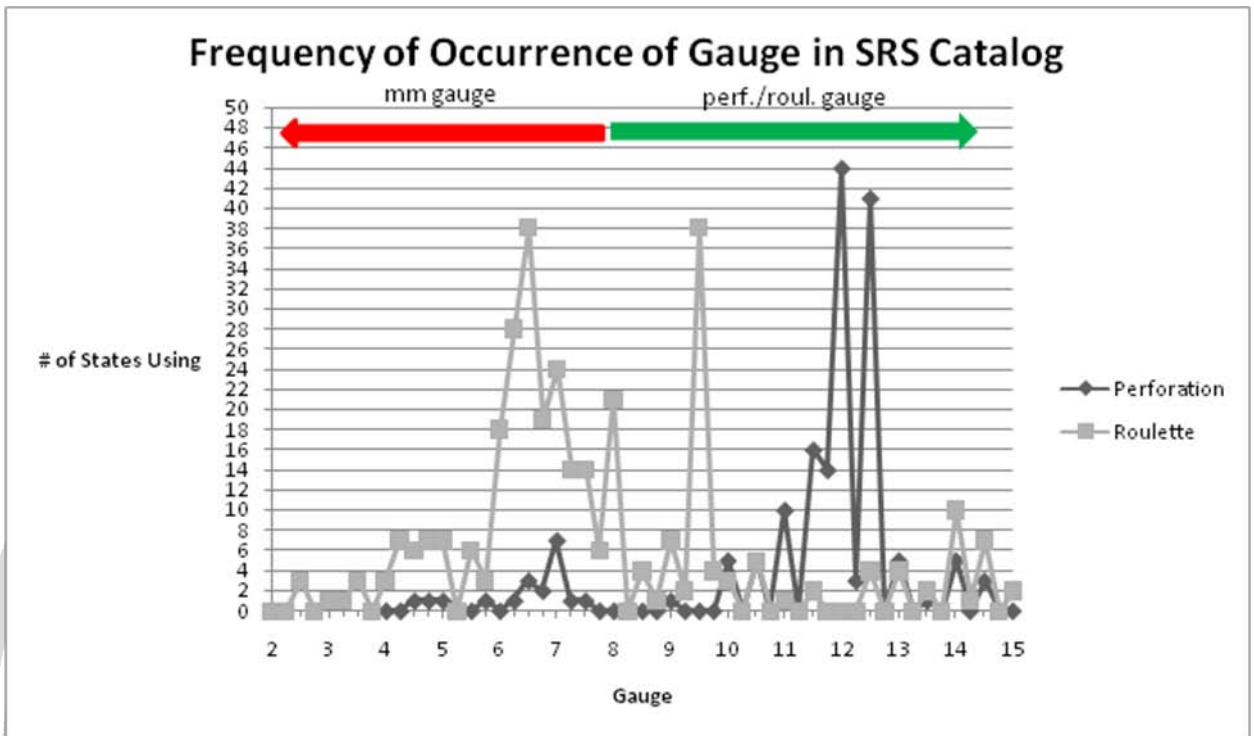


The gauge notation, e.g., 8 ½ - 95, means (approximate perforation gauge) – (actual distance between perforation holes in thousandths of an inch). The hyphen in the notation is not a minus sign, but part of the overall notation.

Once one understands the notation, the Kiusalas gauge and notation describe exactly the perforation gauge of many U. S. Postage stamps. The Kiusalas notation is used especially when trying to make distinctions amongst very similar stamps. It 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 gauges are 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.



Kiusalas Gauge	Nearest Equivalent
8 ½ - 95	8 ¼
10 - 81	9 ¾
10 - 80	9 7/8
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

## Addendum

### **Rationale for Reporting Notation Standard**

The convention for reporting perforation or rouletting gauge as whole numbers with fractions to the nearest  $\frac{1}{4}$  gauge has been chosen for several reasons:

- Newer listings in the *Scott Specialized Catalogue* will be reported to the nearest  $\frac{1}{4}$  gauge. This is as opposed to the previous conventions of  $\frac{1}{2}$  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.

## Addendum

### 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  $11 \frac{3}{4}$ . 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 is not confusing in this case since the measurements result in a calculated roulette gauge of 6.27, and 6.21, both reported as  $6 \frac{1}{4}$ , 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  $6.21 \Rightarrow 6 \frac{1}{4}$ .

### Measurement Precision and Reporting

Consider how closely millimeter gauge measurements have to be made in order to insure reporting gauge accuracy to within  $\frac{1}{4}$  gauge. When measuring a gauge close to 6, one would have to measure a 20mm length to a little better than  $\pm 1/2$  millimeter, or a 40 mm length to a little better than  $\pm 1$  millimeter to be able to unambiguously report gauge to the nearest  $\frac{1}{4}$ . In other words, longer measurement lengths make measurements more precise given the same absolute error in mm.

One can do easy math to figure out other cases:

$$\frac{(\# \text{ cycles of rouletting or perforation to be measured})}{(\text{Actual measurement length})} = \frac{(\text{gauge})}{20}$$

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, magnification, 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!

## Addendum

### **Color Naming Methodology**

The purpose of the color naming methodology is to enable clear communication of stamp color to collectors by giving stamp 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.
  - 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.
  - Background: Ideally the stamp should be viewed on a neutral gray surface.
  - 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 color hue-based modifier, where the first written color name modifies the second, e.g., “yellowish 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” and “blackish”.
- Avoid using colloquial color names that most collectors won’t understand, or won’t understand the distinctions. Some 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. Other examples of non-descriptive, unhelpful color names to avoid are: “amber”, “aquamarine”, “baby blue”, “bistre”, “buff”, “burnt...”, “cerise”, “Chinese...”, “drab”, “faun”,

“flesh”, “fluorescent...”, “fuchsia”, “indigo”, “ivory”, “milky...”, “ochre”, “pastel...”, “peacock blue”, “Persian...”, “puce”, “rich...”, “robins egg blue”, “sage”, “sienna...”, “slate”, “straw” and “ultramarine”.

- When deciding whether two stamps of the same design and denomination should have separate listings based on color, observe the actual stamps side by side whenever possible. Uncalibrated scanners, computer displays, and printers do not have adequate color rendition for making minor color distinctions.

