

# The Philatelic Communicator

## Journal of the American Philatelic Society Writers Unit #30

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www.wu30.org

First Quarter 2016 Issue 191

## Freelance Philatelic Writing - Be Income Tax Aware

### Steve Swain

The generally accepted definition of a freelance writer is one who works for different companies at various times rather than being permanently employed by one company. Self-employed, independent and contract are common synonyms for freelance. From an income tax perspective, a freelance writer is not a salaried employee who receives at the end of the year a Form W-2 that reflects take home earnings after withholdings for federal and state taxes. The W-2 is a critical document when a salaried writer files his or her annual income tax return reporting earnings, taxes paid, additional taxes owed or tax refunds to be received.

But this relatively straightforward income tax process does not apply at all to self-employed, freelance writers. In many respects, a freelance writer must be much more income tax aware than his or her salaried counterparts, all during the year. Freelance writers are responsible for running their own business, keeping all the records for freelance income and expenses, paying their own income taxes and, importantly, paying self-employment taxes. Sounds rather daunting and confusing. What resources are available to freelance philatelic writers to help them understand the many tax laws, required documents, quarterly and annual filing requirements, etc.? What guidance is readily available to assist a freelancer in successfully dodging potential tax minefields?

Without question, there is no substitute for obtaining accounting, tax, and financial advice from a professional tax planner or financial planner. However, information offered on certain websites can provide a freelance philatelic writer a solid foundation for at least understanding the income tax playing field for their special situation. On the [www.freelancersunion.org](http://www.freelancersunion.org) blog site, seven tax tips for first-time freelancers are briefly presented, including insight related to Form 1099, quarterly estimated payments and self-employment tax. Ten mistakes to avoid when filing taxes as a freelancer are offered at [www.thewritelife.com](http://www.thewritelife.com). In essence, presented there are brief cautionary points about how to avoid an IRS audit: Don't overstate business entertainment costs, be careful with reporting losses when expenses exceed income, etc.

One of the most comprehensive and valuable websites I have seen is provided by Susan Lee, a Certified Financial Planner who has prepared taxes for freelancers in New York City for over twenty years. [www.freelancetaxation.com](http://www.freelancetaxation.com) is a no-frills, well designed site offering easy access to topics ranging from tracking freelance income and expenses to preparing for a tax audit. The site comes very close to being an effective tax guide book for freelancers.

Site navigation is accomplished by either hovering your pointer over the main menu categories at the top of every screen and selecting a sub-topic from the drop-down list or selecting a sub-topic from a complete, expanded list available to the left of every page you visit. To set the stage for the education and guidance you can receive from this site, begin your journey by clicking on the page for **Freelance Myths** that presents common misconceptions about the taxation associated with freelance writing:

*"I don't earn enough from my freelance writing to have to file a tax return."*

*"I don't have to include in my annual earnings money I received for my writing because I didn't get a Form 1099 from the publications that purchased my articles."*

*"I don't earn enough for the IRS to bother with me."*

Each myth is effectively dispelled with insights into IRS rules and procedures, examples of dollar amounts related to various requirements, and reminders to not rely on wishful thinking.

Click on **Useful Books and Websites** to access links to the IRS, tax forms and publications, financial and investing websites, mortgage information and debt reduction guidance. Several pages display lists of potential deductible expenses associated with your writing endeavors and unusual events that have tax consequences, such as marriage and divorce.

But the real value of the site is the explanation and insight provided for the many components of freelance taxation. Susan presents these in an easy, conversational tone, never being overly academic.

**Estimated Taxes for Freelancers** discusses if and why a freelancer must file quarterly estimated tax payments, re-

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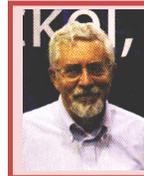
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## David Crotty From the Editor

### Progress in Artificial Intelligence

Some of you may notice that I have been obsessed by how "big data" and artificial intelligence might be used to simplify the lives of writers and editors. I have interjected a few such articles that may seem to be totally irrelevant. Well here is a bit more. As a background I have finally learned to use Google on my cell phone (with the help of numerous super computers in the cloud) to answer those questions we come up with in conversation that we used to just guess at. Google is really good at this.

Recently news came of a computer named AlphaGo that plays the ancient Chinese game Go. Some 20 years ago when IBM's Deep Blue beat Garry Kasparov at chess it was predicted that it would take 100 years to get a computer to beat a human at Go. I gather that Chess is a difficult game for humans but relatively speaking less so for a computer. Go is different. It is relatively easy for a human to learn but very difficult for a computer. Recently AlphaGo beat Lee Se-dol, a professional Go player, at Go. A photo of Mr. Se-dol showed him to be rather unhappy about the result and it was reported that he had trouble getting down off the stage. He wants a rematch. He will probably do a lot better next time.

Some news articles just after the match suggested that much of the importance of this result was the "platform" competition (Windows for example is a platform on which much has been built) for dominance in future artificial intelligence work.

A more recent article suggested otherwise. The game Go is so difficult for the computer that extreme effort had to be made by a very large team, perhaps equivalent to 100 years of work. It is so specific to this one game that it cannot be adapted to play other games, even games that have a game board that looks like Go's but uses different rules. So much for the "platform" idea. The article points out that the "squishy neural nets in our heads" can adapt to new rules. The computers that are "designed by teams of humans, and programmed for a single task" cannot, at least so far.

Maybe we writers are still going to be needed for a few more years.

*Dave*



## Lloyd de Vries *President's Message*

### Making Waves In Radio

The CBS Radio News Stamp Collecting Report last fall had its first major change in many years: It now includes a "promo" (promotional announcement) for The Virtual Stamp Club (which I own), and CBS is no longer paying me for it.

Some background: The Report began April 4, 1997, as a weekend feature distributed by CBS News, Radio (that is, the radio department of CBS News, as opposed to the news department of CBS Radio, which doesn't exist). All the features in the package are offered free to affiliated stations. At the time, I was the producer of the weekend features, and had lobbied for more than a year to produce and voice a stamp collecting feature.

The acceptance of the feature by CBS News marked my return to on-air status. I was paid the minimum "talent fee" as stipulated by the American Federation of Television and Radio Artists, which I believe was then \$25 or so and is now \$28.25.

Even stamp collecting pays better.

Although the other weekend features distributed to stations varied greatly in length, I decided to make the CBS Stamp Collecting Report always be one minute in length: I realized that philately would be a tough sell on commercial radio, and I wanted to make it as easy to use as possible. Every one of the nearly 1,000 reports has been between 59 and 61 seconds. At that length, stations can drop it into a "slot" in their programming schedules.

I know that that worked, too: A few years after the Report started, I was chatting by phone with the assistant news director of KNX Radio, the CBS owned-and-operated station in Los Angeles. As an aside, I thanked him for running my feature, although I said I hadn't been able to find it in the station's program schedule.

"We don't run your feature," he replied.

"I have friends in Southern California who hear it every Sunday morning about 7 a.m.," I countered.

"Let me check."

A few minutes later, he called back: The Sunday morning editor was substituting the stamps feature for the just-before-7 business feature

On the other hand, another CBS-owned station's news director declared, "stamps have no place on the radio," and wouldn't run it at her station. She then went to another CBS "O&O," and her former station began to run it.

There are no commercials attached to this or other items in the weekend feature package distributed by CBS News, Radio, so stations have no obligation to tell the network when or if they're running them. One small market California radio station owner/manager/program director/host told me he saved up all my features for his once-a-month Wednesday night stamp collecting talk show! So much for "and this week, the Postal Service will issue..."

A few years later, I began (with permission) to put them on The Virtual Stamp Club's website. Eventually, I decided there was more to say than could be squeezed into 60 seconds, and I produced a longer, often more slowly read, version for The VSC. A version of the short edition was also provided to APS Stamp Talk, and a version of the long one to KNLS Radio, a Christian evangelical radio operation that has a hobby show. These days, there are almost always two versions, onespoken-veryfastandtight and another slowweroone. Also, WSRadio, on which APS StampTalk plays, does not have licensing for music, so if there is music in the CBS version, I have to drop it for APS/WSRadio, or not send that feature. (And you thought writing for different stamp society journals was complicated?)

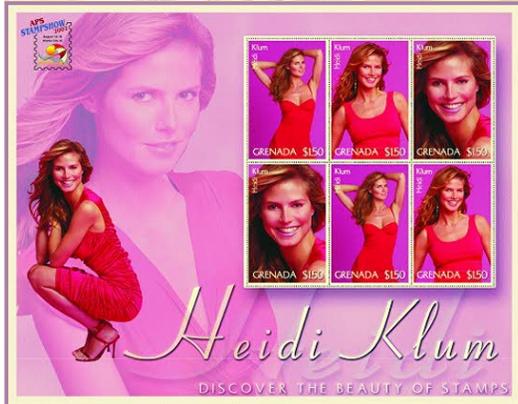
The CBS feature paved the way for me to provide "spots" (short news reports of 30 seconds or less) for CBS News Radio, for which I was

also paid. The base rate is the same \$28.25 but if a piece is used on a network newscast, the rate doubles. I generally offer the spots for Sunday morning, when there isn't much news (the Wee Willie Keeler "hit 'em where they ain't" philosophy).

Now to the 2015 events: I am still an active broadcast journalist, but practically all my work is as a per diem (freelancer) at ABC News. I haven't been "staff" at CBS in more than nine years; I haven't worked at all for CBS in 3½ years — other than those radio pieces.

At age 62, it seemed like a good time to start collecting my CBS pension. The no-nothings who work for CBS's benefits contractor kept insisting the longer I waited, the less I'd get each month. That is counter-intuitive to everything I know about pensions, but after fruitlessly trying to get an explanation, I gave up. Show me the money!

The problem is, you can't continue to work for CBS during the first six months you are receiving its pension. (That isn't certain; I kept getting different answers on



Lloyd interviewing model Heidi Klum at 2002 StampShow when she was honored on Grenada stamps.

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Radio continued from page 3

that, too.) CBS considers those \$28.25 payments to be “employment.”

So I was “terminated” on September 21, 2015.

That meant I couldn’t be paid for radio pieces, and, as a broadcasting professional, I won’t work for a major network for free. The spot reports, which seem to be heard by many more people, are done, at least for now.

But the feature? I really enjoyed doing them. As the producer, I could do whatever I wanted (within the rules of CBS News), and I daresay it was some of the most creative work I have done in radio news: Music, audio mixes, interviews, even humorous writing. I had fun.

I’ve interviewed many more celebrities for my stamp collecting feature than for my news career (which has tended toward politicians and “experts”): Hulk Hogan, Judd Hirsch, and Heidi Klum, among them. (She was the guest of honor at a first day ceremony for a Grenada issue honoring her. It was held at APS StampShow 2002, and I’m trying to listen to her replies, think of my next question, and make sure the bulky cassette recorder is working and not falling off my shoulder!)

I was also proud of them: In something like 960 weeks, there were only six repeats. I believe “The Stamp Collecting Report” is the longest-running network radio feature on philately ever.

So I worked out a deal: I will produce the features on a weekly basis, as before, but with that promo in them. I’m no longer a “CBS News Reporter” (CBS News is big on titles; “correspondent” is a higher rank than reporter there) and instead of “Lloyd de Vries, CBS News” it’s now “Lloyd de Vries, for CBS News.” You can hear the first of the new version here: [www.virtualstampclub.com/radiostuff/cbs150925.mp3](http://www.virtualstampclub.com/radiostuff/cbs150925.mp3)

The addition of the promo (promotional announcement) for The Virtual Stamp Club wasn’t the first major change in format; it may not be the last. To paraphrase Don Imus about WNBC-AM in the 1970s, radio formats are written on Magic Slates.

I am now exploring getting paid by CBS again. My first e-mail a few days after March 21 wasn’t answered. Not a good sign. Stay tuned, as they say.

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## My Secret of Time Management

John Hotchner



John Hotchner

The first two articles in this set of updated reprints appeared in the 3<sup>rd</sup> Quarter, 2013 TPC: “21 Secrets of High Productivity” and 3<sup>rd</sup> Quarter, 2014 TPC: “21 Secrets of Inspiration.”

These two and the article below were printed in TPC over 20 years ago. There is now a whole new generation of philatelic writers. The articles were created in the hope they might help new writers to expand their productivity; and they got good reviews back then.

In repeating them, they remain essentially the same as before – but they have been updated a bit to include new lessons I’ve learned, and add some references to how today’s technology can help. So, herewith, my secret of time management:

All good things come in threes. My series of two articles on how to use your time efficiently would be incomplete if I didn’t describe for TPC readers my secret of secrets: My “To Do” list. It allows me to forget what I have to do.

What? That sounds like a contradiction in terms. What I mean by this is that my list – which I maintain for six weeks into the future – allows me to unclutter

my mind. There is “a time to every purpose under Heaven” and once an item is on my list, its time is defined and I can forget it until I reach the point where I *need* to worry about it.

There is a certain tyranny about having a list. After all, you wouldn’t put something on a list unless it’s important to you. That’s the down side of an otherwise very positive method of organizing what you need to do. There’s a way to reduce that negative, but first let’s look at the mechanics of putting together a To Do list.

My list uses letter-size sheets of paper in two formats: Monday through Wednesday, and Thursday through Sunday. The first is in three columns across the top, labeled for instance: “Mon. (9/27)”, “Tues. 9/28” and “Weds. (9/29)”.

Entries under each column can include family events, birthdays, regular meetings at work, special events, tasks around the house, phone calls to make and return, emails to do and answer, paydays, writing assignment deadlines, long-term project milestones, library due dates, appointments, travel dates, stamp club and civic meetings, etc.

While my sheets extend for at least six to eight weeks, each morning I scan only the next two weeks to check for upcoming deadlines, and to annotate today’s items, according to the following shorthand:

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\*: Things to do at work

E: Things to do at home

O: around either – a high priority item

The To Do list is done in monthly increments. When I have one month of pages remaining, I do the next four to six weeks, with the long term items I know of at the time. As additional things come up, or items come to me, I add them. (Note: Four years ago I re-retired, so there are no more things to do at work! And yet I am as busy as ever, and the To Do list remains an important element of my daily routine.)

The morning of a new day, or sometimes the night before, I transfer undone material, add honey-dos from my wife, and assign priorities. The review involved in doing this puts me in charge of that day.

Earlier in this piece I promised a method for reducing the tyranny, which might also be called ‘anxiety’, that lists can cause.

It is the way I use the list as a planning document. I enter an item not when it *must* be done, but when I should get started on it. For instance, on May 10, there will be a note, “Nanette bd 5/23” – which will give me plenty of time to search out the perfect birthday present for my wife.

I also break down tasks: “Write a Book” might divide into “Define subject matter”, “Do outline”, “Do first two chapters”, etc. By planning out a sequence of achievable events, the grand task becomes achievable.

There is a second element to avoiding the tyranny of lists: “Stay Loose!” Be realistic in your evaluation of the tasks you assign yourself – and the due dates. We all tend to take on too much and to psychologically beat ourselves about the head and shoulders if we don’t measure up to our own expectations.

There is no need for this. As you use your list, you will gain a better understanding of what you really can fit in, and you will be less likely to take on things you can’t fit.

You should also get used to the concept that you can’t do it all. *No one can do it all!* So you can safely and comfortably get used to moving unfinished items into succeeding pages when necessary. Learn to ask the question – and answer it honestly: “What is the worst thing that can happen if I don’t get X done?”

There are precious few things that can’t be delayed for good reason.

The good reason may include unexpected urgent items that are imposed on you at work or home (No matter how well you plan, life happens!), opportuni-

ties you must take to stop and smell the flowers, and many more.

And one more thing: Just because it isn’t on the list does not mean that you shouldn’t do it. Quite the contrary. You are in charge of the list. The list is not in charge of you!

I’ve developed a couple of add-ons to the To Do list that help me plan. Let me mention them briefly:

- A *rough financial planning sheet* that consists of two columns to show expected income and outgo by category for the next couple of months. They should be in rough equilibrium.

- A *weekend commitment list* on a single sheet of paper divided into 50 blocks so that a year ahead can be covered.

- A *chronological list for at least the next six months of known family and stamp show travel dates*; coded so that I can check off when I have made travel arrangements, hotel reservations, gotten a rental car, etc.

A *list of writing and related commitments* with date (s) of next submission(s).

These sheets are stapled to the end of my To Do list and are consulted, added to, or revised as needed.

If maintenance of this list sounds overwhelming, it isn’t. It takes maybe ten minutes a day; time and effort that can be – and often is – borrowed from marginally productive meetings, sitting in front of the TV, waiting in doctor’s offices, etc.

There is one risk to emptying your head into a well-constructed To Do list. What happens if you lose the list?

That happened to me twice in 20 years before I wrote the original article. After the panic subsided, there was nothing to do but to get busy and recreate the list. When this article was first written, I had not joined the computer generation. Today, you can maintain your lists on your mobile devices and/or a desk-top.

Should you do something like this? I would say it is worth a try.

Should you do it precisely as I do? Absolutely not! Each person has to develop what works best for him or her. But I hope to have given you a starting point.

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WU members who missed either or both of my prior articles noted above can receive them on request in exchange for a stamped addressed envelope, and 25c in mint postage for one article; 50c for both. Send requests to the author at PO Box 1125, Falls Church, VA 22041-0125.



quired filing dates, how to reliably put aside funds for paying estimated taxes, and the effects of unpredictable and irregular income from freelance writing. **Freelance 1099 Tax Considerations** presents the general rules for when a Form 1099 is required to be provided to a freelancer, payment exemptions, non-compliance penalties, and a 1099 To Do list. Invaluable guidance for freelancers with a dual income situation is provided in **What Should Freelancers Do With Both W-2 and 1099 Income and Expenses?** On that page, a scenario is presented for when taxes have been withheld and presented on the W-2 but no taxes have been paid

on freelance income, whether or not reported via a Form 1099. Specific lines on tax forms are discussed to accommodate this scenario as well as notes of caution associated with the business use of your home.

Expect an effective structure and a clutter-free experience with [www.freelancetaxation.com](http://www.freelancetaxation.com). There is a total absence of social media link icons and advertisement pop-ups allowing you to concentrate on the many benefits of the site's exceptional content and to become income tax aware.

**Editor's Note:** Yes this gets to you AFTER the annual tax rush, but there is never a better time to prepare for tax time than right now. 

## Reviews

### Print & Electronic



**First Day Cover Catalogue of US Stamps Related to Puerto Rico**, 2<sup>nd</sup> edition, by Ronald H. González. 220 pages, 8 ½ by 11 inches, wire bound, card covers, self-published by author, 2015. \$50 postpaid in the U.S. from Ronald H. González, [rongon17@comast.net](mailto:rongon17@comast.net).

The first edition of this catalog appeared in 2004 and contained 110 pages. The author has expanded those listings and added FDCs of new stamps that have issued since. The catalog now documents 16 U.S. stamp issues chronologically with direct ties to Puerto Rico, beginning with the 1937 Territorial issue depicting the governor's mansion La Fortaleza up to the 2012 stamp honoring poet William Carlos Williams.

The catalog indicates the value for each cachet based on recent retail and auction pricing. Each entry begins with a page of data on the stamps like date and city of issue, denomination, color, printing method and format, number of stamps and FDCs issued, plate numbers, and some indication of scarcity of hand vs machine cancelling for both first and second day postmarks as well as unofficial cancels.

Each cachet is illustrated, identified with the author's own numbering system but cross-referenced to Mellone/Planty numbers where appropriate, and with major varieties noted. The cachets include general purpose designs. Second day cancels follow the first day listings. Unknown cachet designs are also noted. The listing for the 1937 Territorial Puerto Rico issue itemizes over 380 designs.

Additional stamps include the 1949 first gubernatorial election, 1971 450<sup>th</sup> anniversary of San Juan, the 1979 50-

cent oil lamp stamp that was released in San Juan, the 1982 Juan Ponce de Leon, 1990 Luis Muñoz Marin stamp in the Great Americans series, the two 1989 pre-Columbian America issues released in San Juan, and the 1989 500<sup>th</sup> anniversary of Columbus' landing cancelled in San Juan.

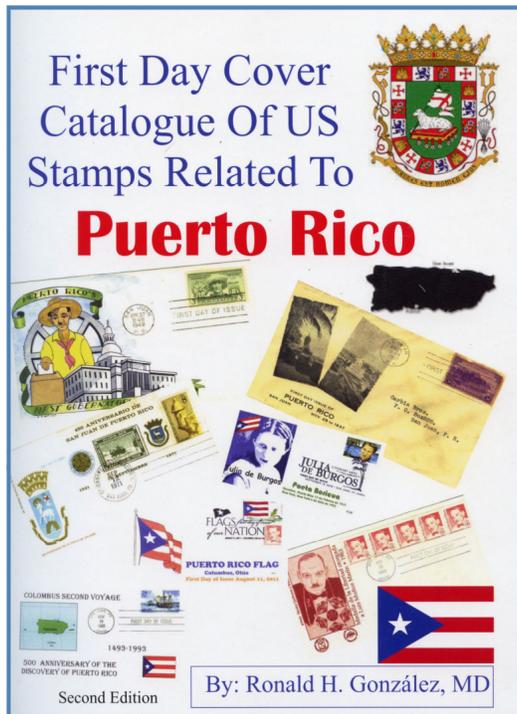
In 1998 the set of four tropical bird stamps and a postal card were issued in Ponce, P.R., and were followed by the 2000 Roberto Clemente stamp and postal card. Also in 2000 the souvenir sheet of six values of the Probing the Vastness of Space appeared. Here the focus is on the stamp depicting the Arecibo radio telescope. The Literary Arts series in 2010 honored the poet Julia de Burgos, and in 2011 the Latin Music Legends featured Tito Puente.

Also in 2011 the Puerto Rico flag stamp was released in the Flags of Our Nations series, in 2012 the Distinguished American José Ferrer stamp appeared, and in 2012 the 20<sup>th</sup> century poet William Carlos Williams was honored. In addition to FDCs the listings include ceremony programs, souvenir pages, postal service invitations, deck cards, and other associated items.

The covers are listed with 12 on each page, which rather limits the size and clarity of the images. These would have been improved by just showing the cachet except for all-over designs. Most images are in color although a few black and white items derive from secondary sources. Some listings also indicate limited editions like 80 made or 100 made. Some oddities are shown like a wood post card (misidentified as a "postal" card), double strike of a cancellation, autographed covers, and at least one pre-date.

A useful addition would be a cachet makers index. However, for a type of thematic FDC catalog the work is nicely presented. The author asks readers to provide any additional examples or corrections to what is recorded here.

*Alan Warren*



***First Day Covers of the King George VI Definitive Issues of 1949-50 (Canada)*** by Gary Dickinson. 60 pages, 8 ½ by 11 inches, spiral bound, coated covers, British North America Philatelic Society, Ottawa, Canada, 2015. ISBN 978-1-927119-54-9, \$44 CAD plus shipping from BNAPS Book Dept., c/o Sparks Auctions, 1550 Carling Avenue Suite 202, Ottawa ON K1Z 8S8, Canada. Discount for BNAPS members.

Author Gary Dickinson is no stranger to readers of *First Days*, journal of the American First Day Cover Society. Practically every issue of the magazine in recent years has carried one of his articles on Canadian first day covers, with a primary focus on cachets of a particular issue. He has also authored books on broader topics within the area of Canada's FDCs.

The George VI definitives were based on photographs by Dorothy Wilding, and there were five values—1¢ through 5¢. The actual first day of issue dates are confusing, and the confusion was created by the Canada Post Office (CPO). The original designs lacked two words, "Postes / Postage." Millions of these stamps were printed and shipped to post offices for the intended June 6, 1949 release date.

Suddenly postal officials decided it would be politically correct to revise the designs by adding the two words. Early in June the post offices were requested to return the original stamps and await the revised designs to be issued at a later date. The revised issues with the two added words were released November 15, 1949. CPO was about to destroy the millions of unrevised stamps when they realized that if any had leaked out, they would be rarities. And so they released those stamps in January 1950 but with no announcement and no first day servicing. Earliest known uses of the unrevised designs are highly sought after. To add to the confusion, there were coil versions of some of the values and also color changes for two of the stamps, adding to the challenge of finding first day covers of those issues.

Two chapters of Dickinson's monograph describe the cachets for the revised design issues, in alphabeti-

cal order of the cachet maker. Some of the cachet producers are familiar to collectors of U.S. FDCs—Gladys Adler, Fulton Stamp Company, C. W. George, and Michael Sanders. Some of the major Canadian cachet makers are Grover Stamp Exchange, Herman Jacobi, and Joseph C. Rosenbaum (JCR), as well as several who employed general purpose designs. Dickinson's list is thorough enough that it includes a Walter Crosby design intended for a U.S. naval event.

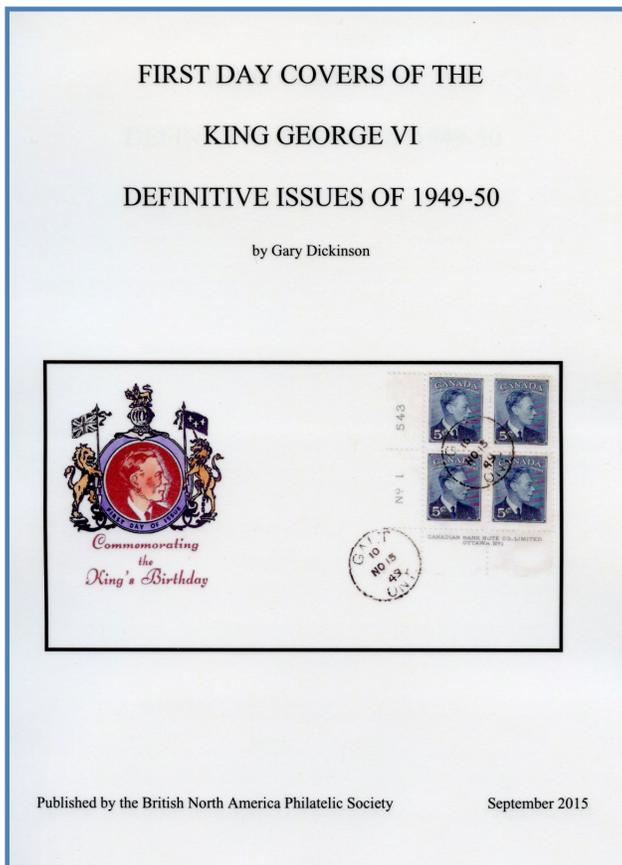
Chapter 3 ends with illustrations of unknown cachet makers and also a miscellany of corner cards, label cachets, airmail border envelopes and such. Another chapter shows about 50 covers with unofficial FD postmarks arranged alphabetically from Arvida, Quebec to Woodstock, Ontario. These again are for the revised design issues released November 15, 1949.

The original unrevised designs were released unannounced in January 1950. For years the date of earliest use was recognized as January 19 at London, Ontario. However, a recent discovery of a January 16 Toronto cover is shown. Earliest known dates are always challenged by new discoveries. Dickinson records other cities with EKUs of January 20, 21, and 23-26.

The final chapter provides summary tables of U.S. and Canadian cachet makers, a list of post offices with known first day cancels of the revised design (November 15, 1949), and a list of EKU post offices for the unrevised issues released in January 1950. A bibliography will lead collectors to other sources for research.

The 2-column text format allows for decent sized illustrations which are nicely done in color throughout. Although first day covers of commemorative issues attract many collectors, the ones for this King George VI definitive series offer a challenge for enthusiasts. The difficulties are compounded by Canada Post Office itself with the change in basic design, the later unannounced release of the original design, and color and coil varieties as well.

*Alan Warren*



**China Stamp Society Specialized Catalog of China to 1949**, ed. H. James Maxwell. Approx. 9 by 9 inches, 524 pages, spiral bound, plastic coated covers, China Stamp Society, Kansas City, MO, 2016. ISBN 9780615550336, \$69.95 plus postage from Richard Boyd, 127 Carmody Circle, Folsom, CA 95630, or online at [www.ChinaStampSociety.org](http://www.ChinaStampSociety.org).

The Chinese stamps described in this catalog represent a comprehensive specialized listing of the Imperial issues of 1878 through the Republic issues of 1949. This priced catalog has two columns for values—unused and used. The introductory pages discuss condition as it relates to the valuations, and how the pricing is derived. The numbering system is based on that of *Ma's Illustrated Catalogue of the Stamps of China* but has been modified and expanded.

Other introductory material includes the use of Romanized place names, warnings on forgeries, and a glossary of terms used. There is also a glossary of Chinese characters and their English equivalents for names of provinces and their capitals, numerals, currency, dates, and a few philatelic terms.

The listings begin with the two stages of the Ching Dynasty from 1878 to 1911. Here will be found the Large and Small Dragon issues and the Empress Dowager commemoratives. Specialized entries include color varieties and major plate flaws. Text describes how the stamps were printed and the layout of the plates. Proofs are mentioned where ap-

**Murmansk Konvoiene 1941-1945** by Erik Lørdahl. 60 pages, 8 ¼ by 11 ¾ inches, saddle stitched, in Norwegian, Tårnåsen, Norway, 2015. ISBN 978-82-92826-05-8, ordering details at [www.warandfieldpost.com](http://www.warandfieldpost.com).

The Arctic Convoys serving Murmansk and Archangel, Russia, during WW II, brought lend-lease materiel to the Soviet Union. This is their story using historic photos and postal history. The vessels plied the North Atlantic and Barents Sea, with constant threat from

appropriate. The surcharges on these issues are illustrated and their varieties listed.

The next section begins with the regular issues of the Republic (1912-1936), and then the Wartime issues (1937-1945), the inflationary period (Chinese national currency, gold yuan and silver yuan issues 1945-1949), followed by special service issues for airmail, express and registry, postage due, parcel post, military post, and booklets. Rate tables for the inflationary periods help in understanding this complex area. Official postal seals and postal savings stamps are listed and then extensive descriptions of the province issues and the Japanese occupation issues are presented.

The stamps are nicely illustrated in color. Black and white illustrations are used for varieties and surcharges. Each of the sections begins with good background text for orientation. The table of contents not only shows the page numbers but also the color bands that appear on the page edges that enable users to turn quickly to each section of the catalog. The binding permits the book to open flat during use.

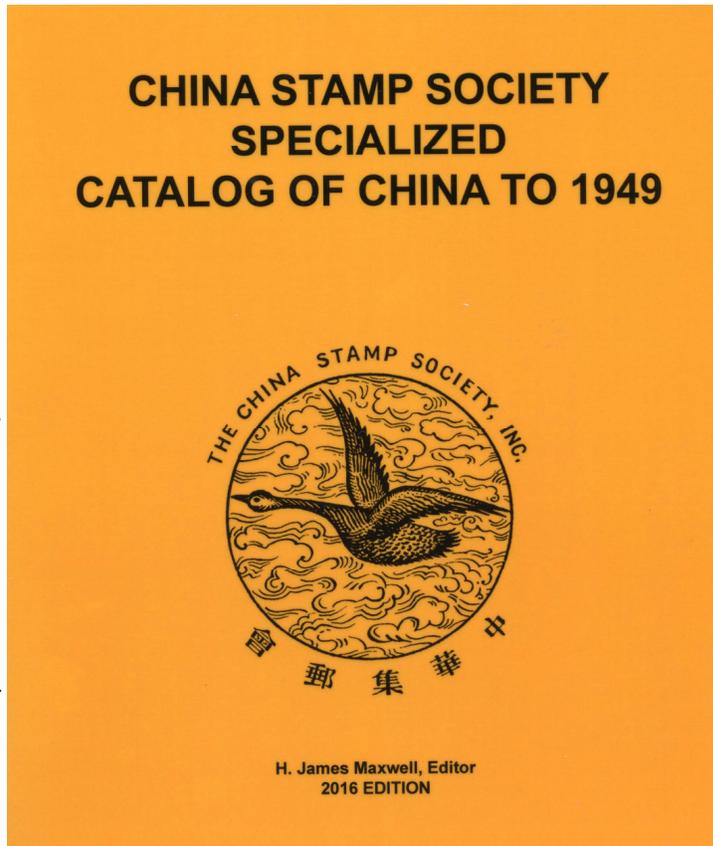
The amount of detail contained in this catalog will help specialists to focus on issues of interest. A bibliography broadens the resources that are available for further study. The China Stamp Society has a number of publications in specialized areas as well as a complete run of its journal *The China Clipper*. This catalog is the definitive resource for these stamps and is recommended for its thorough treatment of the many issues involved.

*Alan Warren*

German submarines.

The first convoy sailed in 1941 from England via Iceland to Russia and was code-named *Dervish*. After that the sailings were given code numbers beginning with QP or PQ depending on whether they were going to or from Russia. The code prefix changed for each year of the war.

The author summarizes some of the key events that occurred during the war involving the convoys, taking them chronologically with each passing year. The Norwegian merchant fleet played a key role in these opera-



tions. Mail is shown from Russian, American, British, and German participants with many of the items censored depending on origin, destination, and routing.

Photographs and picture postcards of various marine craft, both transport supply vessels as well as escort ships, bring a sense of immediacy to the reader and supplement the examples of mail to help tell the story. The massive supply effort succeeded despite the loss of some ships. About 7.5% of the supply tonnage was lost over the 5-year period of the convoys. 1943 was a fortunate year with all vessels making it through.

A brief list of literature sources is provided, and credit is given to a number of collectors who provided some of the covers for illustration. One appendix lists the Norwegian ships in the convoys and the London ship cachet numbers. Another appendix lists the convoy numbers by year, their point of origin, the total number of ships and the number sunk. A list is provided of the U-boats that were sunk during the convoys, and a final appendix gives the letter codes for all Allied convoys during the war.

Author Lørdahl was hospitalized with terminal cancer as the publishing arrangements for his book were being finalized. He was able to help with last minute changes and corrections. The printer delivered the books the day that Erik died. He has left an important document for the benefit of postal historians.

Alan Warren



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**Die Postgeschichte Finnlands, Teil 1 (The Postal History of Finland, Part 1)**, by Wolf Hess. 96 pages, 8 ½ by 11 ¾ inches, hard cover, in German, FG Nordische Staaten, Oranienburg, Germany, 2015. €22.50 plus postage; ordering details from Roland Daebel, Stolzenhagener Weg 4, 16515 Oranienburg, Germany, or info@nordische-staaten.de.

The Forschungsgemeinschaft Nordische Staaten (Nordic Countries Study Group) in Germany publishes a journal with reports of research on the stamps and postal history of this area. An added benefit for members is receipt of the occasional monograph issued by the organization. The latest of these is Wolf Hess's first part on the postal history of Finland, from the beginning until the end of 1844.

The first section covers the handling of mail during the Swedish occupation for the period 1638 to 1809. The first method was the courier post or private delivery of mail by runners or horse rider, followed by sexton mail or correspondence by church officials. Paralleling these systems was the Crown Post whereby royal notices and other communications were carried and delivered by peasants.

Crown Post mail is often marked with manuscript drawing of "crown" symbol markings, and later used feathers affixed with wax to denote express or urgent delivery. Thus these systems in Finland reflect similar ones that were being used in Sweden at the same time. In the mid-17<sup>th</sup> century the General Post was established with a more formal system that included the delivery numbers in the up-

per right corner of the cover, and the establishment of set rates.

The author provides wonderful rate tables at this point, for which postal history collectors will be indebted. These include rates between Stockholm and major Finnish destinations during the period 1638 to 1786, and Finland domestic rates from 1705 to 1747. This section ends with

an 1807 Swedish rate table for internal delivery between various Finnish towns.

The second section of this monograph discusses the handling of mail from 1809 when Finland became a Grand Duchy of Russia. Straight line and boxed cancels were introduced. Again, important rate tables are provided beginning with domestic rates for the period 1810 to 1816, followed by new ones covering the period 1816 to 1840. The importance of Åland in the routing of mail between Sweden and Finland is discussed in some detail.

A table of straight line cancellations with their periods of use is reproduced from the *Norma* catalog. Another domestic rate table covers the period 1841-1844, and a final table lists rates to European cities for the period 1822 to 1843. The book ends with a bibliography and an index.

This work is especially important for the rate information that is not easily found elsewhere. Thus the postal history significance of Hess's book cannot be overstressed. Prestamp mail in Finland is well served with this book.

Alan Warren



**Collection Canada 2015** by Canada Post, 2015. 100 pages, 10.25 by 10.75 inches, color illus., hardbound with slipcase.

Available for \$82.95 plus P&H from: Canada Post, Philatelic Customer Service, POB 90022, 2701 Riverside Dr., Ottawa ON, Canada K1V 1J8; Phone (800) 565-4362.

*Collection Canada 2015*, the annual counterpart to the USPS's Yearbook, features stories about almost every Canadian stamp issued in 2015 and includes 59 mint stamps. Protective mounts for each stamp issue are already affixed inside the book.

The stamps celebrate things that matter to Canadians. From the huge \$5 stamp for the 50th anniversary of the Canadian flag (Canada's first fabric stamp), to

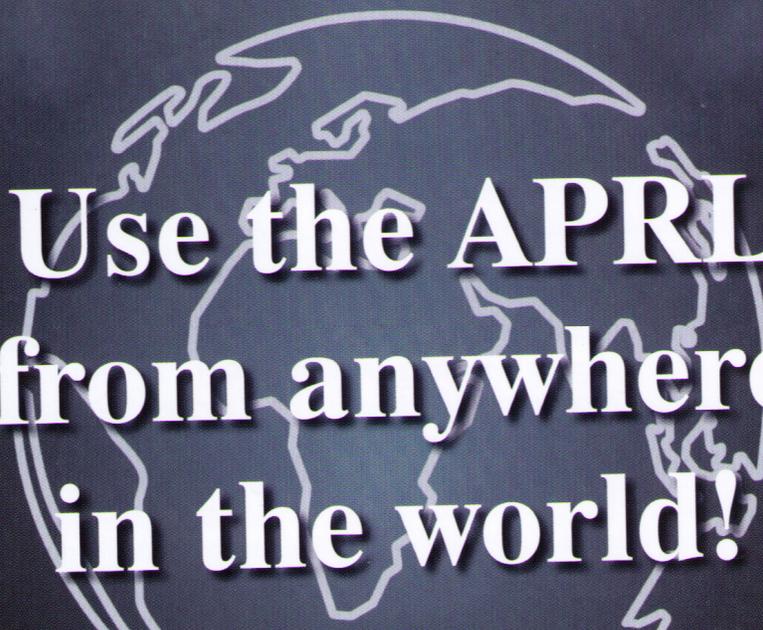
the first prime minister, NHL heroes, poetry, the ill-fated Franklin expedition, Canadian hauntings, UNESCO World Heritage sites, pets, and a royal milestone, all are covered with excellent full color photos and interesting text.

The write-ups are in English and French. The typeface is easy to read but the small type size may give older eyes some problems.

The "Specifications" section toward the end provides useful new issue information such as: date of issue, denomination, design, printer, quantity, dimensions, printing process, layout and photography, plus images of the first day pictorial postmarks.

The coffee table sized *Collection Canada 2015* makes an excellent gift.

Peter Martin



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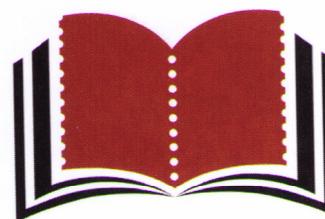
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*Explorers of Canada on First Day Covers* by Gary Dickinson. 116 pages, 8 ½ by 11 inches, spiral bound, coated covers, British North America Philatelic Society, Ottawa, Canada, 2015. ISBN 978-1-927119-53-2, \$57 CAD plus shipping from BNAPS Book Dept., c/o Sparks Auctions, 1550 Carling Avenue Suite 202, Ottawa ON K1Z 8S8, Canada. Discount for BNAPS members.

The first day covers described in this monograph are those bearing cachets, although that restriction is not spelled out in the book's title. Hence several early stamp issues of Canada depicting Jacques Cartier and Samuel de Champlain that were released in 1855, 1859, and 1908 are not included, even though earliest known uses and FDCs are known for them. Four other Canadian stamps that have relatively weak connections to explorers are also excluded from the discussions.

These qualifications are mentioned in the introductory chapter, which also contains a chronological listing of the issues that are included, from the 1934 Cartier issue up to the 2007 George Vancouver stamp. The treatment of the book is a somewhat thematic approach by explorers' names. An interesting side story to the discussion is the development of commercial cachet making in Canada and its gradual demise in the early 1970s when the Canada Post Office entered the FDC cachet field.

Chapter 2 looks at the omnibus issues of four 4-stamp sets released in the period 1986-1989. The first set focuses on the native (first) peoples, the Vikings, John Cabot and Henry Hudson, and the second series on Etienne Brule, Pierre-Esprit Radisson, Medard Chouart des Grosseilliers, and Louis Joliet. The last four were instrumental in exploring the eastern part of North America.

The third set of stamps looks at the explorers Anthony Henday, Simon Fraser, George Vancouver, and John Palliser who were active in the prairies and British Columbia. The final set honors the explorers who ventured into the North and the Northwest Passage, namely the Indian guide Matonabee, Sir John Franklin, Joseph Tyrrell, and Vilhjalmur Stefansson. The cachets shown for

these 16 stamps include Canada Post, Colorano, Fleetwood, Ivan Hebert-Croteau, Art Guarda, Canadian Bank Note Company, KMC Venture, Walsh, the British American Bank Note Company, and general purpose cachets by the House of Commons and the Senate of Canada.

Chapter 3 dwells on the most popular Canadian explorer, Jacques Cartier. The first FDCs shown are for the 1934 issue that marked the 400<sup>th</sup> anniversary of his first voyage to Canada. Cachet making was in its infancy as reflected with typewritten designs, cachets of philatelic societies, and an interesting set of seven different covers by an unknown maker that also marked the centennial of the city of Toronto. Several of the designs, familiar to U.S. collectors, are by Roessler, Beverly Hills, and the Covered Wagon. Three dozen different cachets are illustrated for this stamp alone.

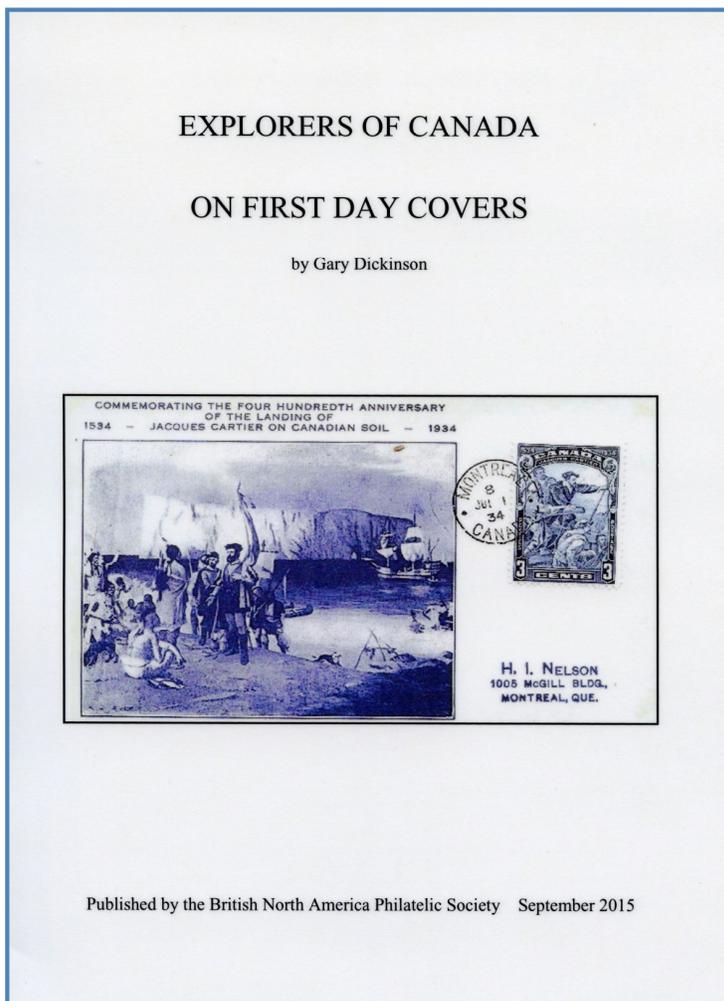
Other Cartier stamps are the one promoting CAPEX 78, and the 1984 stamp marking the 450<sup>th</sup> anniversary of his first voyage to Canada. Many cachets and cachet varieties are identified for these two Cartier stamps. In 1957 a stamp was issued to honor the English explorer David Thompson who mapped much of western Canada. Over 40 cachets are shown including general purpose types.

Individual chapters with similar treatment of the cacheted first day covers present the 1963 Martin Frobisher issue and the 1958 La Verendrye stamp. The 1958

Champlain and 2006 Champlain joint issue, and the 1966 La Salle stamp are examined in Chapter 7. Chapter 8 concentrates on FDCs for the stamps honoring Henry Kelsey (1970), Samuel Hearne (1971), and Alexander Mackenzie (1970). The final chapter on stamps issues shows covers for the explorers Joseph Bernier, James Cook, Sir Humphrey Gilbert, John Cabot, Otto Sverdrup, and George Vancouver.

The concluding chapter of this thorough monograph lists the cachetmakers alphabetically and the figure numbers showing their designs. A list of references is provided for further reading. For anyone choosing to assemble a thematic type of FDC collection, this book will provide some ideas on how to approach the task.

*Alan Warren*



*Nevada Postmark Catalog* by James M. Gamett and Gordon L. Nelson. [Henderson, Nevada], The author, 2015. Perfect bound, 8.5 x 11 inches, 153pp., illus. Available for \$30 plus \$3 shipping from: James Gamett, 115 Weatherwood Ct, Henderson, NV 89074; E-mail [jimgamett@yahoo.com](mailto:jimgamett@yahoo.com)

Western postal history collectors will be pleased to learn that the new *Nevada Postmark Catalog* by James M. Gamett and Gordon L. Nelson is hot off the press.

It's the third Nevada-related book by Gamett. He coauthored the excellent *Nevada Post Offices: An Illustrated History* with Stanley Paher in 1983 and wrote *Nevada Express, Wells, Fargo & Co, and Other Letter Expresses, 1857-1895* in 2002.

The *Nevada Postmark Catalog* lists all Nevada post offices and rural stations and, for each post office, provides a rarity scale, the dates of operation and the different postmark types, including their earliest and latest reported usages.

The catalog is divided into six chapters. The first chapter provides illustrations and tracings of the various types of postmarks used in Nevada into the ZIP code era.

Rather than use an established postmark code, the authors decided to use what they considered to be a simpler system to make identification easier for the average collector. The system uses abbreviations for different types of postmarks, which are used in the town listings.

While this system may be usable, it requires a lot of page turning because all the illustrations are in Chapter 1. In addition, the division of some types within a category have inadequate descriptions.

For example, only six types of four-bar handstamps are used, and three examples of these use Alaska postmarks for illustration. With so many different dial sizes, bar length, bar spacing, bar arrangement, city name letter spacing, state location and abbreviation, utilized for four-bar handstamps, the system used may get you into the

ballpark, but it will miss many of the varieties.

Chapter 2 is a discussion of rarity and values. A 10-point scale is used with one being the most common to 10 for the rarest. As with most such catalog listings, no consideration is given to uses or periods of operation, but the authors do describe the factors that will make a cover more desirable or difficult to acquire.

Chapter 3 is the meat of the catalog with an alphabetical listing of Nevada post offices and rural stations. Some 23 color illustrations of covers with brief captions are interspersed throughout this chapter. The quality of the illustrations is above average, but with the two covers per page layout, the illustrations could have been larger.

Chapter 4 covers railroad post offices (taken from the *U.S. Railway Post Office Postmark Catalog*), Chapter 5 reviews Territorial Nevada (with a page showing typical territorial postmark devices) and Chapter 6 includes letters from Nevada Territory.

There are no appendices, index, or bibliography, but the catalog builds upon the previous books in the Nevada field, including: *A Century of Nevada Post Offices 1852-1957* by Walter Frickstad and Edward Thrall (1958); *Nevada Postal History 1861-1972* by Robert Harris (1973); and Gamett's other work.

While there is clearly new and updated information in the *Nevada Postmark Catalog* that will aid collectors for this state, I believe that the authors have only scratched the surface to the development of a complete list of Nevada postmarks.

Using the *Postmarks of Territorial Alaska* by Bill Helbock, *Arizona Territorial Postmark Catalog* by J.L. Meyer, and *California Town Postmarks 1849-1935* by John H. Williams as guides, the authors could take this catalog and create an even more lasting and valuable reference. They are obviously qualified to do so and I hope they accept the challenge.

*Peter Martin*

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*2016 Brookman* edited by David S. Macdonald. Bedford, N.H.: Brookman/Barrett & Worthen, 2015. 416 pages, 8.5 by 11 inches, color illus., perfect or spiral bound. Available for \$35.95 (perfect) or \$39.95 (spiral) plus \$5 P&H from: Brookman/Barrett & Worthen, 167 So. River Rd. Unit #3, Bedford, NH 03110; Phone (800) 332-3383.

The *2016 Brookman* was released in October and, as with previous editions covers English speaking North America, including the United States (with territories and possessions such as Hawaii, Puerto Rico, Canal Zone, Marshall Islands, Micronesia and Palau), Canada and United Nations.

For United States and Canada specialists, it is the only American catalog to offer both countries in one catalog.

Brookman also provides expanded coverage for U.S. back of the book issues, U.S. first day covers, World War II and Korean War Patriotics, postal collectibles and autographs. U.S. revenues are included, as are U.S., state and Canadian Duck stamps.

Brookman uses Scott catalog numbers throughout by agreement with Scott Publishing Company. The standard format consists of two-column listings with some three-

column pages.

Individual stamp images are provided for most major categories. but others only have selected images. Images are all in color, although some continue to be rather dark.

The *2016 Brookman* is a retail price list used by Brookman/Barrett & Worthen, Brookman Stamp Company and a number of stamp dealers around the country. Prices are given for used and unused stamps, often further separated by condition.

U.S. first day covers have their own introduction with listings that start with Scott 5A. Issues for the 1920s and 1930s include prices for all official cities. The first cachets of major cachetmakers are interspersed.

The postal collectibles section includes such items as souvenir cards, souvenir pages and commemorative panels. An autograph section, divided by category, concludes the work.

Each book contains \$100 worth of coupons and a free one-year subscription to the quarterly *The Brookman Times* (if ordered from the publisher).

*Peter Martin*

## 2015 APS CAC CHAPTER NEWSLETTER AWARDS

Jane King Fohn, Manager  
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Converse, TX 78109-2409  
[jkfohn.alamo.1043@gmail.com](mailto:jkfohn.alamo.1043@gmail.com)

**Judges**  
Cheryl B. Edgcomb  
Jean C. Stout  
Bruce L. Johnson

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Greater Cincinnati Philatelic Society <i>Syncopated Perfs</i>	Jill R. Ambrose Cincinnati, OH	Silver
<b>Class II: Multi-Page</b>		
Calgary Philatelic Society <i>Calgary Philatelist</i>	Dale Speirs Calgary, Alberta, Canada	Silver
Charlottesville Stamp Club <i>Stamping About Town</i>	William W. Sihler Keswick, VA	Vermeil
Cresthaven Stamp Club <i>Cresthaven Stamp Club News</i>	Dan Maddalino Lake Worth, FL	Gold
Hollywood Stamp Club <i>Hollywood Philatelist</i>	Enrique Setaro Miami, FL	Gold
Knoxville Philatelic Society <i>Knoxville Philatelic Society News</i>	Tom Broadhead Knoxville, TN	Gold
Lincoln Stamp Club <i>The Souvenir Sheet</i>	David M. Frye Denton, NE	Gold
Mid-Cities Stamp Club <i>Stamping Around</i>	Peter C. Elias Plano, TX	Gold
New Haven Philatelic Society <i>The Postmaster</i>	Campbell Buchanan Branford, CT	Gold
Palo Duro Philatelic Society <i>Palo Duro Philatelist</i>	John Abrams Albuquerque, NM	Gold
Philatelic Society of Lancaster County <i>Philatelic Society of Lancaster County Newsletter</i>	Paul Petersen Lancaster, PA	Gold
Saugeen Stamp Club <i>The Bulletin</i>	Bill Findlay Durham, Ontario, Canada	Vermeil
Stamporama (Affiliate) <i>The Rambler</i>	Kelly Fleming Hastings, MN	Gold
Venice (Florida) Stamp Club <i>Venice Stamp Club Newsletter</i>	Dawn R. Hamman Venice, FL	Gold
Ventura County Philatelic Society <i>The Ventura County Philatelic Society Newsletter</i>	John Weigle Ventura, CA	Gold
Wilkinsburg Stamp Club <i>Wilkinsburg Stamp Club Newsletter</i>	Thomas C. Reiff Pittsburgh, PA	Gold





## Ken Trettin Secretary-Treasurer's Report

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A membership application may be downloaded from the Writers Unit #30 website at [www.wu30.org](http://www.wu30.org). Existing members are encouraged to download this form and give it to potential members so they can join.

### Jane King Fohn to Retire

Jane King Fohn has announced that she will retire as soon as a replacement for her can be found. Jane joined the APS's Chapter Activities Committee in October 1988. Through the years she has had a number of duties: Newsletter Doctor, Stamp Show Program Competition Chairman, and *CAC Newsletter* Editor. From 2001 to the present Jane has been the Chapter Newsletter Competition Manager.

Here she is presented with her 50 year APS membership award by Kenneth Nilsestuen.

Thanks much for your efforts, Jane. ☺



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### 2016 Literature and Web Exhibits

**APS CAC Website Competition**, June 1, 2016,  
[www.stamps.org/cac/](http://www.stamps.org/cac/)  
**APS StampShow** August 4-7, 2016, Portland, OR,  
[www.stamps.org/StampShow](http://www.stamps.org/StampShow)  
**CHICAGOPEX** November 18-20, 2016, Itasca, IL,  
[www.chicagopex.com/](http://www.chicagopex.com/)  
**APS CAC Newsletter Competition**, January 2017 entrance deadline. [jkfohn.alamo.1043@gmail.com](mailto:jkfohn.alamo.1043@gmail.com)  
**NAPEX**, June 2017, McLean Tysons Corner, VA,  
[www.napex.org/](http://www.napex.org/) (no show in 2016)

### Materials for Review

Material for review may be sent to the editor. Reviews of materials are welcomed from members and non-members. Reviews should be concise and stress those aspects that are helpful examples (positive or negative) for other authors, editors and publishers. Review requests from those having an interest in the item, such as publishers and distributors, must include a copy of the publication.

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Dr. Dane S. Claussen, Writers Unit #30 past president, offers free critiques of periodicals, books and manuscripts. Submit the four most recent issues, including postage equivalent to four times the first class mailing fee. Any unused amount will be returned. Critiques can be expected in about 30 days. Inquire before sending books and manuscripts, providing a brief description. Return time will vary depending on length and other commitments. Include an SASE. Note that Dr. Claussen has moved. Send to Dr. Dane S. Claussen's Email: [danesc. Claussen@gmail.com](mailto:danesc. Claussen@gmail.com).