

| POWA5 <br> STAMP CLUB | Poway Stamp Club |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2024 Club Meeting |  |  |  |
|  | Schedule/Presentations: |  |  |  |
|  | The following is this year's meeting schedule; all events are proposed and subject to change as necessary to accommodate other events such as Auctions. |  |  |  |
| 2024 Club Board: |  |  |  |  |
| President: Art Berg |  |  |  |  |
| V President David Klauber | March | Mar | 13, 2024 | Bill O'Connor |
| Treasurer: |  | Mar | 27, 2024 | Club Member Voice Sale |
| Secretary: Trice Klauber Board (At Large) David Waller | April | Apr | 10,2024 | Pong - Presentation |
| Board (At Large) Jim Grundy |  | Apr | 24, 2024 | TBD - Presentation |
| Prev. President Thor Strom | May | May | 8,2024 | TBD - Presentation |
| Program Dir. Bill Wacenske 2024 PSC Club Volunteers: |  | May | 22, 2024 | John Richardson |
|  | June | Jun | 12, 2024 | TBD - Presentation |
|  |  | Jun | 26, 2024 | TBD - Presentation |
| Club Registrar: Trice Klauber <br> Auctioneer: Jim Crundy <br> Club Librarian Scott Boyd <br> Newsletter Editor David Klauber | July | Jul | 10,2024 | TBD - Presentation |
|  |  | Jul | 24, 2024 | TBD - Presentation |
|  | August | Aug | 14, 2024 | TBD - Presentation |
| Letter Contributors Jon Schrag Bob McArthur |  | Aug | 28, 2024 | TBD - Presentation |
| Bill O'Connor Manny Marti | September | Sep | 11,2024 | Club Member Voice Sale |
| Jim Grundy |  | Sep | 25, 2024 | TBD - Presentation |
| Library Rep $\quad \begin{gathered}\text { David Waller }\end{gathered}$ | October | Oct | 9, 2024 | Ugly Stamp Contest |
| Opp. Drawing Scott Boyd <br> WebMaster <br> David Klauber  |  | Oct | 23, 2024 | TBD - Presentation |
|  | November | Nov | 13, 2024 | TBD - Presentation |
| Public Relations Valerie Merritt |  | Nov | 20, 2024 | No Meeting |
| PSC Representatives: | December | Dec | 11,2024 | Holiday Dinner |
| Federal Rep: Bill O'Connor <br> S.D. Phil. Council: Nick Soroka |  | Dec | -- | No Meeting |
|  | January | Jan | 8,2025 | TBD - Presentation |
| Rep (Alternate) Art Berg Chapter 112097 APS Ambassador |  | Jan | 22,2025 | TBD - Presentation |
| Cnapter 112097 APS Ambassador <br>  Trice Klauber <br> ATA Rep Bob McArthur | February | Feb | 12,2025 | TBD - Presentation |
|  |  | Feb | 26, 2025 | TBD - Presentation |
| ON PAGE 1 |  |  |  |  |
| Is a U.S. \# \#311 Series of 1902-03 \$1 Farragut issue. U.S. \#311 is the highest value of the Series of 1902-03. The \$1 Farragut stamp was issued in very low quantities. CV \$600 M/ \$90 Used |  |  |  |  |



## Club Notes:

1. Poway Stamp Club Meetings - The Poway Stamp

Club meets twice monthly on the second and fourth Wednesday of each month. It is so nice to see all our philatelic friends again. The Club will resume our 2024 regularly scheduled meetings on the second Wednesday in January.
2. Local Show (New shows this year!)

## SANDIPEX 2024

Show Schedule

$$
\begin{array}{cc}
\text { March 10 } & \text { August 11 } \\
\text { April 21 } & \text { September 8 } \\
\text { May 26 } & \text { October 13 } \\
\text { June 23 } & \text { November 10 } \\
\text { July 21 } & \text { December 8 }
\end{array}
$$

## Free Admission! - Free Parking! Doors open from 10 am - 4 pm

The show is located just 4 blocks to the north of the Philatelic Library on Poway Road. The show is held at the Benevolent and Protective Order of Elks Lodge, 13219 Poway Road Poway, CA 92064. Ph\# 714-476-3698 Email: cbcstamp@aol.com
3. Club Participation - We thank our Club members who help us each month by contributing to this newsletter. Club members are strongly encouraged to provide input for the bi-monthly newsletter. Your participation is critical to our success as a Club. Please submit items to the Club Secretary at
 Indysmama@gmail.com.

## Bid/Book Board

 Frequently Asked Questions(FAQs) :- You must be a paid member of PSC to buy or sell.
- You may join the PSC, contact PSCPhilately@gmail.com
- Ten percent of the sale price will go to support our club.
- Sellers may list ten items each session, Minimum bids must include local shipping.
- All unsold lots will automatically be relisted next session.
- The seller must notify us to remove a listing.
- Sellers must notify us to remove or change the listing price.
- Minimum prices of items must contain the cost to ship the item listed locally (i.e., San Diego County)
- Buyers outside of SD County are responsible for additional shipping charges.
- The Minimum prices listed on the Site are not updated, a list of the current bids will be posted "periodically" for buyers, this is not eBay.
- At the end of each session, Buyer-Sellers will be contacted and introduced via E-mail to allow the coordination of the payment and shipping.
https://powaystampclub.com/bi d-board

4. Quality Shows - Stephen Pattillo, P.O. Box 604, Fullerton, CA 92836,

Phone: 562-694-2828 email: number1banana@hotmail.com


## 9:30 AM to 4PM <br> Free Admission,Parking \& Appraisals Buying \& Selling

5. Club Dues 2024 - It is time again to send or bring in your dues $(\$ 10)$ to a meeting to allow our club to continue to prosper. Let me also impress upon each of you a goal of increasing our membership, and that each member should strive to increase our roll by at least one new member each year. Member Dues cutoff March 31st.
6. $\mathbf{2 0 2 4}$ Great American Stamp Show - Hartford Aug 15-18. Connecticut Convention Center, Hall AB (100 Columbus Blvd.,
 Hartford, CT 06103). GASS is the nation's biggest philatelic event, hosted by the three largest philatelic organizations in the United States the American Philatelic Society, the American Topical Association, and the American First Day Cover Society. The show is sponsored by the United States Postal Service, who will host a large retail area as well as multiple first day ceremonies. GASS will feature 80+ dealers selling stamps, covers, and other philatelic material; hundreds of frames of stamp exhibits and rarities; participation of 40+ national specialty societies; a youth area; and meetings and seminars.
7. Ferrophilliac Philately Collectors of locomotives, etc., are known as Ferrophilliacs. Collectors of postage stamps depicting railroads are called Ferrophilliac Philatelists.

8. Flat Plate - Stamps printed in sheets from flat-bed presses as distinguished from rotary, where the plates are curved around a cylinder and the stamps printed on "endless" roles of paper. When both flat and rotary plates are made for the same stamp, they are transferred from the same
 original die, but the curving of the rotary plate afterward causes the design to lengthen slightly around the circumference, thus making the rotary printing longer in one direction than the flat plate printing.
9. Franking Privilege - A right employed by the Government officials of sending letters and packages free by mail. It was first granted by Congress, January 1776, to private soldiers in service, and was gradually extended. The privilege was abolished by Congress, January 31, 1873, but certain features were later restored and are still in existence. By special Accts of Congress, the privilege has been granted to widows of Presidents.

- 39 U.S.

Code §
3214 -
Mailing privilege of former
President; surviving spouse of former President

10. Philately as a Science - The science of stamp collecting sometimes expressed in collecting "varieties" demonstrates that stamp collecting is not merely a passing hobby of persons whose accumulating instincts need an outlet. Simply put, stamp collecting is rather a recreation and a pleasure with occasional profit which is increased by observation and study. Be a Student of the Science of Philately. - Editor -
11. Garter Stamps - Refers to Wells, Fargo stamp. $\$ 1.00$ blue. This stamp was one of the Wels, Fargo Pony Express issues, its use intended apparently, on mail from the East to the West according to evidence gleaned from used copies on and off cover. The Counterfeit of this issue is
 instantly identified by the addition of a horizontal line measuring $61 / 2 \mathrm{~mm}$ which divides the $1 / 2 \mathrm{oz}$. and $\$ 1.00$.
12. Gregory's California Express - Was established in 1850, operating from California. Marks as: Gregory's New York \& California Express; Gregory's Atlantic and Pacific Express; Gregor's Nevada Express. Listed Stamp Specialist No. 2. Story, V.M. Berthold Coll. Club Philatelist, 1932.

13. Gum Breaker Bars - Colorless marks across the backs of some rotary press stamps placed there during manufacture to prevent the stamps from curling.



## \#573 Garth Empey of San Marcos California was

 presented for membership by Art Berg and was approved by Trice Klauber at the San Diego Stamp Show. We look forward to learning more about Garths philatelic interests and hope to see him soon at one of our bi-monthly meetings. Please all welcome Garth to the Club!\#574 Norbert Wild of San Diego California was presented for membership by Art Berg and was approved by the Club. Norb's philatelic interests include U.S., Hawaii as well as Ireland. This will make our other Irish stamp collectors happy including Bill O. Norb joined us at our last meeting and was approved unanimously by our membership. It was a pleasure to meet him at our last meeting, It's great to have Norb as a new member.
\#575 Jerry Davis of Windsor New Jersey was presented for membership by Jeff Davis and approved by Art Berg and Trice Klauber. We look forward go meeting Jerry and finding out what he collects We welcome Jerry as a valued new member of our club.
\#576 Daniel McDonald of Ramona California. was presented for membership by Art Berg and unanimously voted in as a new member at our last meeting. Daniel collects French, Dutch and Germany colonies (a tall order) We welcome Daniel and hope to see him at meetings and assist him where we can on his interesting Philatelic Journey.
\#577 Robert Jenkins of La Jolla California. was presented for membership by Art Berg and approved as a new member by Trice Klauber. We hope to meet Robert at an upcoming meeting and learn what his philatelic iterests are. Welcome aboard Robert.
\#578 Ryan Wellmaker of Illinois. was presented for membership by Art Berg at the San Diego Stamp Show. We welcome Ryan to the Club.
\#579 Mark Maestrone of San Diego California. was presented for membership by Art Berg. Mark was a medal winner at the San Diego Stamp Show and we look forward to visiting with Mark at one of our twice monthly club meetings.
\#580 Dr. Dean McKay of Murietta California. was presented for membership by David Klauber and approved as a new member by Trice Klauber. We look forward to having Dean join us at future meetings. Dean hopes to learn more about the collections he acquired. Let's help Dean to better understand our hobby and welcome him to our club.
\#581 Javier Ruiz of Oceanside California. Applied online and was presented for membership by Trice Klauber and approved as a new member by unanimous vote of Club membership It was great to meet Javier at our last meeting. Javier collects U.S. Spain, Costa Rica, and Postal Stationery. Let's give him a warm welcome to our club.
\#582 Jeff Eisman of San Diego California. Jeff introduced himself at the San Diego Stamp Show and was presented for membership by Trice Klauber and approved as a new member by unanimous vote of Club membership. Jeff collects U.S. philately. We hope to continue to see him at our meetings and to see his participation in our growing club. Welcome aboard Jeff.

This brings our total membership to 145 . We look forward to getting together at PSC meetings with our new members.

## POWAR

## Editors Corner

By David Klauber

# A Very Successful San Diego Stamp Show 

February 23-25, 2024

Once again, the Poway Stamp Club participated in the $4^{\text {th }}$ successful San Diego Stamp Show. Our members were available on Thursday to assist with installing the exhibits. Many club members met at the Mission Valley Hilton and helped to install the 200+ frames with world class exhibits. Thanks to Art Berg, Bill Wacenske, Bill Range, Thor Strom, Rich Stern, Dave and Trice Klauber as well as Bernard Vertelov for the help.

The show opened to a crowd on Friday morning. Volunteers during the show included, David Waller, Larry and Doris Parlin, Valerie Merritt, Darby Walker, Bill Wacenske, Olivia Inthavong, Sharon Nagaran, Neil Lyles, Nick Soroka, Dean Jordan, Lili Sorman, Bonnie Dunnells, Brian Morgan, Bill Gallagher, David Klauber, Trice Klauber and Art Berg. Members manned both the show booth as well as worked as greeters at the entrance to the exhibit hall. We had 63 members who picked up vouchers and occupied the bourse seats throughout the show, filling those want lists and making the show a booming success.


On Friday Dan Walker, Trice Klauber along with Larry and Doris Parlin man the booth.

Examples of freaks include ink smudges, off center perforation shifts, partially missing colors or partial/random color shifts, preprinting paper folds, paper creases, over or under inked stamps, and so forth. Freaks often sell for less than their "error" counterparts. Printing plate cracks, wear and other flaws such as repairs or reentries are freaks and not typically considered to be errors.

## Oddities:

The catch-all category for anything that is left. Oddities can be subtle problems that do not have catalog status. Examples can be cancel and plate varieties, inverted USPS cancels, very minor perforation shifts, minor color shifts, etc. Most oddifies are a curiosity and have lower EFO values.

There continues to be a debate about the definition of freaks vs oddities. This is one area where a classiffcation can be a matter of personal opinion. Frequently the debate is over pre-printing paper folds and centers on how minor (oddity) or how major (freak) a fold is. As it turns out, one mans freak, is a another mans oddity.

Counterfeit, Forgery, or Fake.
Counterfeit: Fraudulent
reproduction of a stamp meant to defraud the issuing authority. (Typically used as postage)

Forgery: Fraudulent reproduction or alteration of a stamp meant to defraud (not the issuing authority), In philately, forged stamps are altered to defraud the buyer.

Fakes: An imitation stamp, or reprint. There are many fakes on the market, typically sold as fakes they are rarely sold as genuine. In philately, fakes are an expression of art are not offered as genuine to defraud. (reprints may be considered fakes)

The Show Bourse was complete with over 20 Vendors and Major Societies, including the San Diego Philatelic Library. Several club and/or library members helped to support the library table including Neil Schneider, Art Berg, Bill O'Connor, Bill Gallagher, Steve Twenge, David Klauber, Trice Klauber. This was the library's first appearance at the show, and we wish them every success in the future. Also present at the show were the U.S. Philatelic Classics Society, The Collectors Club, The India Study Circle, and the US Postal Service each offering show attendees the opportunity to learn and grow in our hobby.

Friday the 23rd: There were several learning opportunities including a discussion of Illustrated Transcontinental Directional Envelopes by David D'Alessandris (USPCS), a session on the Postal history of the Revolutionary War by Vern Morris (USPCS), and a presentation by Charles Epting (Siegel) on Buying \& Selling at Auctions and the future of the BidBaller auction platform and Siegel Auctions. Charles discussed several software access advantages that are available in BidBaller including the ability to participate in live auctions, access account histories, utilize features such as view, sort, filter and save searches of auction lots based on a wide range of criteria.
Saturday the $\mathbf{2 4}^{\text {th }}$ : The US Postal Service provided special San Diego Show and Date cancellations for the Basketball Coach, John Wooden stamp and FDC taking place in Los Angeles on Saturday $2 / 24$. Many members took advantage of the opportunity to have their programs and FDC covers cancelled for this event.


Scott English the APS Exec. Director

Scott English the APS Exec. Director (PSC member), led an APS Town Hall, where many PSC members were in attendance. Scott discussed the PSC Club successes and his membership in it. Scott emphasized that collectors should never be ashamed to call themselves stamp collectors and that he was looking forward to encouraging younger collectors to participate with the APS through the introduction of their new free publication StampEd. As part of the Town Hall Scott awarded PSC member Ron Couchot at right, who received his $50^{\text {th }}$ year membership award.


More Important

## Definitions

## Reissues

(A reprint of a currently available stamp)

Reprints
(Copies of the obsolete originals, or previously issued. They are sold by the Government they are not classified as proofs and sometimes printed for collector's purposes only)

## Special Printings

(Original plate stamps for nonpostal use, while originals are still valid for postage)

## Government issued

## Reproductions

(Not printed from the original plates, not valid postage, considered likenesses.) Examples US Scott 3-4

Se-tenant Pair
A planned pair, strip or block of adjacent stamps (either horizontal or vertical), which were printed from the same plate and/or sheet. The stamps must be un-separated and deliberately different from each other by design, color, denomination or overprint.

Type-Variety/Combination
Pair - An unplanned pair, strip or block of adjacent stamps (either horizontal or vertical). The stamps must be un-
severed and are different from each other by variety, meaning that at least one member of the pair/strip/block differs in some detail from the "normal" issue. The detail may or may not be an actual philatelic "error".


Town Hall) David Waller, Valerie Merritt, and Neil Schneider

Saturday Seminars in the Hillcrest room included Post Offices that Failed or Refused to recognize West Virginia Statehood Wayne Farley (USPCS), a beginners Exhibitor Seminar that was chaired by APS CANEJ chair, Darrell Ertzberger (PSC Member), this seminar was enjoyed by several PSC members including Art Berg and Trice Klauber. Jan Hofmeyer presented a seminar of Understanding the Grill Stamps of the United States that were recently published in his new book, your Editor participated in this event and found very interesting the insights presented by Jan. The last seminar of the day was a focus on exhibition "Title Pages" which was enjoyed by many including David Klauber.

The final event of the day was the San Diego Stamp Show Medals and Awards Presentation led by show Co-Chairs Mark Banchik and Sam Melamed. At Right: PSC member Ron Couchot was awarded a Gold medal for "The Beacon U.S. Air Mail Issue 1928-1932"

Member Steve Simms received
 the most popular dealer award. New PSC member Mark Maestrone received a Gold Single Frame award for - Men's Gymnastics: Dressed to Win.

The Poway Stamp Club member Stephen Patillo received a Certificate of Participation from the jury for Stephen Pattillo 1895 Newspapers.


After the Jury feedback Sessions, the San Diego Stamp Show Medals and Awards were presented, the Show Jury Awarded the Poway Stamp Club Multi Frame Grand Award a Steuben Crystal Centerpiece Bowl Designed by John Dreves to Andrew Kelley.


Mark Banchik, Sam Melamed and Art Berg(PSC) present Andrew Kelly the Poway Stamp Club Multi Frame Grand Award

Sunday the $\mathbf{2 5}^{\text {th }}$ Several seminars and Zoom meetings were held in the Gaslamp Room. First was a seminar on the Imperial Russian Machine Cancels of Lavia, then the Éire Philatelic Association meeting and Seminar was held by PSC member Bill O'Connor, EPA, PSC, APS. The last Zoom meeting was hosted by Bill Slaninko who presented an overview of Czech and Slovak Philately.

Sunday was host to no less than three (3) educational "At the Frames" Exhibit Walkthroughs. Dan Walker provided a walkthrough of the Indian Themed Exhibits, expert Charles

Epting walked through the Classic U.S themed Exhibits. Charles' knowledge of U.S. Philately was impressive, he fielded several very difficult questions, which he easily answered "in detail" making the walkthrough, my favorite event of the show programs other PSC members who attended were Bill Gallager and Les Lamphear. Last was a walkthrough of the basics of exhibiting by Tony Dewey, the walkthrough was attended by several PSC members including Trice Klauber. The PSC wants to thank the Show Co-Chairs and all the participating persons who went out of their way to make the show a fantastic event and our favorite educational event of the year!

As the Poway Stamp Club had hoped, the San Diego Stamp Show has become a very important philatelic event here in San Diego County. The Poway Stamp Club was honored to be the Sponsor of the Grand Award and provide catalogues and refreshments to the many show attendees. The show provided our club members with the opportunity to collect new stamps, make new friends and was successful in adding 9 new members to our organization.



## Member Article

## By Bill O'Connor

## Philatelic Book Report <br> 



I have just finished reading a book named, A History of Britain in Thirty-Six Postage Stamps by Chris West, Picador, New York, 2013, Fist Edition.

Each stamp presented focuses on a particular era or event that the author then places in an historical context. The first stamp seems an obvious choice, that being Great Britain Scott number 1, normally referred to as the Penny Black. A history of the development of the first postage stamp in relation to the great improvements in technical innovation, transportation, simplified pre-paid pricing and advances in literacy are explored in the context of this simple, but very complex process of
 ultimately world-wide communication.

The eight's stamp presented is not British but from one of the colonies, Hong Kong, Scott 11, a 5-cent blue image of Victoria. Why Hong Kong you may ask? Hong Kong became the British gateway to China, and after the Opium Wars, the British were able to export vast quantities of opium, thus avoid an enormous disparity in export/import products. Tea was a major import for the United Kingdom, and very
 few products produced by the British were needed by the Chinese. One good thing from the Chinese perspective was that China was able to limit the property that encompassed Hong Kong and after 97 years, Hong Kong was returned to China. Some may question how well the citizens of Hong Kong have fared during this transition?

The $12^{\text {th }}$ stamp is also not British; it is a German overprinted stamp, Scott 269, 2 million marks on a 200 -mark stamp of 1923 . The reason this stamp is used is to indicate the world-wide problems of hyperinflation that affected the entire world, but most specifically Germany. Chris West places the blame on the Germany use of borrowed money to fund the war, World War 1, while many others would blame the Treaty of


Versailles and the huge reparations forced upon Germany to pay for the entire cost of the war. History mores on and a second-rate artist and a first-rate propagandist, Adolph Hitler becomes leader of Germany, and the world is still dealing with ramifications of the global war that followed.

The other 33 stamps presented are all British. Many references to the kings, queens, and of course Princess Diana permeate the book. Sports, music, technology, politics, wars, Europe, AIDS, David Beckham, Rachel Carson, DNA, IRA, and even Mary Robinson. One cautionary tale the author ponders at the end is whether Britain is looking more inward than looking to the future. That might be a concern for all of us.

I think many of you will enjoy reading the book, particularly if you encompass our past. The book does have a section that gives specifics as to the stamp, its value, technical aspects to its development, and numbers produced. The more modern stamps seem to have very little economic value and the author stops indicating value. As for any hobby, it is always the enjoyment one gets from collecting and understanding of the items collected.

Note:
I mentioned only Mary Robinson as I had the privilege of meeting her at a reception at the University of California, Riverside, far too many years ago. She by the way was the President of Ireland, and the first person from Northern Ireland to be selected President of Ireland.

Regards,
Bill


Bill O'Connor is one of our Newsletter Authors recognized by the APS for the Star Route Awards.


## Member Article

By Jim Grundy

## Every Cover Tells a Story <br> 



Mildred Bruce Cover (Courtesy Jim Grundy)
I found this cover on eBay in one of my Saved Seller stores. It was described as "US Cover Carried by Richard Bruce on World Flight". I felt that there were several things wrong with this description. First, it wasn't a US cover because it bears a British stamp with a February 27, 1931, cancel. Second, the name on the cover didn't look like Richard Bruce but more like Milford or Mildred Bruce. I searched for Richard or Milford Bruce as around the world pilots, but none existed. Then I found a website that listed a 1930 around the world flight by a Mrs. Victor Bruce. I found Mrs. Victor Bruce to be Mrs. Mildred Mary Petre Bruce and what a story ensued.

Mildred Mary Petre was born in November 1895 in Essex, England. Her father was a British nobleman, and she grew up in a life of luxury. Mildred liked a life of adventure.
At 15, she took her brother's motorcycle and was stopped for speeding, given a citation, fined, and told not to ride a motorcycle until she was 16. In 1926, she married the Honorable Victor Austin Bruce who was a son of the 2nd Baron Aberdare.

Victor Bruce had been an auto racer and hill climbing champion in his AC Company cars. The two of them formed a perfect team. The Bruce's became well known auto racers, hill climbers, and endurance drivers in the late 1920's. In 1927, the Bruce's drove 250 miles north of the Arctic Circle. At the time, this was the farthest north an automobile had ever been driven. Mildred finished 6th (the first woman to finish) in the 1927 Monte Carlo Rally. In 1929, she purchased a motorboat and set a round trip speed record for a trip across the English Channel.

As you can see Mildred was a risk taker. Now let's tell the story behind this cover. Having conquered land and water, she turned her attentions to the air. She obtained her pilots license in July of 1930. In the same month, she purchased a Blackburn Bluebird. The biplane airplane had an open cockpit and had to be modified for her around the world trip. On September 25th, 1930, equipped with an extra fuel tank, maps, 44 hours of flying experience, and her husband's compass, Mildred took off from the Heston Aerodrome in Croydon, England. She flew southeast across Europe to Turkey, then to Iraq, India, Burma, Thailand, Vietnam (Indochina), China, and Korea. On November 24th, 1930, she landed in Tokyo. There, she loaded her airplane on a boat and sailed for Vancouver, Canada. Once in Canada, her airplane was reassembled, and her flight continued down the west coast of the United States to San Diego. From San Diego, the route took her to Chicago then east to New York City arriving in February of 1931. Again, her airplane was dis-assembled and placed on ship bound for Le Havre, France. Once her airplane was put back together, she flew from France back to England on February 19th. The next day, her around the world journey ended when she landed back in Croydon, England. It had taken her 148 days and 19,000 miles to go around the world. The around the world flight was not without incident. An oil leak caused her to land on the shore of the Persian Gulf. A monsoon forced an emergency landing along the Mekong River in Vietnam where she caught malaria. Crashes in Oregon and Maryland delayed her flight. Finally, Mildred was arrested in New York City for flying circles around the Empire State Building.

The flight did set three records: the first person to fly from China to Korea across the Yellow Sea, the first England to Japan flight, and the first around the world flight by a woman. This cover was posted one week after her return.

One thing you can say about Mildred Mary Petre Bruce is that she lived life in the fast lane. She remained active in aviation attempting and setting many flight endurance records. By founding her own airline company in 1934, she became Britain's first female airline entrepreneur. As an author, she wrote two books. The first entitled The Bluebird Flight published in 1931 about her around the world flight and her autobiography called Nine Lives Plus in 1977. Mildred died on May 21st, 1990, in Camden Town, London at the age of 94 .


Jim Grundy is one of our Newsletter Authors recognized by the APS for the Star Route Awards.

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800-978-5333 760-724-2332



When considering option 1, it is important to know that the rules regarding charitable contributions are different for individuals than for estates and trusts(https://farr.com/deducting-a-trusts-charitable-donations/). For example,

- An estate or trust income tax charitable deduction is potentially unlimited, while the deduction for individuals is capped at 50 percent of an individual's adjusted gross income;
- Estates are afforded a deduction for amounts permanently set aside for charitable purposes. Individuals (and generally trusts) receive a deduction only for amounts actually paid to charities; and
- Estates can take deductions for donations to U.S. charities as well as to foreign charitable organizations. Individuals are permitted a charitable deduction only for donations to U.S. charities.

Understanding these differences is important. For example, there will be little benefit if the Executor/Executrix of your estate donates property to a charitable organization because you cannot itemize the donation on your final personal tax return, nor is it a deduction from the value of your assets for determining whether your estate owes estate taxes. However, if you state in your will or trust that you would like your collection donated to a named charity, then this will count as a deduction for the purposes of calculating any estate taxes that may be due.

Note: tax laws change on a regular basis so any consideration of the options provided here should be reviewed by a tax accountant before making any changes to your existing will or trust.


Figure 2: Image of a warehouse filled with stamps taken from Hipstamp shown by seller: bluemule22, ID: 52097702. A donation like this would provide a significant tax benefit for a trust estate whose terms specifically designate a charitable organization to receive this gift.

Option 2 allows your family to claim a tax deduction on the value of the stamps if they donate your collection to a charitable organization (e.g., a 501 (c)(3) non-profit organization). Of course, it would be best to let your family know which charitable organization you would like to receive your collection as well as the estimated value of that collection prior to your departure. The value for tax deduction purposes will be the value of the stamps as determined on the date of your death or the value given the collection by the Executor/Executrix when the estate assets are submitted for probate.

Charitable or non-profit organizations will often provide a letter recognizing the donation, which allows the donor to reduce their tax burden in the year that the items are donated. However, most will not assign a value to your donation, so it will be up to you and your heirs to make these determinations. The designated value of a given donation will determine whether an appraisal will be required under the U.S. Tax Code, see my article "The Collector's Catch-22". In addition, if the collection has a substantial value, then it may be best to make multiple donations over several years to maximize the tax benefits (Figure 2). At a minimum, a comprehensive listing of the items being donated at any given time should be prepared and maintained with the letter received from the charitable organization in the event the IRS requires additional information. I recommend creating and maintaining a listing for your loved one(s) in the event your departure occurs unexpectedly. In addition, it would be best to update the listing regularly and include either the current market value or the price you paid for each stamp. Maintain an electronic version of the listing on your computer and/or a hard copy of the listing in an easily accessed location. My listing is in a clearly marked file on my computer and I keep a printout (i.e., a currently updated printout) of the file next to my desk in a three-ring binder labeled "Collections".

It is important to note that any donation that exceeds the value established by the IRS will require an appraisal from an IRS approved appraiser of stamps. The value may also be determined by an IRS registered appraiser provided in a written document that may be submitted to the IRS.
(https://kplawfirm.com/appraisal-requirements-for-donations-of-real-property-and-other-assets-to-section-501-c-3-organizations).

In general:

1. You must file Form 8283 to report information about noncash charitable contributions for which you are claiming a tax deduction;
2. You must file a Form 8283 for each noncash contribution that is more than $\$ 500$; and
3. You must obtain a written appraisal from a qualified appraiser (see below) for an item, or group of items, exceeding \$5,000.00.

Note: this is a general summary of what may be required for donations of a specified value. It is highly recommended that you contact a certified tax accountant and have them review any documents before submitting them to the IRS.

## What is a Qualified Appraisal?

The federal tax laws require that the: 1) appraisal be prepared by a qualified appraiser in accordance with the Uniform Standards of Professional Appraisal Practice; 2) appraisal must be signed and dated by the qualified appraiser; and 3) appraiser must make a declaration on Form 8283 (Figure 3) prior to submission.


Figure 3: Image of IRS form 8283 currently required when you claim a total deduction of over $\$ 500$ of noncash charitable contributions.

Note: Since the tax laws change regularly you should check with a tax accountant and have them review any documents before submitting them to the IRS.

## Who is a Qualified Appraiser?



Figure 4: Illustration of an individual appraising a stamp collection. Image obtained over the Internet from National Today.
A qualified appraiser (Figure 4) is an individual who meets all the following criteria:

1. The individual either:
A. has earned a recognized appraiser designation from a recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised,
OR
B. has met certain minimum education requirements and has two or more years of experience in valuing the type of property being appraised. To meet the minimum education requirements, the individual must have successfully completed professional or college-level coursework in valuing the type of property and the education must be from:
i. a professional or college-level educational organization,
ii. a recognized professional trade or appraiser organization that regularly offers educational programs, or
2. an employer as part of an employee apprenticeship or education program similar to professional or college-level courses. The appraiser regularly prepares appraisals for which he/she is paid;

3. The appraiser specifies his/her education and experience in appraising the type of property being valued in the appraisal; AND
4. The appraiser makes a declaration in the appraisal that, because of his/her experience and education, he/she is qualified to make appraisals of the type of property being valued.

It is also important to note that: 1) a party to the transaction, one who is benefitting from the transaction for which the appraisal is being prepared, is not qualified to sign the declaration; 2) if you fail to disclose or misrepresent facts that cause the appraiser to misstate the value of the property being donated, then the appraisal will not be accepted as a "qualified appraisal"; and 3) the appraisal fees cannot be based on a percentage of the appraised value.

The remaining and most important determination is which charitable organization would be best to receive your stamp collection. Personally, I want my collection to go to an organization that supports philatelic research, promotes stamp collecting and disseminates knowledge about stamps and stamp collecting to the public. I would also like my stamps to be enjoyed by as many collectors as possible; meaning I would like them to be distributed to other collectors. Consequently, selecting an organization that meets these goals would be perfect. For me, the American Philatelic Society is one such organization.

My decision to retain my collection during my lifetime is part of my nature as a collector. The feeling that my stamps will be distributed to other collectors who will enjoy them for years to come provides me comfort in knowing they will be taken care of and cherished when I am gone. Either of the options above will allow me to satisfy this desire and obtain a financial benefit for my family either personally or through my estate.

I hope that you have enjoyed this series of articles and that the information provided is helpful in making future decisions regarding your stamp collection.


David Waller is one of the Newsletter Authors recognized by the APS for the Star Route Awards.


## Member Classifieds

## If you would like to have a Free advertisement in the PSC Newsletter, please email: PSCphilately@gmail.com

## For Sale:

For Sale: Christmas seals for sale. Singles or full sheets of most dates. Some covers with seals tied by the cancel. See Bob at a PSC meeting or call 858-278-7873 Bob Schappelle

For Sale: Worldwide sets, Singles, and Souvenir sheets. Sixty percent off Catalog to all Club Members. Offer valid anywhere you see me.
Phone: 714-476-3698 Email:CBCSTAMP@AOL.com.
Chuck Bigler.
For Sale: Stamps at Bargain Prices, See my Stock. By appointment so please call to set up a time. Home Phone: 858-271-0262 Mobile Phone: 858-4493047 Al Kish

For Sale: 2 sets of Shelving units from the Philatelic Library. Dimensions 18 "D x 48"w and 5.5' tall, Need $\$ 50$ each. Contact Neil Schneider, at 619-857-1687.

## Bargain Lists:

You May see the most current Lcstamps lists on our Club Webpage at" https://powaystampclub.com/lc-corner


## Wanted:

Wanted: U.S. Columbian issue stamps with fancy cancels. Top prices paid. Contact West Virginia Bob McArthur at rmatsukasa@gmail.com or 1-858-486-9932.

Wanted: All Vietnam. Stamps and covers. Ready to trade or buy outright? Contact: jschrag1@san.rr.com

Wanted: Puerto Rico Town cancels. Bring to a meeting. Will trade or buy? See member M. Marti PSC \# 410.

Wanted: Used/New Scott's Specialized Color Guide for United States Stamps, Spiral-bound with color chips. Will trade or buy? See member D. Klauber PSC \#454

## Stamp News 2024



The 2024 stamp program features a broad range of subjects and designs. These miniature works of art highlight our unique American culture and offer a broad selection for those looking to collect stamps or send their mail around the nation or the world".

USPS March 2024 Stamp Releases!
Underground Railroad Forever Stamps (Issue date - March 9), Bluegrass Forever Stamp (Issue date - March 15), Garden Delights Forever Stamps (Issue date - March 16), Celebration Blooms Forever Stamp (Issue date - March 22), Wedding Blooms Forever Stamp (Issue date - March 22), Save Manatees Forever Stamp (Issue date March 27).


## Postal Products

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