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the San Jose Stamp
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Buying with Home Delivery Mail Sales

As an APS member, you can sign up to receive stamps with our home delivery service known as Stamp Circuit Mail Sales. Receive stamp selections tailored to your specific collecting interests delivered right to your front door! This allows you to examine the items, purchase what you want, and forward on what you don't. There is no minimum purchase required. The service is limited to U.S. members. All material being sold is owned by APS members.

6 Simple Steps to get started:

1. Select your areas of interest

We have more than 160 categories to select from. Submit a [Circuit Request Form](#) indicating your areas of interest. Also complete a one time [Buyer's Next of Kin Contact Form](#) (we ask for contact information of a friend or family member whom we can contact in the event we are unable to reach you).

2. Get assigned to a "multiple circuit"

based on your ZIP code you will be assigned to a circuit list for each category you select. Up to 10 names are added in order of receipt; names move up the list one space each time a new circuit of the same category is mailed – that way a different member appears first on this list each time.

3. Purchase a rubber stamp (not required)

You may write your APS # and initials in purchase spaces but a rubber stamp is more secure and legible. Therefore, you may consider purchasing a rubber stamp to mark the spaces in the sales book where you remove a stamp or cover for purchase. A rubber stamp impression should fit within a **one-inch square space** and should contain your **APS # and initials or last name**. Search the web for sites that offer one inch rubber stamps at a minimal cost. [Discount Rubber Stamps](#) offer the Excelmark 9022-B and 9022-D which may be good options for only \$6.99. *(Again remember the stamp should be no larger than 1 inch x 1 inch).

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San Jose Stamp Club

APS Chapter 0264-025791

Founded 1927, Club show since 1928

September 2025

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Club Blog & Website

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August 2025 newsletter uploaded

President's Message

WOW! It's an exciting time for the SJSC. Two club members received national recognition from the APS; a member has an article in a national magazine; we've signed up multiple new members including John Armstrong. We have a wonderful assortment of speakers at upcoming meetings; and we have a busy schedule of activities.

Our August newsletter ran the story of Wayne Menuz winning a highly prestigious national award, and Larry Rosenblum being acknowledged for his contributions. When I received the August issue of Scott Stamp Monthly in the mail, I spotted a nice article on French philately and thought "I should call Larry to make sure he's seen" this article as it appeared to be right up his ally – only to find HE WROTE IT! Pretty cool! So, pull out your August issue of Scott Stamp Monthly and turn to page 16. Read the article "France's joint issues reflect common interests with many countries".

We have an ACTION packed schedule for the next few months. I hope you're ready! EVERYONE can help as very little of what we're doing requires an expert philatelist, just somebody willing to help.

First on the schedule was a very special guest speaker at our September meeting. Menachem Lador was visiting from Isreal to see his family in Sunnyvale. He offered to give a program at our club meeting. He gave a talk on "The Information Age" and a 2nd presentation he's created

"2nd Oldest Profession – Intelligence Services". Menachem is a 50 year veteran of the computer profession and is President of the Isreal Thematic Association. He is also an accredited international juror for thematic exhibits. Local stamp dealer Ed Rosen also gave an introduction to his business as he specializes in Israeli stamps. Does anyone in the club collect Isreal? We received a very nice collection in a recent donation and I've been offered a second collection of Isreal. Speak up if you're interested.

Anybody else enjoy pre-WWII cars? I ask because we will be jointly hosting a table at "Cars In the Park" on Saturday September 13th. Mixed among the classic cars are tables with for a wide variety of clubs, societies and interesting groups. We will share a table with local postcard club and have fliers for the coin club & gem club. Want to get in FREE? Sit at the table for 2 hours and you get into the car show for free! Please sign-up to help staff the booth at: [San Jose Stamp Club: Cars In the Park Club Table](#)

Up next is a program at the Saratoga Library. They heard about our program for promoting the fun of starting a stamp collection and would like us to repeat it. We are scheduled to host another class "The Fun of Starting a Stamp Collection" on Saturday September 27th at 2:00pm. Please come and help us promote the hobby. Please help out at this event at: [San Jose Stamp Club: Fun of Collecting Stamps @ Saratoga Library](#)

For our October meeting, on 10/1, I'd like to ask everyone to bring an item for "Show and Tell". It can be litterly anything! I suspect we've picked up a few "items" in our collecting days. If so, bring it. Got something you'd like some input on? Bring it. I'm guessing each item will only take up to 10 minutes max, so I hope a few of us bring something. This can be a LOT of fun, so please support me and bring an item to share.

On October 11th, is the next Scouting stamp collecting merit badge. There are already 18 Scouts signed up! With the recent changes to "Boy Scouts", it now includes young women and is rebranded as "Scouting America". The class will be held in the Social Hall of the Presbyterian Church of Los Gatos. I can really use some help, so please let me know if you're willing to help. We

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cover most requirements at this session and the finish up on Sunday of Filatelic Fiesta.

Our November 5th club meeting will feature a presentation from Sequoia Stamp Club member who will give a talk on US coil stamps. Did you enjoy the “Show and Tell” at the October meeting? Great, then bring something else to share.

November 15 & 16 is FILATELIC FIESTA! Our club’s annual show. We’ve got a pretty good bourse lined up and I’m working on adding a few more. We’re ALL-IN on this. Assume that you’re going to be helping out in some form or another.

At our regular December club meeting, our club member Alan Smith will give a presentation on Egypt. I’ve seen a preview of it and we’ll all want to be there as it is a nice mix of history and philately.

Repeat Reminder: The club can be a terrific asset to club members with the HUGE assortment of philatelic materials in my living room. There are a LOT of materials that could have a valued place in someone’s collection. Two members took advantage of this in the past month to get mounts they needed. I’ve recently seen excellent materials from Canada, UK, UN, Israel, France and the USA.

Brian

Philatelic Calender:

September 13: Sat: 11:00 – 4:00pm “Cars In the Park” A special event primarily to show off cars made before 1949. The event is enhanced with tables and exhibits from a wide range of other interests.

September 27: Saturday at 2:00pm in the Saratoga Library. Will give a talk on the fun of starting a stamp collection. I’ll be largely repeating the presentation at our August meeting “Stamp Collecting 101”. I’ll preach the fun and learning opportunities by starting to collect to our guests.

October 1: Regular club meeting at the Pearl Ave Library Community Room. Per our new practice, the opens at 6:45pm. Please bring a show-and-tell item to share.

October 11: 10:00am to 4:00pm at the Presbyterian Church of Los Gatos.

Scouting Stamp Collecting Merit Badge with up 30 scouts in the class.

We’ve put a lot of effort into building our club’s inventory and this is what a lot of is for.

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November 5: Regular club meeting at the Pearl Ave Library Community Room. Vincent Jones of the Sequoia Stamp Club will give a talk on US Coil stamps.

November 14: 3:00 – 6:00pm. Napredak Hall, set-up for Filatellic Fiesta.

November 15 – 16: 10:00am to 5:00pm. It's Filatellic Fiesta at Napredak Hall. Everyone is needed to help!

November 30: 3:00 – 7:00pm; Advent Craft Fair at Presbyterian Church of Los Gatos. A fun Christmas event with the fun of making a holiday album.

December 3: Regular club meeting at the Pearl Ave Library Community Room. Alan Smith will give a talk on Egypt.

That closes out the philatelic year! Enjoy the holidays with family and friends.

“Buy It Now” Sale!

Saturday, Sept. 27, 2025, 9 am-12 noon

Doors Open 9 am sharp. Sale (not an auction) and Open House until 12 noon.

60 Country albums, Stamps, Covers, Mystery Boxes starting at \$5, Books at 75% off, and more!

Priced to Go! Checks and Cash Accepted.



Friends of the Western Philatelic Library, Inc.

3004 Spring Street (@ 2nd Avenue), Redwood City

Telephone: 650-306-9150 Questions? Email contact.fwpl@gmail.com

Tax Strategies for Owners of Philatelic Material and Other Collectibles

*The following article by Edward Mendlowitz, CPA and Maryann Reyes, CPA appeared in the March 2024 issue of [The American Philatelist](#). The information contained within is current as of the 2024** tax year and will be updated should U.S. tax law related to philatelic and other collectibles change.*

****Updated February 5, 2025.**

Collecting stamps and philatelic material is a wonderful hobby and provides immense pleasure. However, some decide to invest in stamps and others become dealers. Further, at some point a collection will be disposed of, either by the collector or their estate. Once there is any type of a sale or transfer transaction, the Internal Revenue Service (IRS) becomes interested in receiving its “share” of any gains while trying to restrict losses that might offset the gains.

This article covers the whole realm of taxation of philatelic (and other) collectibles, shows how charitable donations can be fully deductible, and discusses how dispositions made by an estate are treated. **Your authors are two experienced tax experts who warn readers to follow exactly the intricate rules provided by the IRS.**

Definition of collectibles

Stamps and most philatelic material fall into the Internal Revenue Tax Code category of collectibles. This is a wide-reaching listing and this article will address all sorts of philatelic material, although much of this will also cover the other collectibles. Stamps purchased to use on mail would not be considered a collectible, but a large quantity of a pretty common stamp might be if it is not used for postage. In many cases, the reason for the acquisition is evident; where it is not, then the motive, use, method of storage, possible insurance, and many other reasons would be considered.

Motive for acquisition

The motive for acquiring a collectible could be different for each purchaser, and sometimes that can help determine whether it is considered a collectible or not. The Internal Revenue Service (IRS) is more interested in the motive of the purchaser than it is in the actual purchase. For that reason, the IRS is concerned with classifying the purchaser into one of three categories:

Dealer. This is someone in the trade or business of buying and selling collectibles. Dealers are those operating a business regardless of the nature of the products handled. All gains will be ordinary income, and losses will be treated as any business loss, i.e., not limited by capital loss limitations. Capital gains treatment is not available for the sale of inventory items.

A dealer can open an “investment” account and separate those items from their inventory, but then the costs attributed to those acquisitions would be treated as investment expenses including insurance and storage, and sales & use tax, if applicable, would need to be paid.

Collector. A collector is someone who collects as a hobby with no profit motive. Hobbyists cannot deduct any losses or expenses. Any revenues are fully taxable as other ordinary income and “expenses” are not deductible. Direct selling costs such as an auctioneer’s fee would be considered a cost of the sale and would offset the revenue. Any gains on sales would be taxable as collectible gains, which are explained later.

If a collector or hobbyist claims to be a dealer and wants to take deductions for losses, and files their tax returns accordingly, the IRS will only allow a taxpayer to claim losses for two out of five tax years, assuming they could establish they were truly dealers. A third year of losses creates a presumption that the activity is not engaged in for profit. This could be contended if there truly is a business, albeit an unprofitable one (see next paragraph). Further, a postponement to that determination is permitted on IRS Form 5213 “Election to Postpone Determination As To Whether the Presumption Applies That an Activity is Engaged in for Profit.”

The IRS has a nine-factor hobby loss rule that is considered in its determination of whether the activity was carried on for a profit. These are:

1. How the activity is conducted
2. Manner in which the business was conducted
3. Time and efforts in that activity
4. Expectations to make a profit
5. Success in other activities including prior businesses
6. Income history from the activity
7. Profits or losses relative to the investment and other income of the taxpayer
8. Taxpayer’s financial status
9. Recreation or personal motives

Readers interested in the explanations of each item are referred to the IRS fact sheet "Know the difference between a hobby and a business", as well as IRS regulations and many court cases and articles on this topic.

Investor. An investor is someone who buys and sells philatelic material with a motive of making gains but is not in business as such. Investors can no longer deduct their expenses as a miscellaneous itemized deduction (under present law). Possibly some investment costs could be added to the basis of the collectible. Investors can treat losses as capital losses subject to those limitations.

Capital gains

When collectibles owned by investors and hobbyists held for more than one year are sold, the income is taxed at the taxpayer’s ordinary income tax rate with a maximum capital gains rate of 28 percent. For net collectible gains, the normal capital gains rates are not applicable, but the net loss rules are applicable, as are many other features. Here are some points to consider:

The capital gains on collectibles are netted against net losses from all of the other capital gains categories and the net amount is what is taxed. The netting rules are somewhat complicated so they should be reviewed with a knowledgeable tax advisor. For instance, if you have a net capital loss in the 0%/15%/20% category, it is first offset against net gains in the 28% category, which includes collectibles.

If there is a net gain, the portion attributed to collectible gains would be taxed at the taxpayer’s ordinary tax rate with a maximum “capital gain” rate of 28 percent.

The zero capital gains rate or the lower capital gains rates do not apply since this is not applicable for a taxpayer's other ordinary income which is what collectible gains are considered.

If the taxpayer has Section 1250 gains (taxed at a 25 percent rate and primarily on real estate), collectible capital gains, capital gains from security sales, earned income, and interest and dividend income, care must be taken when preparing your return, but more importantly, when you are planning a sale of your collectibles. A suggestion is to choose a year to sell your collection, assuming you will have a gain, when you can sell stocks or other capital assets at a loss and use the loss to offset the gain from the collectible.

There could also be a 3.8 percent net investment income tax, depending on the taxpayer's Adjusted Gross Income (AGI).

The tax can also be increased if the taxpayer is subject to the Alternative Minimum Tax (AMT) or Qualified Business Income (QBI) deduction, and by state and local income taxes.

Losses by collectors from sales would not be deductible and cannot offset other categories of capital gains. However, collectible losses can be netted against other collectible gains during the same year. Losses by an investor are subject to capital loss limitations. Dealers are not allowed capital gains income treatment, but losses would be not be limited to \$3,000 as it would be considered inventory.

Distinctions between categories

Many times, there is no clear distinction between dealer and investor, or investor and collector, other than the frequency of transactions, promotional activities, and the intent. All of these reasons are subjective. For instance, the frequency of transactions could vary widely based on what is offered for sale, the scarcity, how often something of that nature is offered, how it is offered, and the price range. The nature of how something is promoted and the intent are likewise dependent on many factors. For these reasons, it is very important that careful and detailed records be maintained, and that is also an indication of intent.

Barter and trading transactions. Each instance of trading and exchanging philatelic material is treated as a separate sales transaction and is taxable as if each trade was a cash sale. This happens irrespective of whether the barter transactions are of equal value.

Contributions to a charity

Investors and collectors can make donations of collectibles to charities and receive a deduction for the fair market value, provided the charity uses the collectible in connection with its activities (called the "related use standard") and does not dispose of the item within three years of receipt. This is covered later.

If the fair market value of the donated collectibles exceeds the cost, the income would not be recognized for tax purposes, but the deduction would be for the full value of the collectible, and not just the cost. What should not be done is to sell your collection and then donate the proceeds to a charity. In that situation the gain would be fully taxed and when the after-tax proceeds are donated, the charity would realize that much less and the charitable deduction would also be lower.

If the collectibles were owned when the owner dies and then donated, no income would be recognized. When this occurs the three-year retention rule would not apply. That is because the basis of the collection would be stepped up to the value at the date of death (or possibly at a date six months later). If the collectible increased in

value since the date of death, the proceeds in excess of the estate's value would be taxed by the estate or heirs as a collectible.

Provisions for charitable deductions

Each individual item with a value over \$5,000 must have a written appraisal by a certified appraiser in accordance with IRS regulations. The appraiser and the charity must sign the donor's IRS Form 8283, "Noncash Charitable Contributions." The organization must be registered with the IRS as a charity. The organization must certify that it will not dispose of the gift within three years of receiving it and that there are no use restrictions by the donor.

The appraisal must be done no earlier than 60 days before the gift is made and must be received by the donor no later than the return's due date (including extensions) that claimed that deduction.

If the value of the collectible is over \$500,000, the appraisal must be attached to the tax return.

If multiple gifts of similar items are made that are over \$5,000 in the aggregate, the authors suggest obtaining a certified appraisal. This is our recommendation, not a requirement.

When making deductions, you want the greatest chance of having it allowed, and we tend to advise a more careful and defensive approach. An example is where 20 copies of the same stamp or cover that have a clearly provable fair market value of \$300 each are donated at one time to one organization. It is not usually conceivable that if those 20 items were donated to one organization, they would have a value of \$300 each or \$6,000 since the knowledge of that quantity in one place at one time might make the 20 items not worth the full \$6,000. For that reason, we suggest donating one copy to 20 different organizations and obtaining an appraisal from a certified appraiser of the \$6,000 value as a defensive measure. Further, with the donation to one organization it might be more difficult to establish the related use.

One of the requirements of the appraisal is that the items be examined by the appraiser, so this generally precludes an appraisal done after the gift has been made, unless the property is intact and available to the appraiser. We strongly suggest getting the advice of an experienced tax expert whenever a substantial donation of philatelic material, or any collectibles, is considered.

As with any valuation, there are substantial IRS penalties for misstatements.

For any contribution over \$250, the charity must provide a receipt for donation. The charity needs to acknowledge receipt of the items but should not provide any value amount. The valuation is the donor's responsibility. The receipt must be prepared by the charity and received by the donor by the due date of the tax return claiming the deduction. This is a must for the deduction to be allowed. No back dating is permitted, even if the contribution was made and received in a timely manner.

Donations of collectibles sold within three years. When the charity sells gifts of collectibles within three years, the charitable deduction is limited to the donor's basis, not the appreciated value.

For example, assume a stamp or cover that cost \$10,000 has a fair market value of \$100,000 and is donated and then sold by the charity for \$100,000, and that the charity receives \$85,000 after auctioneers' fees. If the stamp or cover was sold within three years, the deduction would be limited to \$10,000; if sold after three years, the deduction would be \$100,000. The \$15,000 auctioneer fee is a cost of the sale and does not factor into the amount of the charitable deduction for the donor.

Note that if the stamp or cover was sold after three years for more or less than the \$100,000 appraised amount, the deductible amount would still be \$100,000, which was the value at the date of the gift.

Gifts of self-created items (such as a collection of hand-painted first day covers) are limited to the donor's basis, regardless of the value and the charity's holding period. Thus, a collection with an appraised value of \$30,000, where the materials cost \$920, would generate a \$920 tax deduction. The charity would record on its books \$30,000 as a contribution in kind. Even though the charity records the fair market value on its books as a contribution in kind, the charity should not report any value on the receipt it provides to the donor.

A person who buys the collectible either at an auction or from the charity would be entitled to a deduction to the extent of the excess paid over the fair market value. If the fair market value at the date of the sale was \$50,000 and the bidder paid \$65,000, the deduction would be \$15,000. The charity is required to give a receipt noting the \$15,000 donation; the \$50,000 is considered a quid pro quo benefit even if the charity netted only \$45,000 after the auctioneers' fee or selling costs.

Related use standard. The "related use standard" is applied in order for the donor to be able to get the best benefit of the contribution. This means that the charity must use the donated property in its activities. For example, a stamp collection donated to the APS, APRL, or National Postal Museum would likely meet the related use test. That same collection donated to a hospital probably would not.

Dealers that contribute collectibles out of inventory can deduct the lesser of the fair market value on the day of the contribution, or its basis. There are special rules to calculate the basis, which are not covered here. The point here is that the charitable deduction rules for dealers are much less beneficial.

There is an overall limitation for deductions for charitable contributions, which is 60 percent of Adjusted Gross Income, but in some cases 50 percent, 30 percent, and 20 percent limits may apply.

The tax laws periodically change, so if this could be an issue, it is best to consult with a tax expert beforehand. Furthermore, contributions over the annual limits can be carried forward for as many as five years; therefore, there is a six-year deduction period. There are also special rules for contributions of partial interests in property that should be reviewed prior to considering such a donation (not covered here).

What happens when the charity sells the collectible within three years or there is no exempt use?

If there is no exempt use or if the charity disposes of the collectible within three years, the deduction is recaptured. The recapture is the excess of the fair market value over taxpayer's basis. The recapture applies under these circumstances:

- The deduction of the collectible was over \$5,000.
- The deduction is greater than taxpayer's basis.
- The organization sells, trades or otherwise disposes of the collectible within 3 years of contribution.
- The organization does not provide a properly signed written statement (such as on Form 8283, Part IV) that certifies its use was substantial and related to the organization's purpose OR its intended use became impossible.

IRS Form 8282 "Donee Information Return" must be filed by the charitable organization to report this.

If the disposition is during the year of the contribution, then no deduction should be taken.

If the disposition is after the year of donation, include the recaptured amount (the excess of the deduction claimed over taxpayer's basis) as income on Form 1040, Schedule 1, line 8.

Penalties

There may be a penalty if the value of the property or the adjusted basis was overstated. The penalty would be either 20 percent or 40 percent, depending on the amount of the overstatement.

Basis calculations

Basis refers to the tax cost of an item that is sold, donated to a charity, or otherwise disposed of. The simplest way is to keep track of all costs. If a collection is inherited, the basis would be the value as of the date of death or in some cases a date six months later (this would be determined by the executor).

Investors and dealers would be imprudent not to maintain careful and detailed records. However, many collectors do not contemplate selling or see no need to maintain the cost records. Except for small inconsequential purchases, we recommend records be kept. You never know what would be done or whether at current or contemplated circumstances might change, causing a sale. To reduce the tax if there is a gain, the cost basis would need to be established.

For those that sell and do not have records, we suggest a good faith estimate of the cost be prepared and used as the cost on the tax return. If there is an audit, you would need to "prove" the cost and in the absence of detailed records a detailed and credible estimate could help establish the basis to the satisfaction of an IRS auditor. It might not, but with no records and no "reconstruction" of the estimated cost, you definitely would not prevail.

An alternative to a sale is to donate the collection to a qualified charitable organization such as the APS or APRL. You would need a certified appraisal of the current fair market value, but only an estimate of the cost basis, which is informational and would not affect the amount of the contribution. In this case follow the rules covered above. Another alternative is to have it sold or donated after your death, but this is not a viable alternative if the cash is needed.

If the collection is covered by insurance, the cost as well as current value might be needed to be provided to the insurance carrier. This would be so regardless of your ownership status. This information might also be helpful in establishing cost in a tax audit.

Deductibility of costs associated with collectibles

The costs of appraisals of donated property are not deductible as charitable deductions and no longer can be claimed as miscellaneous itemized deductions similar to the other costs of preparing a tax return.

For investors, the costs of appraisals and other items such as insurance, storage, subscriptions, and travel in connection with purchases are not deductible, but depending upon the nature of the expenditure, possibly can be added to the basis of the property.

Collectors cannot deduct any such items.

We believe that costs of shipping a collectible to a charity are deductible as a charitable contribution, similar to out-of-pocket costs in connection with services to a charitable organization.

Sales by an estate

Collectors take great care in assembling and organizing their collections, but very few leave adequate instructions on how to dispose of the collections after their death. Depending on the value, type, and quantity of items, a collection could be sold outright to another collector or dealer, or given to an auctioneer to market and sell.

Names of at least two dealers and two suitable auction houses should be provided by the collector along with instructions. At a minimum, two estimates should be obtained. Any sales by an estate are not subject to capital gains taxes except for proceeds in excess of the fair market value at the date of death (or a date six months later) because of the step-up rules in basis rules (not explained here).

If no sale is consummated within nine months of the death of the owner, an appraisal will be needed to be included with a federal or state estate tax return if one is filed, or for the beneficiary's records to establish basis. Even if a sale is consummated, in order to substantiate an arms-length transaction, a best practice would include obtaining an appraisal.

An alternative to a sale is to have the collection donated to a charity, but this must be permitted in the will or the trust that holds the collectibles, and an appraisal obtained.

Collectibles owned in an IRA or qualified retirement plan

IRAs or any qualified retirement plan cannot own philatelic material or collectibles. There is an exception for direct or indirect acquisitions of highly refined bullion, provided it is in the physical possession of a bank or an IRS approved non-bank trustee (not covered here).

Conclusion

Individuals with collectibles require serious advice from their tax advisors and financial planners. There are income and estate tax and charitable donation issues, as well as important and strict compliance rules that have to be carefully considered and adhered to. Each rule is important by itself and as part of the complete situation. There is also the treatment of ongoing costs, recordkeeping and basis calculations, and gains or losses when there are dispositions.

This area, as with any complicated tax issue, needs to be researched for the most recent rulings and cases when transactions are contemplated. Those selling collectibles for substantial amounts for any purpose or who contemplate making a donation of collectibles should consult, prior to any transactions, with their tax advisor. Afterward, in most cases, would be too late.

Continued from page 1

4. Receive Shipments and Make purchases

Circuits are sent several times a year depending on the popularity and availability of the categories. The first person on the list will receive the sales books, purchase desired items, and mark the vacant spaces with his/her personal stamp. Circuits may be retained for a MAXIMUM of 7 days. If forwarded promptly, each circuit will complete its round in 6 to 15 weeks.

5. Submit Payment

A special report sheet is included in the package for each member on the circuit. This sheet is used to document purchases and to submit payment directly to the APS. If you misplaced the sheet or did not receive one with your circuit, [click here](#) to print one for remitting your payment.

6. Forward the Circuit to the Next Person

Within seven (7) days you should forward the circuit to the next person via USPS Priority Flat-Rate with USPS Tracking and keep your tracking receipt.

- If you receive the circuit in a small Priority flat rate box, obtain one free from the post office to forward the circuit. If you received it in one of our boxes in a Priority flat rate padded envelope, obtain these envelopes free from your post office.
- Use the appropriate address label provided to mail it to the next address on the circuit list.
- Send each shipment to the next person using Priority Flat-Rate with USPS Tracking (tracking is at no additional charge when using Priority flat-rate mailers). Be sure to get a receipt containing the tracking number and keep it with your records. Should the package become lost, this is your proof of mailing to the next person and relinquishes your responsibility of the material.

How Much Does it Cost?

Basically, it's the cost of postage!

If you do not make a purchase from the selection, you simply pay the postage to forward/return the circuit – approximately \$10 (covers USPS priority flat rate and APS insurance charge).

If you make a purchase, you pay the postage to forward it to the next designated addressee and pay a 5% buyer fee – this fee helps us to offset the processing fees. For purchases of \$200 or more, the 5% buyer fee is waived!

Detailed instructions and rules are provided with each shipment.

**If you have additional questions,
contact the APS Sales staff 814-933-3803 ext. 228 or email**

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www.ebay.com, Seller Name: superbstamps
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Denis Norrington

Arrow Stamp Company, San Francisco, California.
Phone: [415-425-6683](tel:415-425-6683) **Email:** denis@arrowstamp.co **Web site:** www.arrowstamp.com
(Worldwide Stamps and collections)