

The Civil War Sun Picture Tax

TAXED PHOTOGRAPHS 1864-1866



The Civil War popularized photography to a new degree.

The demand for cheap portraits grew enormous as men marched off to war, wishing to leave portraits behind or to take one with them. Many studios as well as other retailers also did a brisk trade supplying images of the scenes and heroes of the war.

This mass popularity did not escape the notice of the Treasury Department. Charged with raising as much money as possible for the war, its fledgling Office of Internal Revenue levied a stamp tax effective August 1, 1864 on what it quaintly referred to as "sun pictures."

Photographers were already burdened by duties on their raw materials, an income tax and a license fee. In addition, war-time inflation and shortages kept their expenses high, while the increasing number of studios and the resulting keen competition for customers kept retail prices stagnant.

Led by the owners of some of the larger studios, they organized and petitioned Congress, arguing that their share of the National Debt was unfairly high and that the stamps were a nuisance that ruined their pictures.

After two years, their persistent efforts won out and the use of stamps was eliminated as of August 1, 1866.

Synopsis

The relatively brief stamp tax on photographs was only a small part of the federal government's taxation schemes for raising money. Far more revenue was generated by taxes on the products of the tobacco, cotton and distilling industries to name but a few, not to mention the stamp taxes levied on fiscal documents.

Two broad categories were taxed by stamps: "documents" and "proprietary items" — items sold by proprietors. Stamps are readily found on documents, but proprietary usage is more elusive.

Photographs provide the greatest opportunity for studying early proprietary taxation in depth. Only photographs were exempt from the requirement that the stamp be destroyed in opening a package and they were also more likely to be saved than product packaging.

This collection is the result of twenty-five years of passionate collecting and research. Information has been compiled from philatelists, photographic historians and the Internal Revenue archives in order to better understand both studio and taxation practices of the time. Items in it have originated from antique shops and flea markets, dealers in vintage photography, philatelic dealers, and important philatelic collections as they have come to auction.

Through philately, a new window has been opened for photographic historians. Research of taxed photographs has yielded previously unknown information about a number of photographers. Likewise, photographic research has proven valuable in shedding light on many philatelic concerns.

Beyond that is the charm of holding an actual pictorial record of a transaction taxed from a time long gone — a continually enchanting and unique feature of this field of revenue philately.



This Negative, No. 716 / is preserved.
Copies can be ordered by the owner at
\$10.00 PER COPY.

Revenue stamps became an integral part of commercial photography. Above, an elaborately ornamented place for the stamp as an element of card mount design.



In this original period pencil drawing executed in *trompe l'oeil* fashion on both sides of an actual card mount, the artist caricatures a woman sitting for her portrait, completing the lampoon with a rendering of the ever-present tax stamp.

Exhibit Outline and Highlights

FRAME 1 / THE PHOTOGRAPHERS AND THE TAX LAWS

The tax schedules and tax-exempt "gift" photograph

A unique essay of the never-issued 50¢ Proprietary stamp intended for photographers

Occupational license and Internal Revenue dunning form to a photographer, monthly return form and photographer's receipt for paying the monthly tax on photographs

First day of tax use and second day use of studio handstamp

"Phantom Rates" explained — unfair aspects of the tax that fueled photographer protest

"Permission to Omit Stamps" explained and stamps intended to be filed with monthly returns, including blocks and highest reported denomination use by a studio

FRAME 2 / PHOTOGRAPH FORMATS AND TAX RATES

Various types of photographs and factors affecting the tax rates found on them:

glass photographs, framed and cased images, tissue stereograph, stamped tintype envelopes.

Enlargements with high tax rates: combination and solo 15¢ usage, 25¢ rate, 40¢ rate paid with block of eight 5¢ stamps — largest block used on photograph reported

FRAMES 3 & 4 / STAMP VARIETIES

4¢ Playing Cards: scarcest regularly issued perforated stamp used by photographers

2¢ U.S.I.R. experimental green paper variety: brief possible use period on photographs

2¢ Playing Cards Orange — why they are scarcer on photographs than expected

R13 Complete Double Transfer pair revealing a secondary double transfer on attached stamp

Bisect varieties: including a basis specimen for catalogue listing of the 2¢ Bank Check Orange vertical bisect, diagonal bisects, and a 5¢ Playing Cards trisect

6¢ Inland Exchange in use: rare use of a denomination unnecessary for photographs

Postage stamps illegally used as revenue stamps on photographs and photographer receipt

Imperforate, part-perforated and extra perforation varieties in use on photographs

FRAMES 5 & 6 / CANCELLATION VARIETIES

Manuscript and handstamp varieties: embossed, punched hole, handcarved, geometrics, printer's type handstamps, "proof card" markings, use of discarded post office canceller

Only reported pictorial photographer cancellation, depicting a studio camera

Unique showing of the three known "California Photographer Stencils"

Retailer cancellations as distinct from photographer cancellations

Mathew Brady's cancellations including a newly-discovered manuscript marking

Photographer cancellations used as backmarks and as corner card markings on cover

FRAMES 7 & 8 / SCARCE LOCATIONS AND UNUSUAL USAGES

Taxed photographs from the South after the re-establishment of federal tax districts, including an early and illegally untaxed photograph. States represented include: Virginia, Alabama, North and South Carolina, Mississippi, Georgia, Tennessee and Kentucky

Taxed photographs from Western states, including Nevada Territory, Montana Territory, Colorado Territory, Kansas, Oregon, California, Texas and Missouri.

Taxed imported photographs from Great Britain and France

Unusual usages: adversity use of actual playing card used as card mount, post-tax repeal use, a rare self-mailed card photograph with both postal and photographer handstamp markings.

1) The Photographers and The Tax Laws

The Tax Laws For Photographs

Enacted June 30, 1864
Effective August 1, 1864

Enacted March 3, 1865
Effective April 1, 1865

Enacted July 13, 1866
Effective August 1, 1866

Photographs taken from life

— sold at any price	Stamp duty rates apply	Stamp duty rates apply	5% by monthly return
— used as book illustration	5% by monthly return	Stamp duty rates apply	5% by monthly return
— too small to bear a stamp	5% by monthly return	6% by monthly return	Not applicable

Photographs of works of art

— sold for more than 10¢*	5% by monthly return	Stamp duty rates apply	5% by monthly return
— sold for 10¢ or less*	5% by monthly return	6% by monthly return	Not taxed
— used as book illustration	5% by monthly return	6% by monthly return	Not taxed
— too small to bear a stamp	5% by monthly return	6% by monthly return	Not applicable

Stamp Duty Rates

25¢ or less = 2¢ 26¢ to 50¢ = 3¢ 51¢ to \$1 = 5¢
each additional \$1, or part of a dollar = 5¢

Stamp duty eliminated

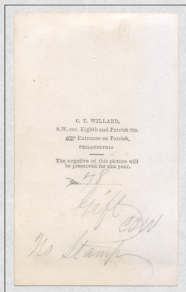
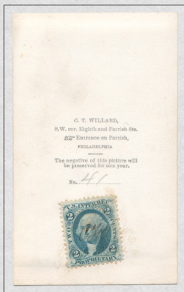
*breakpoint increased to 15¢ in 1866.

The tax on photographs was based upon the retail price and was to be paid by the photographer either by filing monthly returns or affixing stamps, depending upon photograph classifications outlined above.

The classification system distinguished photos "taken from life" from photos of "works of art," a conscious attempt to recognize photos of art as "culturally enriching" and tax them at a lower rate.

An exemption from all taxation was allowed for photographs that were not actually sold by the photographer, but rather were given as gifts at no charge.

It's unusual to positively identify such cases of lawful exemption, but the matched pair of photos below does so — taken at about the same time, one with a tax stamp signed by the photographer, the other inscribed "Gift — No Stamp" and signed as well.





**Unique 50¢ Proprietary Essay Die Proof:
The Never-Issued "Photographer's Stamp"**

No revenue stamps were provided by the government specifically for use by photographers. However, in September 1864 a 50¢ Proprietary stamp was briefly considered as part of a plan to provide them with a way to pay the tax more conveniently than affixing stamps to their photographs — they could instead submit high denomination stamps directly to the government along with monthly returns.

A die was produced and a plate prepared, but the order was cancelled when the monthly return plan was abandoned.

The 50¢ Proprietary is listed as Essay 65 in George Turner's *Essays and Proofs of United States Internal Revenue Stamps*, with die proofs known in both black and blue, the color it would have been issued in.

Shown here is the blue proof, believed to be unique.

The Civil War era First Issue revenue stamp series never included a Proprietary-titled issue denominated higher than 10¢.

ex Morton Dean Joyce Collection

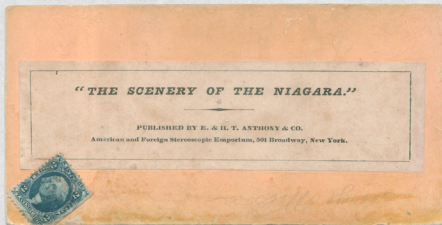


First Day of Tax Use and Earliest Known Handstamp Cancellation

The new tax laws introduced on August 1, 1864 greatly increased the number of taxable items and caused much confusion throughout the business community. Compliance was not immediate in many places and very early cancellations are elusive.

Above, a matched pair of photographs, each with a manuscript August 1, 1864 cancellation.

Below, the earliest handstamp cancellation I have seen, August 2, 1864, on a stereograph.



Photographic Copies of Art

The original 1864 tax laws levied a 5% non-stamp tax on photographs that were copies of art.

On April 1, 1865, the law was changed so that such items were now subject to stamp tax.

Shown here is a copy of a painting made by St. Louis photographer A.J. Fox. It bears a stamp cancelled April 1865, a first month usage under the new law.

Below, a regular portrait from the same studio, with matching handstamp dated September 1864.



Why There Are No Photographer Private Die Proprietaries



Manufacturers of the proprietary goods taxed during and after the Civil War were given the option of producing their own stamps instead of using the government issues. A discount was allowed for firms doing so and many perceived them as having advertising value as well.

An example of a medicine manufacturer's private die proprietary stamp is shown above.

However, no photographer ever produced a private stamp. There were several reasons. They hated the stamp tax, fought for its repeal from the beginning and expecting that they would succeed, were not willing to go through the effort and expense of producing a stamp. In addition, the discount was not as compelling for them as it was for other manufacturers that produced far greater quantities of taxed goods. The advertising value was also not compelling, as many photographers already had designs printed on their card mounts.

Speculating upon what a photographer's stamp might have looked like, I show two advertising labels of the period, forerunners to a stamp category that could have existed, but never did.



Occupational Licenses

Hundreds of occupations were taxed by means of yearly licenses beginning in November 1862, including photographers.

License fees for photographers were based on their yearly income:
\$10 for earnings up to \$500,
\$15 between \$500 and \$1,000,
and \$25 over \$1,000.

Shown here is an example of the standard printed forms that were used for all occupational licenses.

Below is the official Internal Revenue Department "Demand For Tax On Licenses" notice that was sent to photographer Henry Holcomb of Ashtabula, Ohio on February 21, 1866.

He must have been assessed for a \$10 yearly license based on his income as a photographer, and was required to pay \$3.33 for the first 4 months of 1866.

In May 1866, he would have to renew his license for the next 12 months for \$10.

(81.)

DEMAND FOR TAX }
ON LICENSES }

Office of the Collector of Internal Revenue,
11th District, State of Ohio
Ashtabula July 21, 1866.

Mr Henry Holcomb
Anderson

A duty or tax, under the Excise Law of the United States, amounting to three dollars, being for license as Photographer

has been assessed against you, and transmitted to me by the Assessor of this District, for payment of which sum and a fee of twenty cents, and four cents for each mile traveled in serving this notice, DEMAND is hereby made. If not paid within ten days from the personal service or mailing hereof, TEN PER CENT. will be added to the tax, and it will become my duty to enforce payment by distraint upon your property. A fine of five hundred dollars, or imprisonment for two years, or both, are the penalties for doing business without the required license.

Payment may be made to me at my office

\$ 3.33

Henry Russell
Collector 11th District

* N. B.—The fee and mileage for service of notice can be collected only on the annual list.

No. 520

UNITED STATES

IN FORCE
From May 1, 1864
Expires May 1st, 1865.

INTERNAL REVENUE

LICENSE.

TO ALL WHOM IT MAY CONCERN:

This License is granted to W. K. Byrne of the
of Fayetteville in the County of Franklin and State of
Pennsylvania, to carry on the business or occupation of Physician
at No. _____ Street, in the aforementioned place, he having paid the tax
therefor, conformably to the provisions of an Act entitled "An Act to
enact, and to pay interest on the public debt," approved July 7, 1862, and
also
day of May, 1865, provided the holder thereof shall conform to the requirements of
all such other Act or Acts as are now or may hereafter be in this behalf enacted.

For my hand and seal at Somerset, this 1st
of May A. D. 1864.

Ed. Lewis
Collector of the 16th Collection District, in the State of Pennsylvania

Monthly Returns

Photographers were required to pay their taxes in two different ways. Some types of photographs were taxed with stamps, and the sale of other types were to be declared on monthly returns and taxed at a flat percentage of their retail price.

This was a bookkeeping annoyance and coupled with the facts that the stamp tax rates were much higher and the stamping of photographs time-consuming and prone to ruining photographs, it triggered a widespread organized crusade against the stamp tax.


Photographers made it clear that they were not opposed to paying a fair share of the National Debt, but that they opposed being singled out for higher tax rates — they wanted all photographs to be taxed at a flat rate and by monthly returns.

Shown here is the monthly return form used by manufacturers such as photographers. It bears a 5¢ Express stamp because such a document was considered an "Agreement" and subject to a tax itself.

Also shown is an official Internal Revenue receipt received by photographer A.E. Alden of Pawtucket, Rhode Island for the amount he paid by monthly return for April 1866.

It indicates that he paid \$1.32, which at the 6% rate was for \$22 in sales. There also appears to be an additional 13¢ charged, the reason for which I have not been able to determine. The amount suggests it may have been a 10% surcharge on the tax itself.

The receipt is unstamped because it was a document issued by the government itself.



ACCOUNT of the denominations and quantities of Saddles & Harness
No. _____ street, in the town of Pawtucket
the 1st day of May to the 1st day of June, 1866.

DENOMINATIONS.	QUANTITIES.				
	Tons.	Pounds.	Gallons.	Feet.	Thousands.
<u>Saddles</u>		<u>4</u>			
<u>Harness</u>		<u>4</u>			
TOTAL.....					

I, Jacob Knicker
merchandise made, manufactured
denominations, and values thereon
power to make this account correct.
Sworn and subscribed before
of May, A. D. 1866.

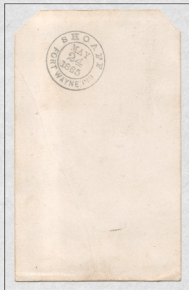
(3.)
FORM OF MANUFACTURE
(SECTION)

MONTHLY RETURN

Of Jacob Knicker
MANUFACTURER.
Ent'd and Reg'd by J. H. Knicker
Assistant Assessor.
Dist. 1 Div. 4
May 1866.

UNITED STATES INTERNAL REVENUE

No. 36390 Collector's Office, 1st District, State of R.I.
Pawtucket, R.I., 1866.
Received of A. E. Alden
of Pawtucket, the sum of one 32
100 Dollars, in full for Excise Tax on
Photographs
Total \$1.32
15
\$1.47
as per list of the Assessor of said District sent to me for collection
for the Month ending April, 1866.
Harriet R. Alden Collector.



Permission To Omit Stamps & Stamps Accompanying Monthly Returns

In October 1864, some studios were granted permission to omit stamps from their photographs. They were now allowed to file monthly returns accompanied by stamps equal to the tax due. Although permission was revoked in late April 1865, the practice continued on for a while and notices of the revoked permission were published by Internal Revenue well into June.

Above, a photograph from Fredricks & Co., the first studio to be granted permission, dating from September 1864 before permission was granted, and an unstamped photo from an Indiana studio.

It is believed that some blocks of stamps with studio markings dated within the "permission to omit stamps" period are parts of sheets that were actually filed by photographers with their returns.

Tax collectors were not required to forward the stamps to Washington, only the returns.

They were supposed to destroy the stamps. Apparently not all of them did.

Monthly return filing may also account for some high denomination stamps found with studio cancellations. These examples are all from major studios. The \$20 Conveyance, with Fredricks & Company handstamp, is the highest denominated stamp reported bearing a studio cancellation.



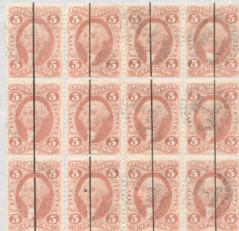
30c Foreign Exchange
Black & Case / Boston, Mass.



\$20 Conveyance
Fredricks & Co. / New York, N.Y.



50c Surety Bond
E. & H.T. Anthony / New York, N.Y.



Hallett Brothers
New York, New York
February 1 and March 2, 1865



J.W. Husher
Terre Haute, Indiana
June 8, 1865



G.K. Warren
Cambridgeport, Mass.
May 15, 1865
ex John Hochner



Fredricks & Co.
New York, New York
March 4, 1865
ex George Turner Collection



"Phantom Tax Rates" Explained

Philatelists have been puzzled by tax rates on photographs that don't conform to tax table rates. You find 1c, 4c, 6c or 8c worth of stamps on one photograph. Or multiple photographs, obviously sold at the same time, but with different rates. Or single small photographs with 10c in tax, as opposed to the usual 2c or 3c, even though no studio in the country charged \$1 for that.

Mere underpayment explains some of these cases. However, there is a more comprehensive explanation for "phantom rates" and it stems from the biggest complaint the photographers had — the tax structure was inherently unfair because it did not take into account the actual retail practices of studio photographers. Studio photographs were sold in multiple copies, but the law required that each one be stamped according to its individual retail price.

Consider the transaction receipt above: six photos for \$1.75, or 29c each. By law, each of the six should have received a 3c stamp, a total tax of 18c. But, if you pretended that the first photo cost 50c and each of the rest cost 25c, you cut the tax to 13c. Some photographers went further and considered this sale to be the same as the sale of a single photo for \$1.75, requiring only 10c in tax.

Such creative methods of interpreting the tax rates were illegal but widespread, and account for many of the odd rates found, as the total tax the photographer decided upon was either unevenly distributed across the multiple photographs sold or placed on only one or some of them.



Two examples of uneven distribution of stamps.
Photos sold at the same time with different denominations:
2c and 5c above, 1c and 2c below



Total tax of 10c placed on only
one of multiple photos sold

2) Photograph Formats

Photograph Formats And Their Tax Rates

During the stamp tax period, card photographs and tintypes dominated the studio portrait market, but photographers also offered enlargements and cased images. Some still used the older glass ambrotype and daguerreotype processes.

The transitional nature of the period is evident in the variety of photograph formats on which revenue stamps are found, with challenging ranges of rates.

The table below is a summary of the primary photograph types, their relative scarcity, and the range of tax rates shown in this exhibit.

Retail Price	25¢ or less	26¢ to 50¢	51¢ to \$1	\$1.01 to \$2	\$2.01 to \$3	\$3.01 to \$4	\$4.01 to \$5	\$5.01 to \$6	\$6.01 to \$7	\$7.01 to \$8
	Common ←————→ Scarce									
Tax Rate	2¢	3¢	5¢	10¢	15¢	20¢	25¢	30¢	35¢	40¢
Carte de Visite (Card-Mounted Photograph)										
Card-Mounted Tintype										
Tintype										
Stereograph										
Enlargements										
Ambrotype (glass)										
Glass Stereograph										
Tissue Stereograph										
Daguerreotype*										

Common

Rare

* Known to have been produced during the tax period,

* but no positively verified taxed examples are known to me.

Factors Affecting The Tax Rates

Sometimes it is possible to determine the reason for varying tax rates within the same format of photograph made by the same studio.



Tax Rate Factors: Quantity Ordered

These card-mounted tintypes were made by the same studio within a month of each other.

The prices printed as part of the backmark design explain the differing tax rates:

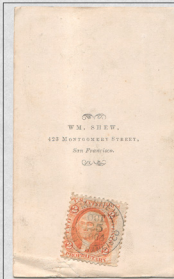
At \$2.50 per dozen, an individual tintype was taxed at 2¢.

If one was purchased for 40¢, it was taxed at 3¢.



Tax Rate Factors: Premium Price for "Vignettes"

Shown above is a "vignette" — a small head and shoulders portrait with soft blended edges. The effect was created during the printing process from a regular photograph. Vignettes were popular and considered artistic and studios generally charged more for them. These two photographs are from the same studio, the vignette portrait taxed at a higher rate.





**Tax Rate Factors:
Size**

Enlargements naturally cost more merely due to size, but often involved retouching and framing as well, which added to the taxable final retail price.

Tax rates ranging from 10¢ to 40¢ are shown on the following pages, representing a retail price range between \$1 to \$8.

Shown here is an enlargement from the Kirk studio of Newark, New Jersey, bearing a 10¢ Proprietary stamp canceled with manuscript initials and date.





High Tax Rates: Enlargements Taxed At 15c

Above, an enlargement from the Churchill & Dennison studio of Albany, New York, bearing an attractive array of three different denominations of Proprietary stamps, with matching datestamps.

At right, scarce solo use of a 15c Inland Exchange stamp on an enlargement from a Providence, Rhode Island studio.





Very High Tax Rates: 25¢

Five 5¢ Playing Cards stamps pay the 25¢ rate on this memorial portrait of a slain soldier, made for his family by photographer W.N. Hobbs of Exeter, New Hampshire in April 1865 according to the manuscript cancellations.

It is heavily retouched and was certainly originally sold with a frame, increasing its sale price and the tax required.





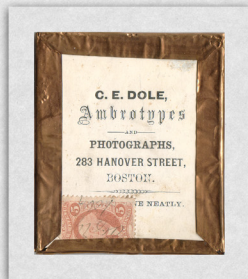
PHOTOGRAPHED BY
R. J. CHUTE,
13 TREMONT ROW,
BOSTON.

Very High Tax Rates: 40c

This enlarged portrait features a block of eight 5c Certificate stamps, the largest block of any denomination in actual use on photograph that is known to me.

It is finely retouched and trimmed to fit into the oval frame it was originally sold with — and comes from one of Boston's pricier Tremont Row photography studios as well.





Framed & Cased Tintypes

Photographers charged extra for mounting tintypes in gold-plated brass frames fitted into hinged cases. The tax was therefore higher than for plain tintypes, typically starting at 5¢.

Although larger ones cost more than smaller ones, size alone is not the chief determining factor, as these examples show. Across the country, prices varied depending on studio location and local factors such as competition among studios and wholesale cost of materials.

Above, a less common 10¢ rate paid with a single 10¢ Proprietary with a straightline precancellation, from J.Q.A. Tresize of Springfield, Illinois. To the right, two different sizes taxed at the same rate, both from Boston.



Ambrotypes

By 1864, the glass ambrotype's popularity was waning because people preferred the less breakable carte de visite and tintype.

They were always sold framed, but some were taxed lower than comparable tintypes, suggesting that price cutting was used to stimulate lagging sales.

Shown are examples of four rates. The 15c rate is very uncommon.



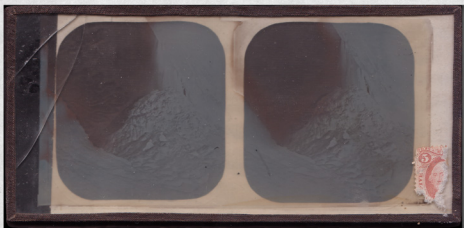
Tissue Stereographs

These unusual stereographs were printed on regular photographic paper, tinted with colors on the back, and pinpricked at points in the image where bright objects such as candles appear — in a stereographic viewer, the pinpricks create the illusion of little flames.

Most stereographs of this type were made in France, as this one is. It was imported by the London Stereographic & Photographic Company for sale in their New York store and bears a 3c Proprietary stamp cancelled October 11, 1865 with their circular handstamp.

It is the only taxed tissue stereograph I have encountered.





Glass Stereographs

By the mid-1860s, glass stereographs were still being made but had been eclipsed in popularity by the paper stereograph..

They were generally sold for more than 50¢, so the 5¢ rate is usually found, but 3¢ rate items have been reported.



Tintype Envelopes

These envelopes are very uncommon because people tended to discard them and place the tintypes into photo albums.

It is also interesting to note that tintypes that actually date from the stamp tax period will not bear stamps if they were sold in envelopes that had stamps.

One envelope has the studio imprint on it, but the other has received 3 handstamps in addition to the one on the stamp, seemingly to make up for the lack of a formal imprint.





Daguerreotypes

The daguerreotype is the oldest of all the photographic processes and is easily identified by its mirror-like surface. Although the tax laws do specifically include them, by 1864 very few studios were still making them — a professional journal of the period estimated perhaps only six or seven in the northeast states.

I have never encountered an indisputably authentic taxed daguerreotype, but this one may one day prove to be. The stamp was found loose in the case, behind the image, and is cancelled with the initials “G.H.M.”

It is possible that a portrait taken in front of the same distinctive studio backdrop depicting a sailboat will surface from a studio matching these initials.

3) Stamp Varieties



4¢ Playing Cards

In addition to being the scarcest of the fully-perforated and regularly issued stamps used during the tax period, use on photograph is rendered even more elusive because there was no 4¢ tax rate on photographs.

This framed tintype may have originally had a 1¢ stamp to make up the 5¢ rate typical of this sort of photograph.

The September 20, 1864 handstamp identifies the Washington, D.C. studio of the famous Civil War photographer Alexander Gardner.



3¢ Playing Cards

The 3¢ Playing Cards is also not commonly encountered on photographs because supplies of it were exhausted within six months of the beginning of the tax period. Most examples are found with 1864-dated cancellations.

At left, a solo use during the first month of the stamp tax, manuscript cancelled in ink with the photographer's initials and the date "August 20, 1864".

The combination 5¢ rate use features a 3¢ Playing Cards with two types of cancellation: the photographer's name "P. R. READ" in a straightline typeset marking, with an added manuscript ink date "Oct 10/64".



2¢ Playing Cards Orange and 3¢ Playing Cards: matched use from the same studio

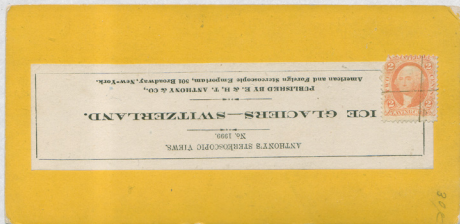
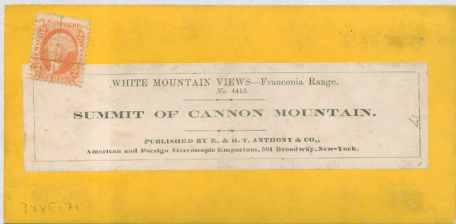
2¢ Playing Cards Orange

The color of the 2¢ Proprietary and 2¢ Playing Cards stamps was changed from orange to blue soon after their initial release in September 1862 because of complaints about the readability of the light ink. By the time the photograph tax began in August 1864, the supply of these orange stamps had essentially been exhausted.

This suggests that both 2¢ orange stamps should be virtually unknown in use on photographs.

In reality, the 2¢ Proprietary is far more common on photographs than would be expected while the 2¢ Playing Cards is indeed rarely encountered.

The reason for this odd discrepancy, for two stamps that have traditionally carried identical catalogue valuations, is the story of the "Forgotten Orange Stamps" told on the next page.



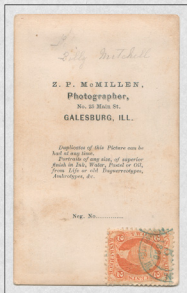
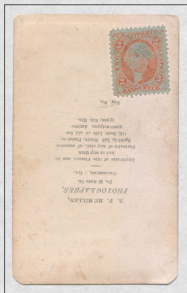
2c Playing Cards Orange and "The Forgotten Orange Stamps"

Records indicate that in July 1864 a "forgotten balance" of 966,000 orange 2c Proprietary stamps was found and most issued to an unnamed "New York firm requesting yellow stamps".

This odd request must have come from E. & H.T. Anthony & Co., the largest producer of stereographs in the country — 2c Proprietary orange stamps are common on their stereographs. I suspect they liked the way the "yellow stamps" looked on their distinctive yellow card mounts.

There must have been a small quantity of orange 2c Playing Cards stamps mixed in with the orange 2c Proprietary stamps that had been re-discovered by the printers.

Shown is a matched use of the two types of orange stamps on E. & H.T. Anthony stereographs.



2¢ Bank Check Orange on Green Paper

This variety of the 2¢ Bank Check orange was printed on an experimental green paper and a limited number of sheets were accidentally released during June 1866. It ranks among the rarest of the catalogue-recognized varieties of Civil War era revenue stamps.

Use on photographs is certainly rare considering that the stamp tax on photographs ended at the end of July 1866.

Shown here is the only example of such use I am aware of, pre-cancelled with the circular handstamp of a Galesburg, Illinois studio dated July 3, 1866.

A photograph from the same studio bearing the normal variety of this stamp is also shown, similarly handstamped.



R13 Complete Double Transfer in Vertical Pair with Adjacent Unlisted Double Transfer

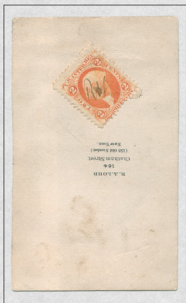
This tintype bears a vertical pair of the 2¢ Proprietary Blue. The upper one is the "Complete Double Transfer" variety, exhibiting many doubled design elements. It is unusual to find this scarce variety with the bottom adjacent stamp.



The lower stamp of this vertical pair exhibits doubling of the upper ribbon lettering offset to the same degree as the Complete Double Transfer variety, but not quite as strongly, an unlisted variety that ought to be listed given its relationship to it.

The tintype is one of a pair made at the same time, illustrating uneven distribution of the 10¢ tax rate using five 2¢ stamps: a horizontal pair, a vertical pair, and a single.



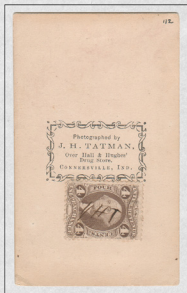


Re-entry marks
on misperforated stamp
2c Playing Cards Blue



Re-entry marks
on misperforated stamp
2c Proprietary Orange



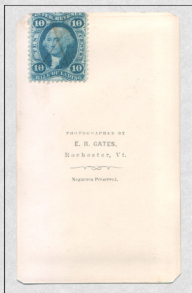


6¢ Inland Exchange

Photographers had no real use for 6¢ denominated stamps so it is not surprising that they are rarely encountered on photographs.

This 6¢ Inland Exchange is the only one I have ever seen, with the exception of one other that was bisected to pay the 3¢ rate.

It bears a circular handstamp dated December 14, 1864 and is shown here with a 4¢ Inland Exchange in a matched use set from the same studio.



10c Bill of Lading

It is unusual to find a 10c denominated stamp on an individual small photograph — no single small photograph was that expensive.

Such cases occur only if the 10c stamp represented the entire tax for a larger order, but the photographer decided to place a stamp on only one of the photographs purchased.



Extra Perforations

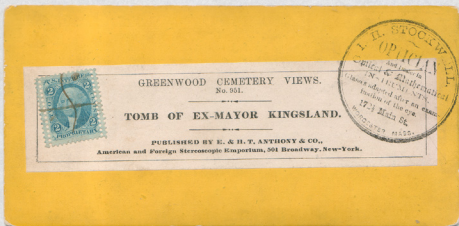
Stamps with extra rows of perforations are genuine issued varieties that have been ignored by catalogues. The reason is that years ago unscrupulous individuals manufactured bogus examples using commercially available perforating machines, sometimes introducing a ludicrous number of extra rows or placing them at odd angles. These fraudulent creations, known as "crazy perfs", soured many collectors on the variety.



"crazy perfs"

Genuine examples on photographs may be determined by means of convincing cancellations.

At the top of the page are two examples that have been cancelled by the photographers with circular dated handstamps.

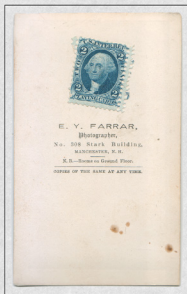


Extra vertical perforations on 2c Proprietary on stereograph

Extra Perforations



Extra horizontal perforations on 2c Playing Cards



Extra vertical perforations on 2c Playing Cards

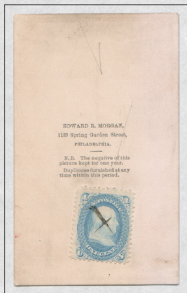
Extra Perforations

Two more unusual examples.

Above, an attached pair of the 1c Proprietary with an extra row of vertical perforations between the stamps.

Below, a 3c Proprietary with an extra row of horizontal perforations widely offset from the normal row. Note that the photographer's signature and date has been written so as to avoid the extra row of perforations.



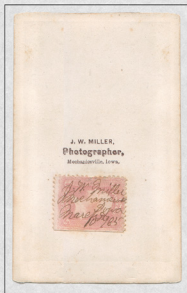


Revenue Use of Postage Stamps

Using postage stamps as revenue stamps was illegal, but usually the result of a law-abiding photographer attempting to remain so but lacking a "proper" stamp.

Shown here are examples of then-current postage stamps in such use.

The 2¢ Jackson is properly cancelled in manuscript with initials and date, and the 3¢ Washington features a full signature, the date, and the town name as well.





Revenue Use of Postage Stamps

A handsome and rarely encountered matched use of two photographs utilizing 2¢ "Black Jack" postage stamps along with one with a proper revenue stamp.





Revenue Use of Postage Stamps

Unusual "phantom rate" use of two
2¢ "Black Jack" postage stamps.

E. H. Boughton

Auburn, N. Y., Oct 22 1864

Ambrotypes and Photographs,
TAKEN AT
HARTER'S
FINE-ART GALLERY,
IN STYLES NOT TO BE SURPASSED,
And on the most Liberal Terms.
83 Genesee Street, Auburn, N. Y.

Bought of J. H. HARTER,

DEALER IN


Albums, Books, Photographic and Ambrotype Materials & Apparatus,

Oval Frames, Card Pictures of Celebrities,

MELODEONS, PIANOS, ETC.,

83 Genesee Street, Auburn, N. Y.

1864

Oct 22	1 Oz. Mhale of Silver	2.30	
	3 doz 7/4 Glass 35 ^{cts}	1.05	
	500 Card Mounts	2.00	
	17 Sheets Alb/paper (Lozgers)	2.65	\$8.00
	 Received Payment <i>J. H. Harter</i>		

"Black Jack" Used By Photographer On Billhead Receipt

Photographers were subject to stamp taxes on fiscal paper just as all business proprietors were.

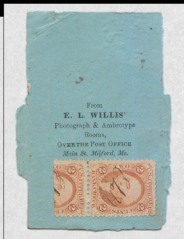
This is an October 1864 receipt for the purchase of photographic supplies such as card mounts and photographic paper and chemicals. The buyer is a Kalamazoo, Michigan photographer and the seller is an Auburn, New York photographer named Harter who also sold supplies.

Not to mention melodeons and pianos as well, according to his billhead.

Harter has illegally paid the 2¢ tax on receipts with a 2¢ "Black Jack" postage stamp, although he has properly cancelled it with his initials and the date.

4) Stamp Varieties

continued

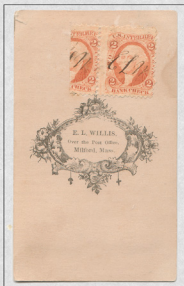


ex Beverly S. King Collection
ex Morton Dean Joyce Collection

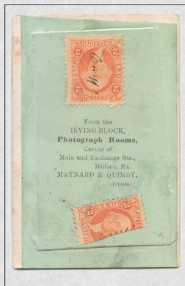
Basis Specimen for Scott Catalogue Bisect Listing

Above, an attached pair of 2c Bank Check Oranges, one bisected, pays the 3c rate on a tattered card-mounted tintype. It is one of the basis specimens for the Scott Catalogue listing of the variety, as reported by Beverly S. King in his November 1930 Revenue Unit column.

Below left, a similar bisect that may also have been owned by King and a 2c U.S.I.R. bisect from the same town.



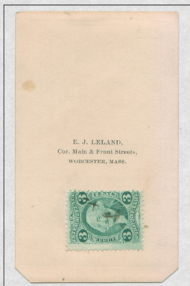
ex Stanley Richmond





Bisects

Matched use sets of 2c bisect pair and single 3c stamp from the same studio.





Diagonal Bisects

Diagonal bisects have not achieved catalogue status as some horizontal and vertical "halves" have but usage on photographs is certainly known, if uncommon.

The 3¢ Proprietary, cancelled with Philadelphia photographer Rehn's usual "RS" initials, may have resulted from the practice of unevenly distributing the tax over several photographs.

The 4¢ (of unknown type) bears the photographer's manuscript signature and date, restricted to the bisected stamp, apparently legitimately paying the 2¢ rate.

In the case above, the photographer cut an L-shaped strip of 5 into two pieces and used each on a separate photograph to pay the 5¢ rates, resulting in an unusual matched pair of bisects.

Note that the precancellation is continuous across the two half-stamps.



Disconnected Bisect

An unusual combination use of two 2¢ Bank Check Oranges, one bisected and one not, both featuring the straightline typeset "DA LEE" cancellation used by the Da Lee Gallery of Jerseyville, Illinois.

Below, another photograph from the same studio taxed at the same rate, but with a "whole" 3¢ Proprietary, again featuring the "DA LEE" cancellation.





5¢ Playing Cards Trisect

Given that photographers bisected revenue stamps to fill in for denominations they'd run short of, it's not surprising to find that one of them had taken the idea further and created a trisect.

This ferrotype from Salem, New Jersey bears one of the "2¢" portions of a 5¢ Playing Cards stamp that was cut into three pieces, tied by a manuscript ink date cancellation.



Completely imperforate and horizontally imperforate varieties of 2¢ Bank Check Blue

"Unfinished Stamps"

When revenue stamps were first printed in 1862 the printers were under pressure to deliver huge quantities as quickly as possible. Some stamps were knowingly shipped without being perforated in one direction or without being perforated at all.

By the time stamps were required on photographs, far fewer "unfinished stamps" were being released and most had already been used. They are a challenge to find and nearly all dated examples indicate use early in the tax period.

Horizontally imperforate 2¢ Playing Cards with handstamp dated November 1864





Horizontally imperforate 3¢ Proprietary
(second scarcest of all part perf varieties)



Horizontally imperforate 1¢ Express pair
on card-mounted tintype

"Unfinished Stamps"



Horizontally imperforate 2¢ Proprietary



Completely imperforate 2¢ Certificate



1c Express Imperforate Short Transfer Variety

A scarce catalogue-listed variety of the imperforate 1c Express in combination use from Emporia, Kansas, an uncommon remote studio location.

The enlargement shows the incomplete design in the scrollwork at the bottom of the stamp design.





1c Proprietary Misplaced Transfer Variety

This pair of 1c Proprietary stamps exhibits the low misplaced transfer of the left stamp.

Card-mounted tintage is signed and dated by photographer Thomas N. Lissett of New London, Pennsylvania.





**Multiples In Use:
2c Bank Check Block of 5**

Generally used individually on checks and receipts, the 2c Bank Check appears here in a block of 5 to pay the 10c rate on an enlarged photograph.

The seemingly inscrutable scribble that appears on each stamp is actually the recognized signature of George Morand, a Brooklyn, New York photographer.



**Multiples In Use: 2¢ Proprietary Block of 3
Last Day of Tax Use and An Insight Into Precancellation Practices**

This retouched enlargement bears a block of three 2¢ Proprietary stamps.

The two lower stamps are dated July 30, 1866 — the last day of the stamp tax on photographs. Interesting enough for one philatelic piece, but what are we to make of the fact that upper stamp is dated July 28, 1866?

It is apparent that the sheet of stamps was cancelled ahead of time and that the dates placed on the various rows were perhaps an approximate guess as to how many stamps might be required for the day or a few days.

It follows that the cancellation date found on any given photograph with only one stamp should not necessarily be considered to be absolutely accurate.





**Multiples In Use:
1c Proprietary Block of 3**

Unusual multiple configuration on an individual small photograph, each stamp pre-cancelled with the photographer's circular dated handstamp.

Shown with a matching use from the same studio with a 2c Playing Cards stamp.



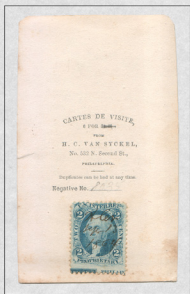
Margin Singles With Attached Selvage

Margin singles of the 2c U.S.I.R. from both the left and right side of the sheet, with selvage attached.

Note that the ink guide line in the example above was used as a handy baseline for someone to write the sitter's name in pencil.

At right, a margin single of the 2c Proprietary with attached right side selvage, featuring the last row of vertical perforations set a greater distance into the margin than normal.





Margin Inscription Singles

Bottom row singles partially showing the margin inscriptions of the printer:
 "Butler & Carpenter Philadelphia"
 in two different ways.

At left, the inscription has entered into the stamp design area due to a perforation shift.

At right, the inscription appears within attached sheet selvage on a normally perforated stamp.



"Change of Design" Perforation Shift



"Narrow Stamp" Perforation Shift

Miscellaneous Minor Varieties



Underinked Plate

5) Cancellation Varieties

Manuscript Cancellations

Stamps were required to be cancelled in ink with the photographer's name or initials and the date.

As might be expected with artistic types, full compliance with this aspect of the law was not always achieved.

To the right is an example of how it was supposed to be done, a first month of tax usage.

Below, a photographer puns on his name ("Bo-9" for Bonine) and another with an inflated ego ("God Almighty").



(STONE BROS.)



TRUMANSBURGH,
NY.

Negatives retained one year.



PHOTOGRAPHED BY

LEON VAN LOO,
No. 148
West Fourth Street,
CINCINNATI.

Photographs of all sizes, in India ink,
oil and water colors.
Engravings and other pictures supplied
to any size.

Manuscript Cancellations

Several additional interesting non-standard manuscript cancellation types.

At right, Baltimore artist/photographer George D'Almaine boldly signs across the stamp and adds his street address as well.

D'Almaine was a correspondent of author Charles Dickens and served as his host during his first trip to the United States.



Signature-only cancellation of Simon Wing on an otherwise unmarked card-mounted tintype.

Wing was the inventor of tintype cameras that took multiple images simultaneously.



This somewhat cryptic inscription is actually a rarely-encountered address-only cancellation.

It reads "502 Pa Ave" and refers to the Pennsylvania Avenue location of Washington, D.C. photographer Robert T. Knight.



Handstamp Cancellations

Many photographers used handstamp devices to comply with cancellation requirements. They generally featured changeable date-slugs.

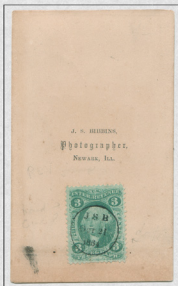
The Civil War era revenue taxes impacted every form of business because stamps were required on many types of fiscal paper, so such devices were widely available across the country, in many styles.

Shown here are Double Line handstamps cancelled by photography studios in higher rate use.

At right, used without date slug to mark the card, and with date slug on the stamp.



Single Line handstamps of two different styles, both used by Illinois studios.



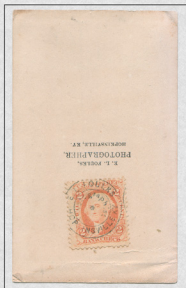
Handstamp Cancellations

Below, a Double Outer Line handstamp
in a tied California use.

At right, a rimless handstamp,
a very uncommon style, from Boston.



Handstamps without date-slug centers,
replaced with the studio address (left) and
"Photographist" (right)





Handstamp Cancellations

Oval handstamps in use,
the one above appearing on both the stamp
and the mount.

Above right, an oversized oval ties the stamp
and advertises the photographer as a
landscape and portrait painter as well.

Below, oval handstamps in two different
styles, both featuring the title "Artist".



Cancelling Presses

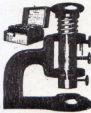
Not all datestamps were handstamps. Some studios purchased desktop devices that applied the marking when a knob was pressed. Close inspection of these markings reveals the pattern of the inked ribbon knotted on the press. Some models even featured the ability to change the date by merely turning a knob — an endless loop of linked metal type slugs for the numerals 1 through 31 was cunningly fitted within the vertical barrel of the device.

The advertisement shown is from the October 1865 issue of *The Philadelphia Photographer*.

Note that the cancellation below is Style A in the advert and that Style G was intended for photographers.



Specimens Nos. A to H will go in Stamp size No. 1; and Specimens I to O require size No. 2.

A MILLEN MAR 30 1864 N.Y.	B CENTRAL MAR 30 1864 N.Y.	C PAID	D PARQUETT & CO. JAN 23 1864 PAID
E ARMY NEWS MAR 15 1865 CHICAGO, ILL.	F THE NATIONAL MAR 15 1865 CHICAGO, ILL.	G WOOD To be RETURNED ORDERED	H WICKETTS & APR 28 1865 NEWARK
		I U.S. MILITARY MAY 21 1863 N.Y.	J PAID OCT 20 B.S.A. Co.
		<p>Weight & contents unknown. Not accountable for breakage, leakage or rust. Lighterage of the cargo to be done by consignee of vessel, and the expense thereof to be paid by the receiver of cargo.</p>	
K MINNETH GOLD AND SILVER MAY 20 1865 N.Y.	L FOR DEPOSIT IN BANK OF NEW YORK TO CREDIT AMERICAN MAIL S.S. CO.	M ADAMS EXPRESS CO. 797 NEW YORK	N PAYABLE IN CURRENT FUNDS AT THE PARK BANK NEW YORK
O OVERCHARGE ERIE RAILWAY JAN 24 1864 FOR FREIGHT DEPT.	P STONE & DOW WHOLESALE DEALERS IN BOOTS & SHOES LYNN, MASS.		

HOLT'S PATENT

RIBBON HAND STAMP AND CANCELLING PRESS

Excelling every other Machine for a similar purpose by its Rapidity of Action, Compactness, Clearness of Impression, and Cleanliness.

A chemically-prepared Ribbon furnishes the Coloring Matter, which will never clog, separate, or give up, thus avoiding Ink, Pads, Bottles, Tubs, &c.

Price, with Dies and Dates Complete, \$8.00

CHAS. E. MEAS & CO.,
217 South Third Street, Philadelphia.

A Multiple-Die Cancellering Press

Single stamps from Abraham Bogardus' New York studio often bear multi-line cancellations. Because some specimens show parts of adjacent repeated impressions, it has been suggested that they are printed cancellations.



They are not. Bogardus used a custom-made desktop cancelling device which produced four markings at a time through an inked ribbon.



This horizontal strip of three is the only multiple with the marking I have seen.

More significantly, it confirms the "four-up" layout, showing parts of all four angled across the two righthand stamps, with an additional strike across the left two stamps.

Below, another Bogardus marking. It was also produced with an inked-ribbon cancelling press, but of the regular single-die variety, and is scarcer than the multi-line marking.



Only Reported Pictorial Cancellation Depicting A Studio Camera

Although photographers used many different styles of cancellations, only one example featuring a pictorial device appropriate to a photography studio has come to light.

This large shield-shaped marking depicts a studio camera mounted on a three-legged stand, complete with bellows and lens.

It comes from the studio of C. Becker
of Hudson, New York.



Embossed Cancellations

Shown here are examples of the only two known embossed photographer cancellations, both from studios in New England.

Embossed cancellations are more commonly seen on revenue stamps used on fiscal paper, where embossing devices were also used for corporate and official seals.





Photographed by
E. H. ALLEN,
15 Hardy's Building,
BRANFORD, VT.

Additional Copies from the plate from
which this picture is taken can be
had if desired



D. SMITH,
Photographic Artist,
43 Main Street,
APPEL BROOK,
Mass.

Punched Hole Cancellations

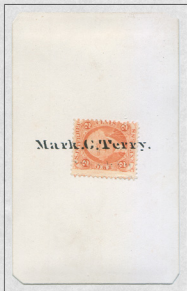
This method of cancellation was considered
illegal and was used by very few studios.

Two varieties of geometrics are shown, as well as
an unusual "punched initials" variety.

The initials "JDP" stand for J.D. Powers.



The plate from which this picture was taken is reserved.
ALBIONS AND FRAMES
ALWAYS ON HAND.
Rooms over Savings Bank,
SPRINGFIELD,
VT.
Copies can be had, if desired, at any time



Stencil Cancellations

Stencil markings were generally used by people to personalize items they owned and were made using brass plates with cut-out letters through which ink was applied with a daubing pad, roller or brush.

Very few photographers used stencils for the purpose of cancelling revenue stamps.

Shown is an actual brass stencil from the period and a nice tied usage of the one-line stencil cancellation of photographer Mark C. Terry of Washington, Iowa.



P.A. STOUT/PHOTOGRAPHER/10, 12, & 14/ST CLAIR ST./PITTSBURGH, PA.

Stencils sometimes did double duty, used to mark both mounting cards and stamps. Taking note of large and elaborate stencil backmarks sometimes provides the means to identify virtually inscrutable cancellations on loose stamps, as it did in the case of the Pittsburgh studio stencil cancellation shown here.

S. McCrary
Odd Fellows
~ Hall ~
Marysville
Cal.



Stencil Cancellations

Shown here is a unique showing of the three known "California Photographer Stencils".

The two on photographs are from different studios in Marysville, one being located in a fraternal organization meeting room called the "Odd Fellows Hall".

The large and elaborate stencil on the 25¢ Power of Attorney is from the Sonoma studio of Daniel Sewell and one of few known photographer-used 25¢ denominated stamps.

L. J. Stinson
D & 3d Sts.
Marysville
~ Cal. ~



Additional Copies from the Plate which this Picture is taken can be had if desired.



From Sewell
Art Gallery
Sonoma, Cal.

ex Morton Dean Joyce Collection



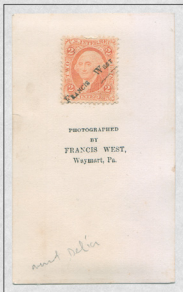
Stencil Cancelled Stamp on Stencil Backmark Card

This studio used stencils both to cancel stamps and to backmark their cards. In fact, two different stencils were used: a wavy multiple-line design on the card and a single straightline on the stamp. The second example, above right, verifies that the straightline marking actually includes the full name of the photographer "R.E. Merrifield"

At right, an unusual three-line stencil marking, apparently representing the partners' names, although the studio is unknown at this time.

Note that the attached partial stamp also shows traces of the stencil marking.





FRANCIS WEST



E P H / AUG 25 / 1866

Printer's Type Handstamp Cancellations

"Printer's type" refers to the individual cast metal or wood letters, numbers and punctuation used to compose printed material for a printing press.

Many photographers used handstamps that were merely printer's type composed and set into a handle.

Fine examples of three different basic configurations are shown here.



FERRIS'
EXCELSIOR
GALLERY
MALONE N.Y.

Printer's Type Handstamp Cancellations

Several more unusual examples.

At right, the Imlay studio of New York uses letters set in an arc, elegantly tying the stamp.

Below, two additional examples of larger size type. The very large "B" used by the Bostwick studio was very likely a piece of wood type.





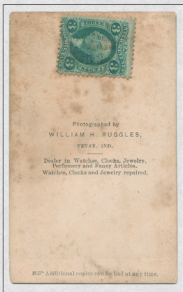
Printer's Type Handstamp Cancellations

Several more elaborate examples.

Above, a 7-line boxed composition uses various different styles and sizes of lettering, from a New York studio.

At right, a 5-line marking using lettering set in both straight lines and arcs, from an Indiana photographer who was also a watchmaker.

Below, another elaborate setting of type, framed at top and bottom with printer's ornaments.



6) Cancellation Varieties

continued



Shield Cancellations

Examples of cancellation devices with shield-shaped outlines.

Above, two "views" of the same marking, too large to fit on a single stamp, from the studio of William Johnson of Abingdon, Illinois.

At right, stamp tied with the shield marking of James Herning of Philadelphia.





Carved Geometric Cancellations

Handcut designs carved from wood and cork were sometimes employed by photographers just as they were by post office employees of the period.

Tied strikes of fancy markings on more than one stamp, such as on the example to the right, are very rarely encountered.





Cross and Star Design Cancellations

Above, interesting matched use of two different cruciform designs from the same Connecticut studio.

At right, a circled star design from an unknown studio.

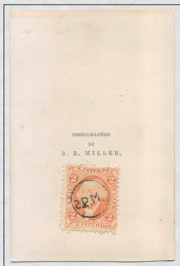


Hand-Carved Initials

Instead of using commercially-available cancellation devices, these photographers used homemade ones.

The one to the right is interesting because it features a mirror-reversed "S" — a common error made by amateur wood carvers.

"Z. R. M."
S.R. Miller
Doylestown,
Pennsylvania

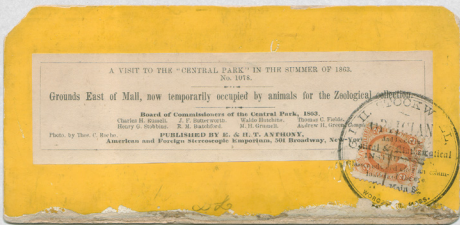


"ISL"
Isaac S. Lachman
Philadelphia,
Pennsylvania



"HB" monogram
Hoelke & Benecke
St. Louis, Missouri





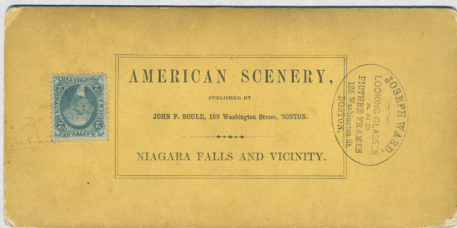
LH. STOCKWELL / OPTICIAN
 And Dealer in Optical & Mathematical Instruments
 Glasses adapted after an examination of the eye
 172 MAIN ST. / WORCESTER MASS.

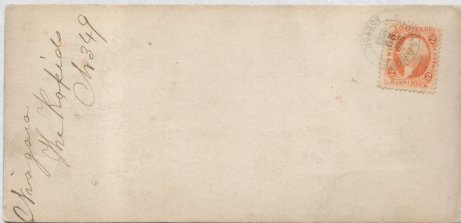
Retail Cancellations

Not all photographs bear stamps cancelled by photographers or companies that manufactured photographs. Under certain circumstances, businesses that sold photographs at retail did so.

Above: Stamp affixed by manufacturer E. & H.T. Anthony and cancelled with ruled lines.
 It was then sold by a Massachusetts optician who applied a large circular marking.

Below: Stamp affixed and cancelled by Boston photographer John P. Soule.
 The seller, a looking glass shop down the street from Soule, added his handstamp to the mount.





NICHOLS & NOYES / Booksellers / Boston, Massachusetts

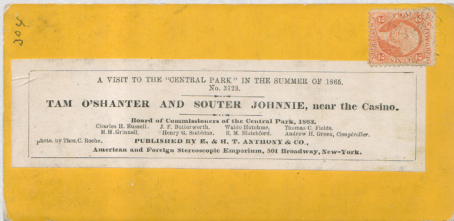
Retailer Cancellations

The original manufacturer of a photograph was responsible for the tax, except when the photograph was sold at wholesale for less than 10¢. In such cases, the responsibility for the tax fell upon the retailer who sold it afterwards.

It is surprisingly difficult to find examples of retailers who complied by applying and cancelling stamps because most did not use handstamps that clearly identify them.

Shown here are two such examples, a Boston bookseller and a Portland jeweler.

LOWELL & SENTER / Jewelers / Portland, Maine





Retailer Cancellations

These photographs were sold by the Mount Vernon Ladies Association to raise money to continue their restoration of George Washington's estate after the Civil War.

They cancelled the stamps as retailers with their "M.V.L.A." initials in manuscript ink.

Below are reductions of the photo sides of the two items above, depicting the Mount Vernon mansion and Washington's Tomb, and the third stamp-taxed photo in this set, shown photo side up, depicting Washington's unusual octagonal-shaped barn.





Skull and Bones Cancellation

This "Skull and Bones" handstamp was known to collectors of fancy handstamps by its appearance as a "sender's mark" on covers mailed in 1857 by the "Society of the Twenty-Two," a Yale University based fraternal group associated with the famous Skull and Bones Society (see photocopy at left).



Shown above are two recently-discovered Whitney & Beckwith photographs made years later, with the same handstamp utilized as a stamp canceling device.

As it turns out, the secretary of the "Society of the Twenty-Two" in 1857 was Robert A. Beckwith. He became a photographer and co-owner of the Whitney & Beckwith studio — and he re-purposed the handstamp from his college days to cancel revenue stamps.

TYPE1:
1" diameter



TYPE2:
7/8" diameter



Gurney's "Proof Card" Cancellations

A "proof card" was a photograph submitted to a customer for approval, often marked as such with a handstamp. But photographer Jeremiah Gurney also used his "Proof Card" markings to cancel his revenue stamps. Examples of each of the two handstamps he used are shown along with an actual example of one of his proof cards marked on the front.





Gurney's "Proof Card" Cancellations

Type 1 variety on various denominations.

The block is from remainder sheets of unused stamps.



block ex Clifford C. Cole, Jr. Collection

"Brady"



"Washington"



Mathew Brady's Cancellations

Above, two cancellations known to be used at Brady's Washington, D.C. studio and often found on the large format prints of Civil War subjects that made him famous. They were made with the same metal type slugs used to imprint the photograph mounts.



A December 1864 circular datestamp from Brady's New York studio, which once tied a 3¢ stamp.

And a heart cancellation, possibly a studio gimmick.



Brady Script Cancel
ex Brian Bleckwenn



Mathew Brady's Cancellations: A Newly-Discovered Manuscript Cancellation

This matched pair of card photographs (husband and wife portraits) was made at Brady's New York studio at the same time. One of them bears a 3¢ Proprietary stamp precancelled with two partial strikes of Brady's usual double-line circular datestamp.

The other bears a pencil cancellation that reads "BC" for "Brady Gallery" and is the only hand-initialed stamp I have ever seen from this famous studio.

The hand-initialed stamp is a top margin single. It is very likely that the precancelling missed the top row of the sheet and a studio employee used a pencil to rectify the error.





Discarded Post Office Handstamp Used By Photographer

This handstamp was used by the Canton, Pennsylvania post office during the mid-to-late 1850s and was evidently "handed down" by the postmaster to photographer Joseph Wright who then used it without its date-slug to cancel revenue stamps.

Wright's photography studio was located next door to the post office.



Simultaneous Use As Backmark

Oversize markings sometimes did double duty.

Shown are three examples of studios using markings as both card backmarks and stamp cancellations. All three stamps are precancelled.

Interestingly, all three are from New York State studios and while the practice was not confined to that region, it was more prevalent there.



E. H. Moly, 343 Main St. Buffalo, N. Y.





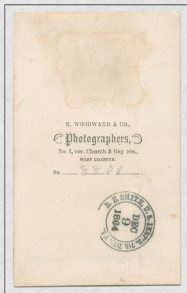
Photographer Handstamp Also Used On Cover

This studio used its handstamp to precancel revenue stamps and to mark postal envelopes, too.

It seems likely that many of the oversize photographer markings that are known were first used on envelopes and later pressed into service to cancel revenue stamps. However, this is the first matched usage I have been able to put together.

The envelope is addressed to Edward McPherson, Clerk of The House Of Representatives. He and the studio that sent it were both from Pennsylvania.





Photograph with Official Internal Revenue Handstamp: A Visit From The Inspector

This is a photograph of an Internal Revenue Department Inspector, taken at a studio within his district and marked with his own official Internal Revenue handstamp.

It is a rather remarkable use of an official government documentary marking on a proprietary item, and there is evidence that this photograph was involved in an Internal Revenue investigation, marked by the inspector in his official capacity.

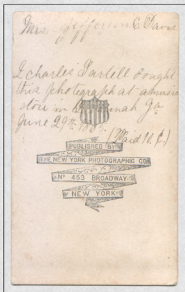
The cancellation is dated December 9, 1864, but analysis of the studio's negative numbers indicates that the photo was actually made in October 1864, when studios were allowed to apply for permission to omit stamps and provide samples of their work: in this case the inspector's own portrait. Note that there was once a stamp present, as at the time of application the photograph was still subject to stamp tax.

7) Scarce Studio Locations and Unusual Usages

Taxed Photographs From The South

The defeat of the Confederacy was quickly followed by the re-establishment of tax collection districts — within sixty days of Lee's surrender, every former Confederate state was beginning to collect and pay taxes to the federal government.

For many reasons, compliance was sporadic and taxed photographs from most of the southern states are relatively uncommon.



Very Early and Illegally Untaxed

Tax collection resumed in the South during May and June 1865, but I have not seen stamped photographs dated during these early months. This is not surprising considering the social disarray and destruction in the region.

Although stampless, this photograph has the unusual feature of having the exact circumstances of its purchase very early in the tax period documented on its back:

"I, Charles Sartell bought this photograph at a music in Savannah Ga. June 29th 1865 (paid 10c)"

So, this New York-manufactured photograph was sold illegally unstamped only 30 days after the re-establishment of Georgia tax districts.

It depicts Varina Davis, wife of former Confederate States of America president Jefferson Davis. Mrs. Davis was a prisoner in Savannah on the date this photograph was sold, she and her husband having been recently captured by federal troops.



Virginia

This photograph was sold by a bookstore in Petersburg, Virginia.

The tax stamp covers the backmark of the photographer who made it, but is tied by the large oval cancellation of the bookstore, Wilkins & Barbour.

The striking "ARB" monogram in pencil was probably drawn by an owner of the photograph, but it is possible that it has a "Barbour" connection.

The photograph is a portrait of Confederate General Fitzhugh Lee, a nephew of General Robert E. Lee.





Virginia

This tintype was taken by Adam H. Pleckner, who was a personal friend of Robert E. Lee and became famous for being "Lee's photographer" because his photographs of Lee and his family were widely distributed for years.

Pleckner was an itinerant tintypist and his circular handstamp reads "Traveling Gallery."

It is dated July 12, 1866, only two weeks before the end of the stamp tax period, and in fact before he had even applied for his photographer's license.

At right, a combination stamp use from Alexandria.





Alabama

Alabama usage from three cities:
Mobile, Montgomery and Selma

The Mobile photograph above features a scarce 1865-date manuscript cancellation, only a few months after the re-establishment of tax collection districts in the state.

The Montgomery photograph, above right, is a later 1866 usage with two handstamp strikes, one on the stamp and the other serving as a backmark that identifies the studio.

At right, scarce usage from Selma, a town that suffered enormous destruction in April 1865, at the very end of the war. The manuscript cancellation reads "June 11" only and is very unlikely to have been made in 1865, more likely the following year when Selma began to recover and became a county seat.





Arkansas

At left, a tied circular handstamp reading
 "H. Slatter / Pho. Artist"
 provides the only clue, but enough to identify
 the studio of Henry Slatter of Little Rock.

To the right, another Little Rock usage, with tax stamp
 manuscript-cancelled "H + M" for Habicht & Mealey.

The "Beardstown Illinois" inscription was written by the
 portrait subject to identify his hometown.



Georgia

Usage from Georgia is quite elusive as the state was ravaged by Union forces towards the end of the Civil War.

This one is from the biggest studio in Augusta, one that remained active throughout the war and was known for its portraits of Confederate generals and officers.



Mississippi

Usage after re-establishment of Federal tax districts on June 2, 1865. Photographs from Mississippi taken during the 14-month period they were required to be stamp-taxed are rare.

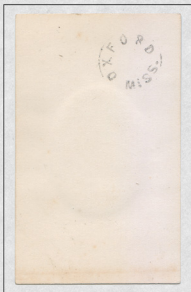
This one is from Brookhaven, a fairly remote town with only one studio, run by brothers Felix and Eduard Girod.

In the months following the end of the war, some southern photographers were forced to make due with unprinted cards and would handsign their work instead, a form of "adversity usage".

Here, Eduard Girod adds his signature across the revenue stamp and adds "Brookhaven" just below it.

To the right is a photograph from the same studio a few years later, now imprinted with an elegant backmark.





Mississippi

Two card photographs by an unknown photographer who used a discarded Oxford, Mississippi post office handstamp.

Below, a mailed cover postmarked with the same handstamp.

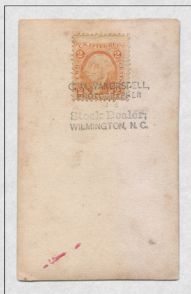




South Carolina

Use during Federal occupation period, which began May 1865, from the studios of two of South Carolina's most prominent photographers, George S. Cook and Jesse H. Bolles.

Both photographers have initialed the revenue stamp in ink. Note that Bolles has placed the stamp so that it covers the address; he had recently moved his studio.



North Carolina

Usage during Federal occupation period,
which began May 1865

Wilmington, North Carolina use tied by an
interesting multi-line typeset marking advertising
that the photographer was also a "Stock Dealer"
meaning that he also sold photographic supplies.



Tennessee

Tennessee's strategic location made it a prime target for Union armies and it was effectively three distinct regions (West, Central and East) as it was fought over.

It was the only Confederate state that came entirely under Federal control before the war ended, although tax collection districts were not re-established until May 1865.

The photograph from Memphis, located in the western part of the state, features an unusual milky green color variety of the 3c Proprietary stamp.

The Knoxville photograph features a backmark that refers to it as being located in "East Tennessee", reflecting the regional distinctions imposed by the war.

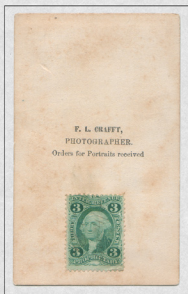


Kentucky

Above left, a card photograph from the Webster & Brother studio in Louisville, with a red circular datestamp on the card and manuscript "Webster" on the stamp.

Above right, a photograph from Carlisle.

At right, a rare use from La Grange, a town that was devastated during the war and did not recover for years. Frank Crafft operated as a photographer there but abandoned the profession soon after the end of the war, becoming a railroad and express agent.

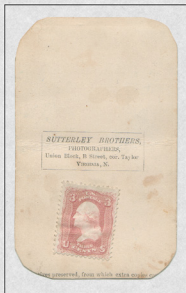


Western State and Territorial Use

Photographers in the western states and territories were required to purchase a license and apply stamps just like their eastern counterparts.

The Internal Revenue records for these areas are surprisingly complete and indicate a good degree of compliance.

Nevertheless, western usage is far from common.



Nevada Territory and State

Nevada became a state 90 days after the stamp tax began,
so both territorial and state usages are possible.

On the left, the stamp is cancelled "S & B" by Sutterley & Brother, new owners of the Desmond & Sutterley studio in Virginia City, Nevada Territory. The stamp is placed so as to partially cover the "Desmond & Sutterley" backmark. On the right, a later example from the same studio after statehood, with an uncanceled 3c postage stamp for tax.



Montana Territory

This is the only Montana taxed photograph I have ever seen.

Although there is no studio name printed on the card, the initials "P & C" on the stamp positively identify the Virginia City studio of Pickett & Carter.

Virginia City was a mining boomtown, so the higher 5¢ rate is not a surprise.

The subject of this autographed photograph is Nat Stein, the Virginia City agent for the Overland Mail & Express Company. A former Pony Express rider and stagecoach driver, he was also famous in the region for his poetry, and was known as "The Poet of The Stage Line".



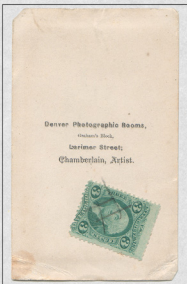


Nebraska Territory

Nebraska Territory was *very* sparsely populated at the time.
Its most populous city Omaha, had fewer than 2,000 inhabitants.

This Omaha usage has an unusual feature: the stamp is tied by a handstamp dated October 2, 1865 but a second handstamp was applied at the opposite corner, this one dated the next day, October 3rd.

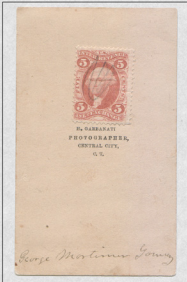
I suspect the photographer applied the second marking after noticing that his name was off the edge of the card and somewhat illegible. Since he didn't use cards imprinted with his name, clearly identifying his work would have made good business sense.



Colorado Territory

Colorado stamp usage is not common and often pencil cancelled. These three providing a colorful showing of four different stamp denominations.

The one above is a fine studio portrait by one of Denver's most famous early photographers, William G. Chamberlain. Below, a matched use from Central City.





Kansas

Kansas became a state just before the start of the Civil War and its capitol and most populous city was Topeka — with a population of only about 800.

This is the only taxed photograph from Topeka I've seen, and it has philatelic interest in addition to location scarcity, featuring the scarce imperforate variety of the 1¢ Express in combination with a 2¢ Bank Check.



Texas

Texas was the last state to re-establish federal tax districts after the end of the Civil War, on June 5, 1865. With the briefest tax period of any state and relatively few studios, it is not surprising that examples are uncommon.

This portrait of a dog is from the Houston studio of Henry R. Marks, who has signed the stamp with his initials.



Oregon

Oregon had only recently become a state in 1859 and taxed photographs from the state are relatively uncommon, largely due to its low population.

Its most populous city, Portland, had fewer than 3,000 inhabitants, far fewer in comparison to San Francisco's 55,000, for example.

Shown here are two examples from Portland's Dalton studio, both with nicely-struck circular datestamps, the one on the left receiving an additional strike clear of the stamp.

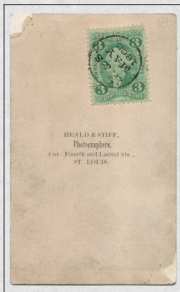


Missouri: Big City Studio Use

St. Louis taxed photographs feature a distinctive style of handstamp cancellation that seems to be restricted to its vicinity. Examples shown above on two 5¢ Playing Cards stamps, paying the 10¢ rate on a tintype from the T.J. Merritt studio, and at right on a card photograph from the Heald & Stiff studio.

Kansas City was a growing city at the time, represented here by a card photograph by George Wertz, who has signed its 3¢ Foreign Exchange stamp.

The 1866 Kansas City city directory sheds light on the relative scarcity of taxed photographs — that year 260,000 letters were sent from its post office, but only 40,000 photographs were sold by its studios.



ex Morton Dean Joyce Collection





Missouri: Small Town Studio Use

Missouri was sprinkled with many small towns and tiny rural settlements and finding taxed photographs from many of them is a challenge.

One such remote location was called Barry and it straddled the border between the western state line of Missouri and the Indian Territory beyond it.

Were it not for the fortunate discovery of an intact and well-documented family album, it is unlikely that taxed photographs from Barry could have been identified — there was only one part-time photographer working there and he did not use printed cards.

The photographs above are from that album, one featuring two 5¢ Foreign Exchange stamps, both simply inscribed "WC 1866" by William Carpenter, Barry's only photographer.

At right, a combination use from the small town of Mexico, Missouri.





California

Taxed photographs from San Francisco are common, but it is a challenge to find them from elsewhere in the state.

Above left, a card photograph by William B. Ingersoll from his first studio in Oakland, arguably the earliest known as he hadn't even started to use printed cards, handsigning his full name and address instead.

Ingersoll went on to become Oakland's premier photographer for the next 40 years.

Above right, an itinerant photographer who travelled all over the mining districts of California, Smith Platt Townsend handstamped this photo on June 14, 1865 and was probably operating near Quincy at the time.

At right: William Shew operated one of San Francisco's biggest studios and it is easy to find handstamped photographs of his — far scarcer are examples with tax stamps hand-signed from the first month of the tax, before he began to employ handstamps.





Taxed Foreign Photographs: Great Britain

Photographs made outside the United States were subject to the stamp tax when sold at retail within the United States.

Shown here is a photograph of London-born actress and dancer Lydia Thompson from the Bath, Somerset firm of H.N. King, "Photographer to the Queen".

It was sold in New York by the London Stereographic & Photographic Company, bearing a tax stamp dated September 16, 1865 with their circular cancellation.

During the two-year period when photographs in the United States were taxed with stamps, British officials took notice and saw promise in this new source of income; carte de visite photographs were selling at an annual rate of 300 million in England.

William Gladstone, as Chancellor of the Exchequer, suggested the possibility of affixing a penny stamp to photographs in 1864, and Prime Minister Benjamin Disraeli considered it again in 1868 to finance the Abyssinian War.

No such tax was ever enacted, depriving British collectors of an interesting speciality.



Taxed Foreign Photographs: Great Britain Import Tariff on Photographs

It is uncommon to find stereographs taxed at the 5¢ rate. Many are foreign manufactured and the higher rate is evidence of an import tariff on photographs that began to be enforced in 1865.

The example shown here is the work of photographer G.W. Wilson of Aberdeen.

It was imported by E. & H.T. Anthony of New York and bears 2¢ and 3¢ Proprietary stamps with their typical ruled lined cancellation.

In 1865, the Treasury Department issued a ruling that imported photographs were subject to the 20% import tariff on luxury items such as engravings and etchings, even though they were not specifically mentioned in the statute.

E. & H.T. Anthony disputed this ruling and lost — the Treasury Department did not care to be bothered with discerning between photographs and other kinds of pictures.

The result was that the Anthony firm was forced to charge more for imported photographs, and to place more tax on them.



Taxed Foreign Photographs: France

Shown here is a photograph of French lawyer and author Edouard Rene Lefebvre de Laboulaye from the Paris studio of Charles Reutlinger.

It was likely sold in New York by E. & H.T. Anthony, as the stamp is cancelled with ruled ink lines typically used by that firm.

Laboulaye was the one who first suggested that France should present the United States with a monument dedicated to human liberty, at a dinner party he hosted in 1865.

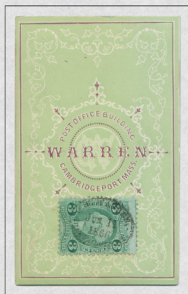
The sculptor of the Statue of Liberty, Frederic Auguste Bartholdi, who attended that party, credited Laboulaye with providing the seed of inspiration for it.



Elaborate Advertising Backmarks

The printed backmarks of most card photographs are simple affairs — basic typographic designs with the occasional use of stock printer woodcuts or ornaments.

Some studios took a more sophisticated approach and produced more elaborate custom designs, resulting in the revenue philately equivalent of the advertising covers that interest postal history collectors.





Elaborate Advertising Backmarks



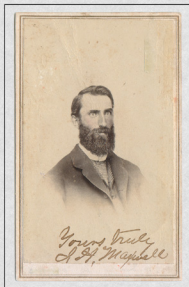


A Mailed Carte de Visite

Photographs were often tucked into a letter, but this one was mailed alone, a sort of forerunner to picture post cards.

This is the only one I've seen that bears both photography studio and postal handstamps. It is addressed as a small envelope would have been, franked with a 2¢ Jackson, and was cork-cancelled at Ripon, Wisconsin for city delivery.

The Ripon photography studio handstamp is dated August 5, 1866, four days after the stamp tax on photographs was eliminated.



ex Joseph F. Rorke Collection



Adversity Usage: Playing Card Used As A Mounting Card

Collectors of Civil War era postal history are familiar with letters mailed in home-made envelopes created from scrap paper or even wallpaper — so-called “adversity” usages due to wartime shortages.

This unknown photographer apparently ran short of mounting cards and began to use playing cards instead.

A bit of a spade pip can be seen where the photograph has been torn at the lower right corner.



Enigmatic Double-Stamped Tintype

This tintype was definitely originally mounted within the paper holder — its irregular shape perfectly matches the holder's paper emboss.

On the back of the tintype is a 2¢ revenue stamp that is tied with two strikes of what appears to be a CHASE MILLS / N.Y. postmark without a central date slug. I have seen examples of photographers using discarded post office postmarks and this seems to be the case here.

What's odd is that there is a second revenue stamp, on the back of the card mount, manuscript cancelled "O.J. Hamlin / Artist" — Hamlin is listed as a photographer in the Internal Revenue records as residing in the vicinity of Chase Mills, a small town near the New York-Canada border.

It is puzzling that the photographer stamped this item twice. Perhaps it bears witness to him transitioning from using a discarded post office canceller to hand-signing his work as an artist.

A perhaps more plausible explanation is that the tintype was originally intended to be mounted in a case and was stamped as such, but the customer changed her mind and decided she wanted it in a card mount, necessitating the application of another stamp.



Stamp Sealed by Mounting Tissue

Each of these card-mounted tintypes bears a 2¢ Playing Cards stamp completed sealed under the thin tissue paper used to attach the tintype to the card.

Talk about a stamp being tied!



August 3, 1866 handstamp and August 4 annotation
William Shew / San Francisco, California



August 5, 1866 manuscript cancellation
W. Conly / Hope, New Jersey

Post-Repeal Stamp Use

The photographers' intensive lobbying efforts to repeal the stamp tax finally succeeded when Congress amended the tax laws on July 13, 1866 to allow photographers to pay their taxes by filing monthly returns. Stamps were no longer required, effective August 1, 1866.

Some photographers did not immediately hear of the repeal and continued to affix stamps.



August 6, 1866
handstamp
J.A. Leach
Indianola, Iowa