

THE "ARTIST " TAX

The term "Artist" was used by many early photographers.

The purpose of this exhibit is to show examples of media taxed, stamps used and photographs prepared and cancelled by artists/photographers.

As part of a broad tax to defray the cost of the U.S. Civil War, a tax was imposed on photographs beginning August 1, 1864 and ending August 1, 1866. The tax was based on the retail price of the photograph and its case.

Less than 26 cents	2 cents
26 cents to 50 cents	3 cents
51 cents to 1 dollar	5 cents
Each additional \$1 or fraction	5 cents

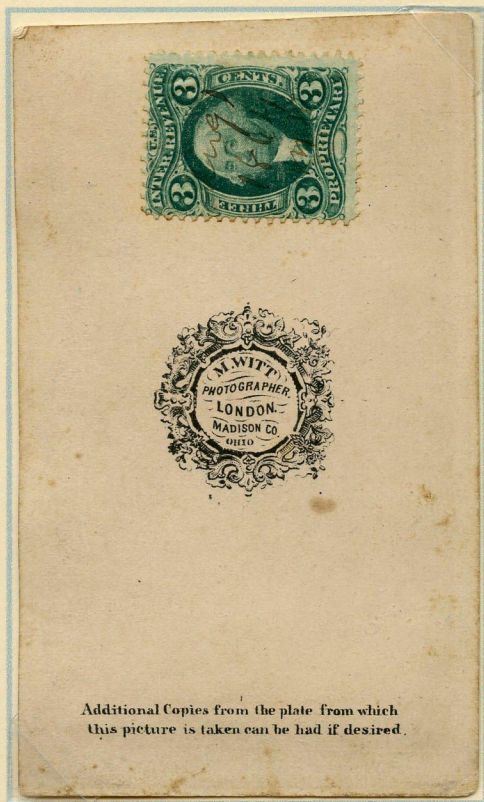
Photographs were included in Schedule C of the tax code for Proprietary items. There were no stamps specifically issued to pay this tax. First issue stamps were issued for a vast range of taxes that went into effect October 1, 1862. The stamps were all inscribed for the type of tax to be paid. Many of the photographers used first issue Proprietary stamps but because of a change in the law, after December 25, 1862, any first issue stamp could be used to pay the tax and the variety are shown in this exhibit.

Exhibit Layout

1. First day uses
2. Types of taxed photos
3. Stamp varieties
4. Cancellation types
5. Taxed Enlargements
6. Artists/Photographers
7. Photos by State
8. End of Tax

Rare and important
items text will be
printed in brown

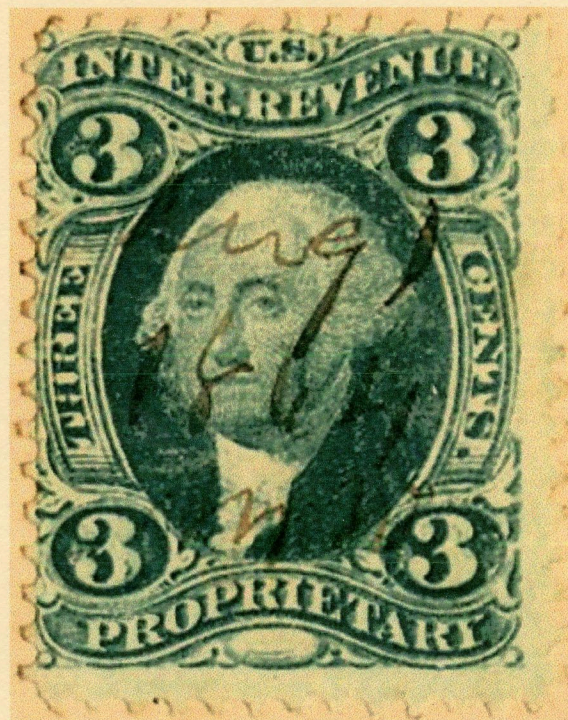
FIRST DAY USAGES



One of a pair reported with a first day manuscript cancels.

Aug 1 1864 on a CDV by M Witt of London OH on a 3 cent proprietary.

Ex Baryla from his award winning exhibit.



Studio cancel on 3 cent proprietary .Only one reported.

"? PHOTOGRAPHS

PROOF

AUG 1

1864

To be returned

BRIDGEPORT"



Ex Baryla from his award

TYPES OF TAXED PHOTOS

Ambrotypes

Ambrotypes were the predecessor to the tintype and CDV and were basically very old technology at the time of the stamp tax period. An ambrotype is a photo positive on glass. Usually seen on a "ruby" color glass. They are the earliest known stamped photos.

Ambrotypes and the later tintypes are described as what fraction of a plate as their size. Both type had a full plate size of $8 \frac{1}{2}$ by $6 \frac{1}{2}$ inches.



Dougherty Bros ruby ambrotype 1/6 size with straightline cancel
"Dougherty Bros 1865"
on a 5c playing card.



A 1/9 size ruby ambrotype with a manuscript cancel on a 3 cent telegraph.



Ruby ambrotype in 1/9 size with a manuscript cancel on a blue 2 cent bank check.

TYPES OF TAXED PHOTOS

Tintypes

A tintype is a photograph made by creating a direct positive on a thin sheet of metal coated with a dark lacquer and used as a support for the photographic chemicals. Tintypes produced no negative so that copies could not be made.

Early tintypes were in cases. The case added to the cost which resulted in higher tax rates. In the 1860's the case was eliminated and they were mounted on cards.



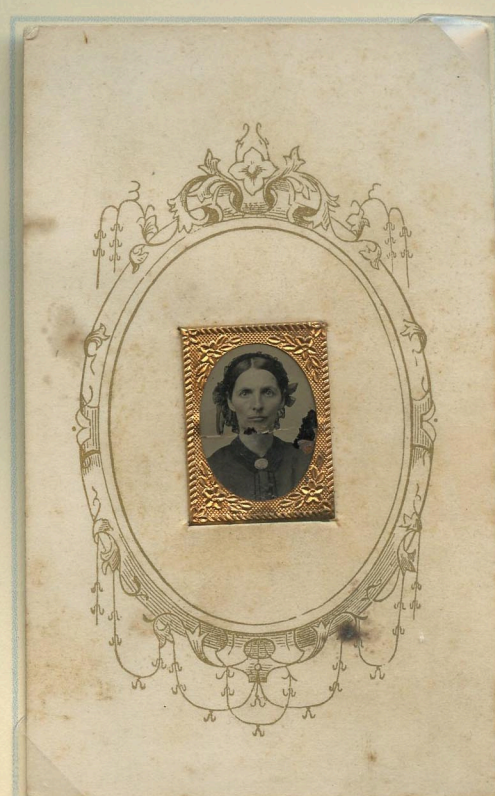
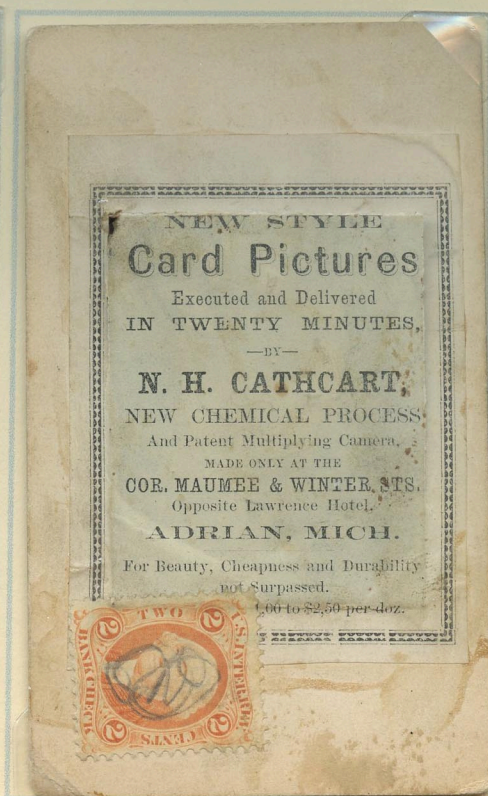
Tintype 1 / 6 size
with case
stamped with five
2 cent proprietary
stamps.



Betts & Prusia of Dansville NY tintype
1/16 size with a 2 cent U S Inter rev.

N H Cathcart of Adrian MI 1/16
size reverse with 2 cent bank
check.

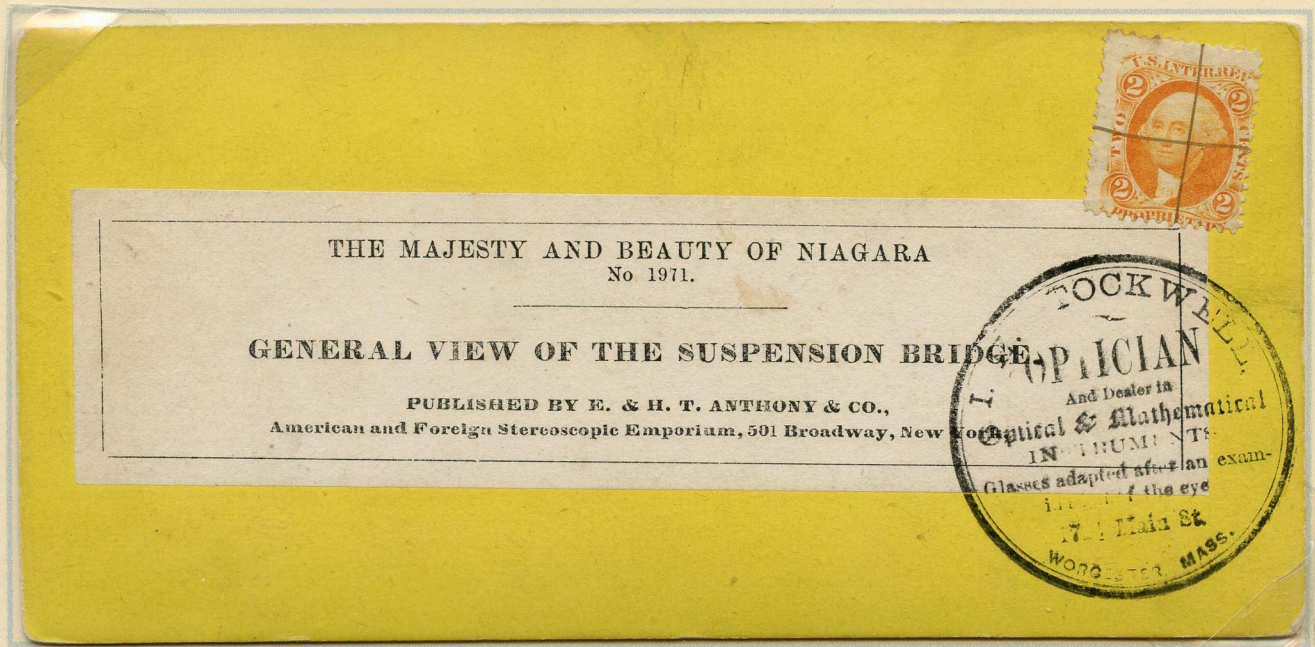
Tiny framed tintype "gem" with
two 1 cent proprietary stamps.



TYPES OF TAXED PHOTOS

Stereoviews

Stereoview cards have 2 photographs mounted for viewing on heavy card stock usually curved slightly along the long axis. The photographs were taken with a 2 lensed camera recording the subject from 2 points of view separated by about 2.5 inches duplicating what our eyes see. When viewed through a stereo viewer the 3 dimensional view is seen.



Stereoview back by E. & H. T. Anthony of New York NY with a 2 cent proprietary stamped as the maker. Also stamped by I. H. Stockwell as the seller.



Stereoview front by John R. Moore of Jamestown NY with a 3 cent proprietary stamp on reverse. This is a view of Trenton Falls in Oneida Co N.Y..

TYPES OF TAXED PHOTOS

CDV

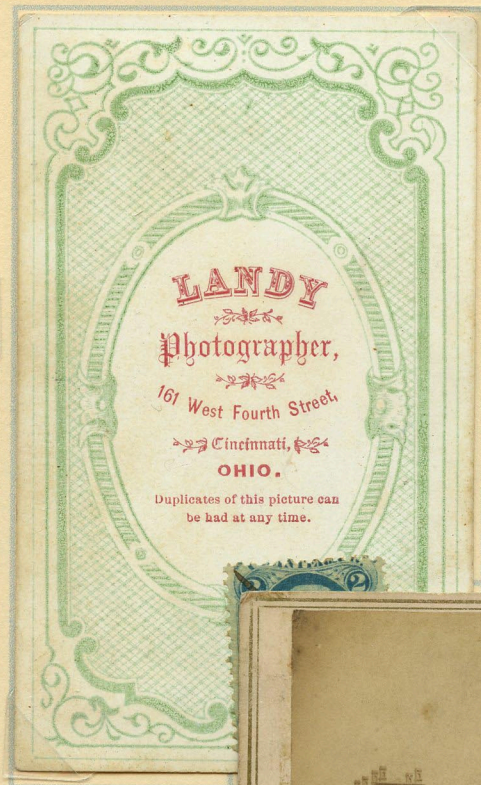
CDV is short for the French "Cartes de Visite" or visiting card. They were invented in 1854 and became popular in the early 1860's. The photos are 3.5 x 2.25 inches mounted on a 4.125 x 2.5 inch card.

The CDV's are a albumen print produced from a negative. The negative allowed for multiple prints to be made without an extra sitting. Many CDV's have a negative number written on the back to allow for an easy way to order additional copies. Many artists used the back of the card as advertising.



Landscape by Prescott of Hartford CT with 2 cent bank check on back.

Child photo by J M Bryan of San Francisco CA with 2 cent proprietary on the back.



Illustrated back of Walz studio of Baltimore MD with 2 cent US inter rev.

Landy of Cincinnati OH with 2 cent proprietary.

View of Woman's college by Moulton & Larkin Elmira NY with 2 cent playing card.



A color lantern slide of Phil Sheridan with a fifteen cent Inld Exchange.

Highest denomination stamp that I have seen of on a taxed photo.

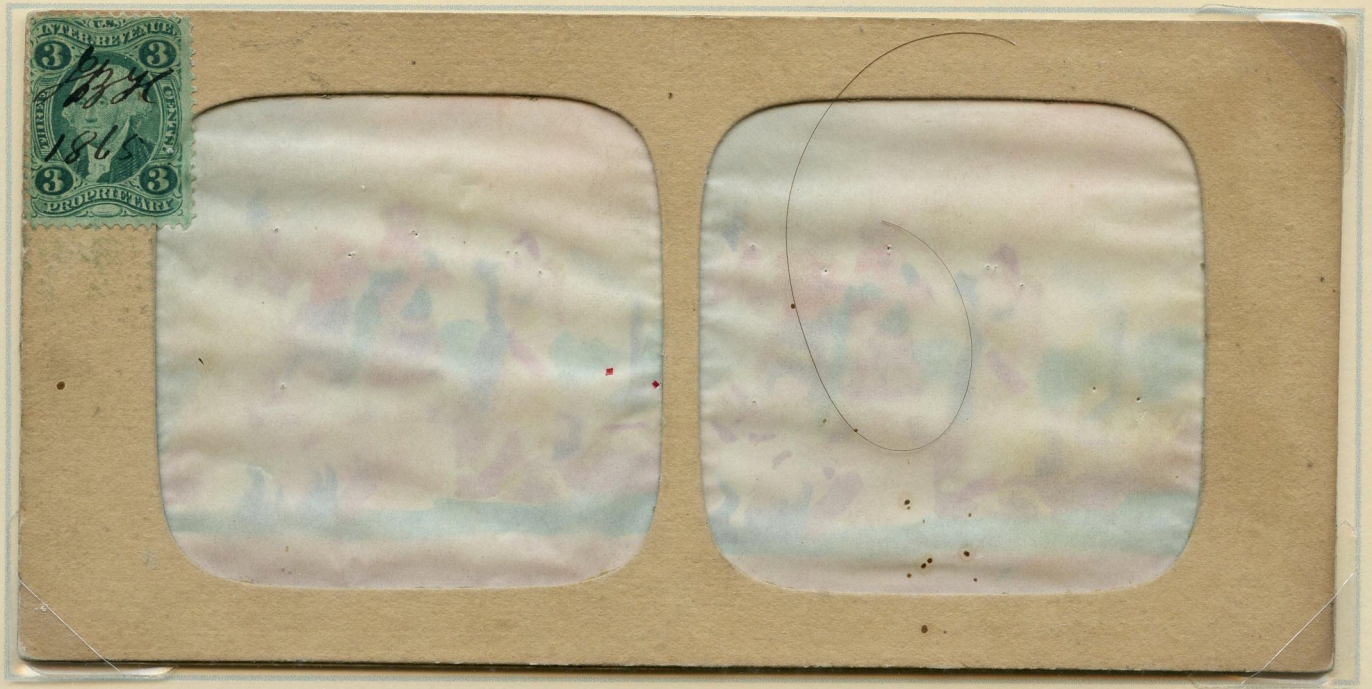
The projector had a light source and a lens to magnify the image on a wall

Stamped lantern slides are rare.



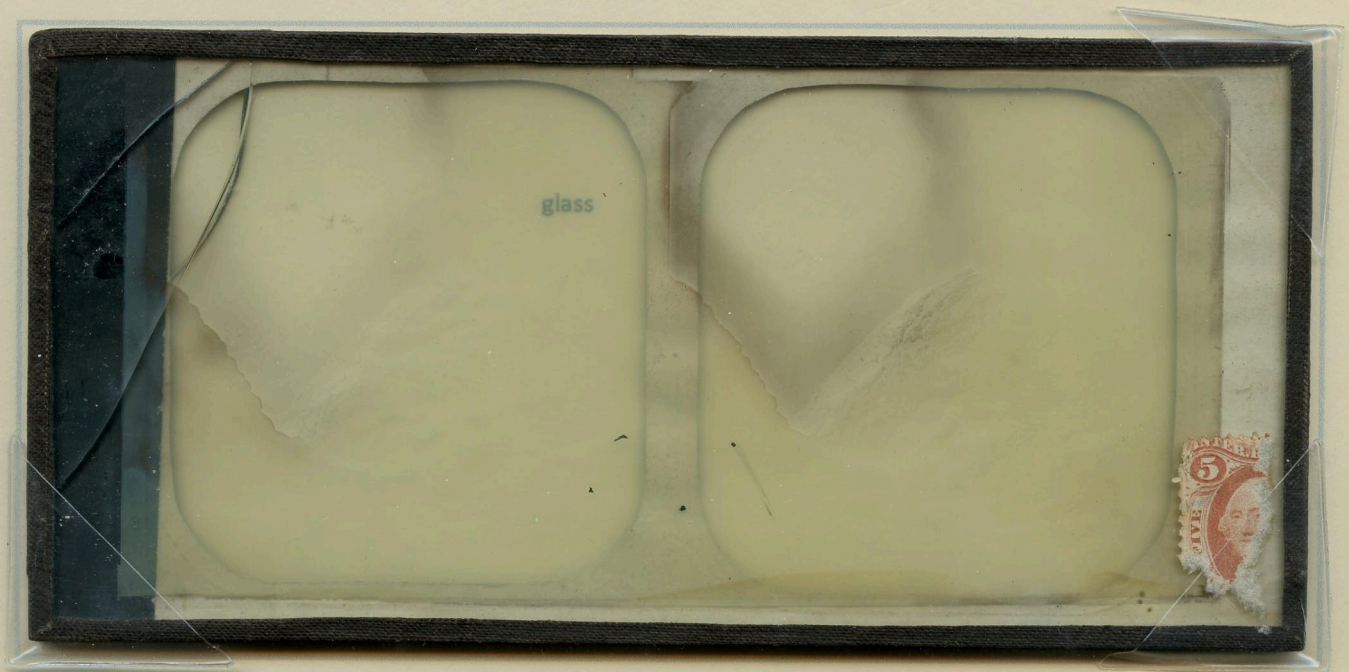
TYPES OF TAXED PHOTOS

Tissue & Glass Stereoviews



Tissue stereoview of La Belle Helene with cutouts to allow light to highlight points in the view. Taxed with a three cent proprietary.

Taxed tissue's are rare.



Glass Stereoview by F White of Lancaster NH. Title is "Under the Falls". Tax paid with a 5c stamp. Worked during the 1850 and 60's mainly creating stereoviews.

Glass stereoviews are very hard to find with tax stamps.

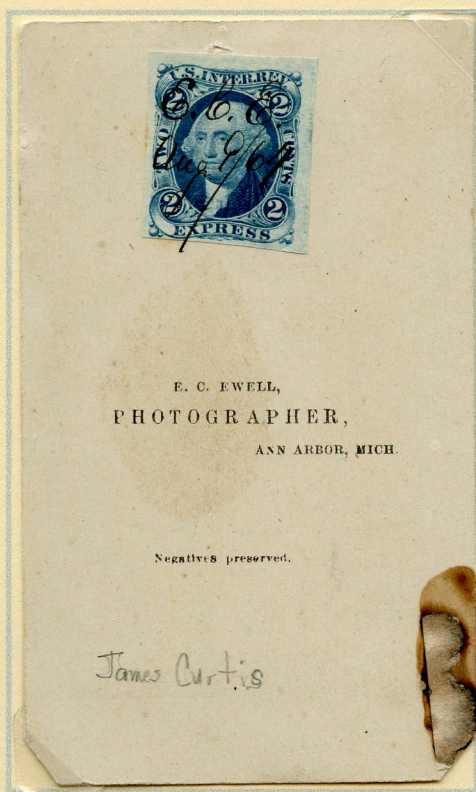
Ex Baryla from his award winning exhibit.

STAMP VARIETIES



One cent express on a CDV of Elizabeth Patten. The one cent was an underpayment of the tax.

CDV by Jonas K Patch of Shelburne Falls NY with a double circle cancel dated Aug 23 1865 on a 2 cent certificate.



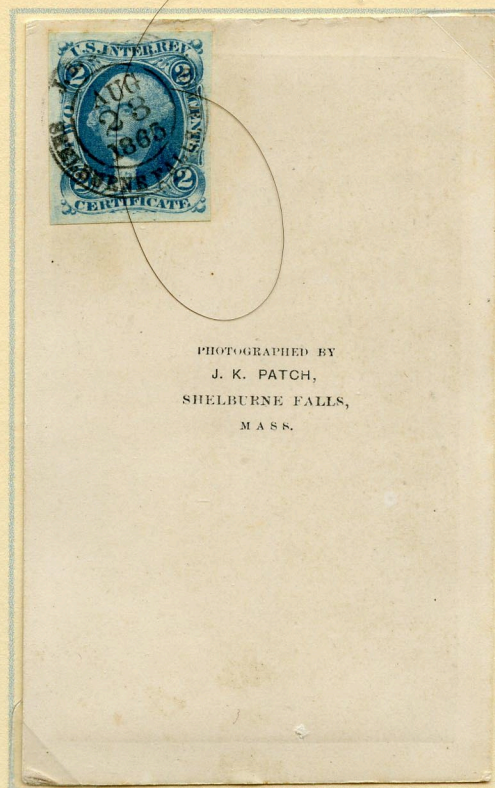
CDV of James Curtis by E C Ewell of Ann Arbor MI on a 2 cent express.

Ewell was in business from 1855 to the mid 1860's.

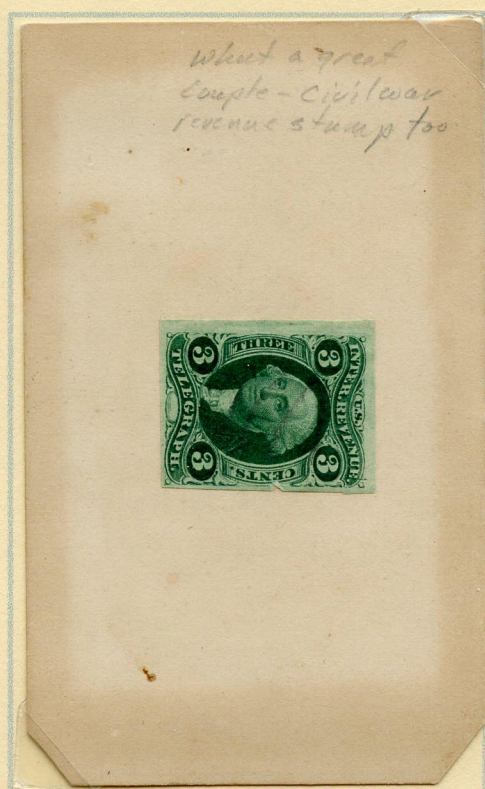


CDV by J O Roorbach of Fond du Lac WI on a 2 cent bank check.

Imperforate Stamps



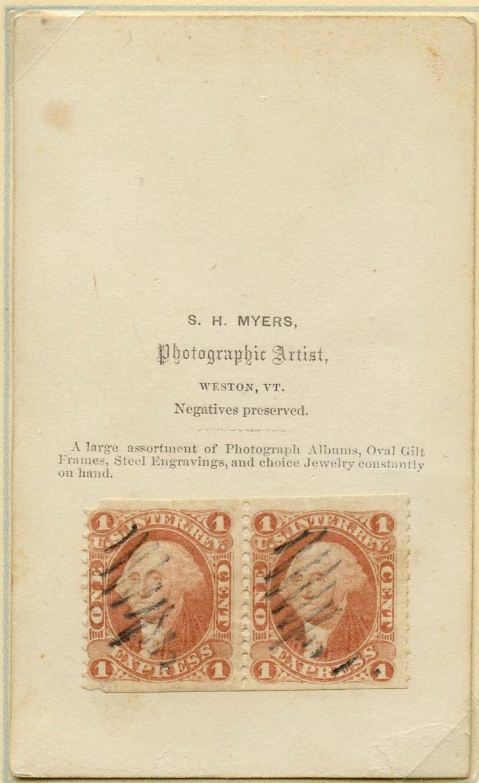
CDV with a 3 cent telegraph.



STAMP VARIETIES

Part Perforate Stamps

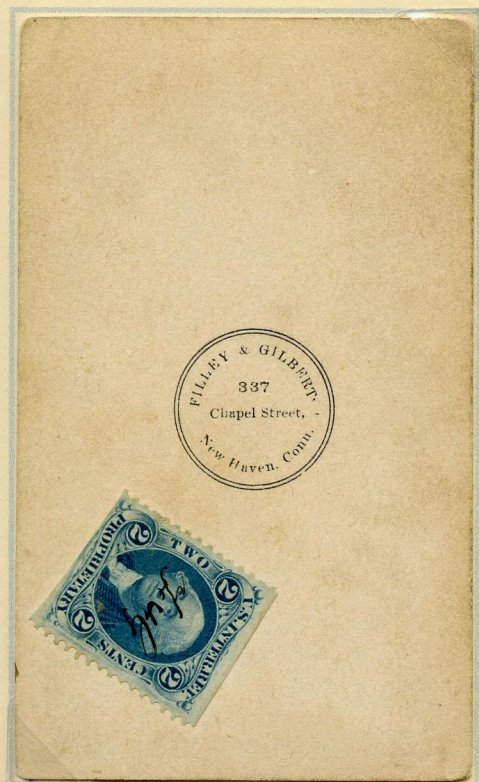
CDV by S H Myers of
Weston VT on a horizontal
pair of 1 cent express.



CDV by Steins of Ravenna
OH on a 2 cent playing card
with double perforations.
Circular cancel dated Nov 22
1864 ties stamp to CDV.



CDV with a vertical
pair of 1 cent express



CDV by Filley & Gilbert of
New Haven CT on a 2 cent
proprietary cancelled
"F&G".

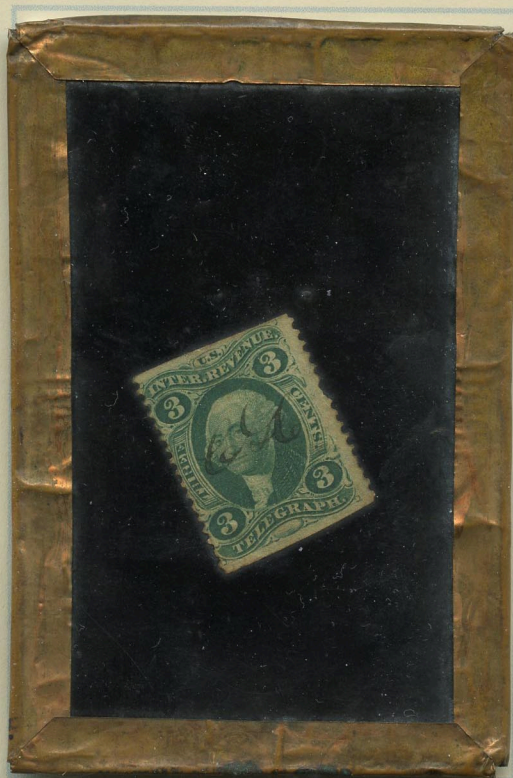
*Worked between 1860 and
1880.*



STAMP VARIETIES



Tintype "Gem" in CDV type holder. Cancelled with "GM Sept 66" manuscript on a 2 cent blue express.



Tintype (1/4 plate) with a 3 cent telegraph part perf. Unidentified manuscript cancel.



CDV with 10 cent contract part perf. Photo is from Randolph NY with unreadable manuscript cancel.

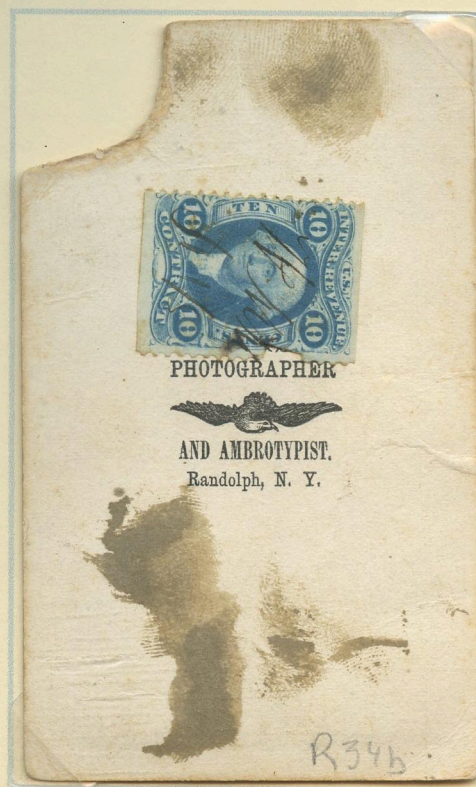
CDV of Mrs. Stipp with Samuel M Fassett of Chicago IL, oval cancel dated Sep 15 1864 on a very rare 3 cent proprietary part perf.

Fassett was in business from 1856 to 1876.

Part Perforate Stamps

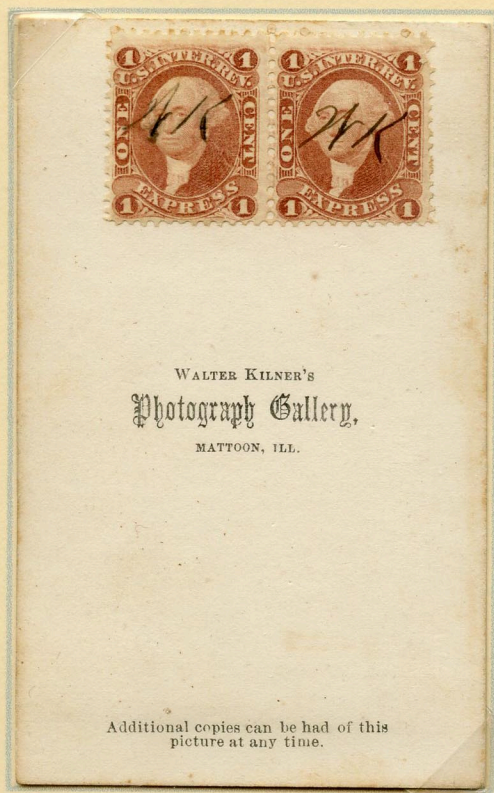


Tintype (1/9 plate) with 5 cent express. Double X cancel.



STAMP VARIETIES

Perforated 1 cent

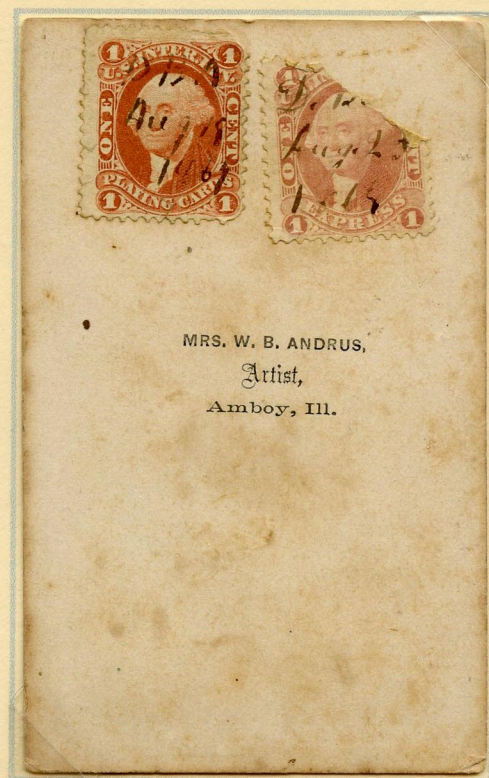


CDV by Walter Kilners of Mattoon IL. Manuscript "WK" on a pair of 1 cent express.

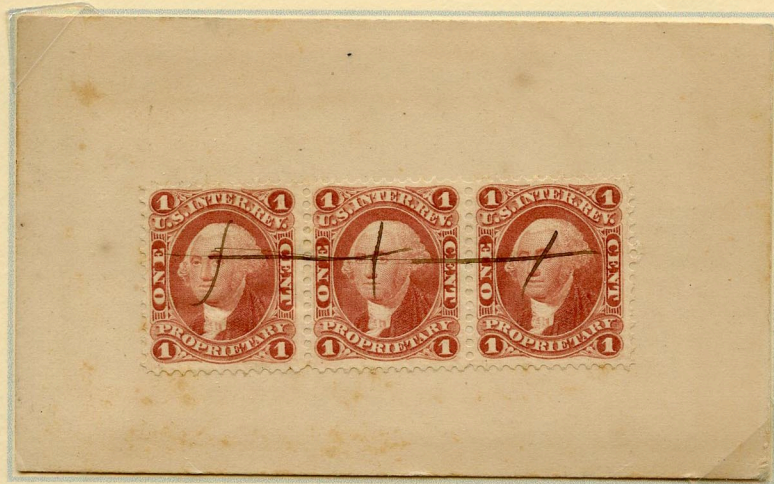
Kilners was in business from 1864 to 1866.

CDV by Mrs W.B. Andrus of Amboy IL. Manuscript cancel of August 19 1864 on a rare 1 cent playing card use and a 1 cent express stamps. First month of tax period cancel

Mrs Andrus was in business from 1860 to 1864.



CDV with a strip of three of 1 cent proprietary, with a "x" out cancel



CDV by J S Fuller of Madison WI with a strip of 2 and a single of 1 cent telegraph.

Started business in 1860.



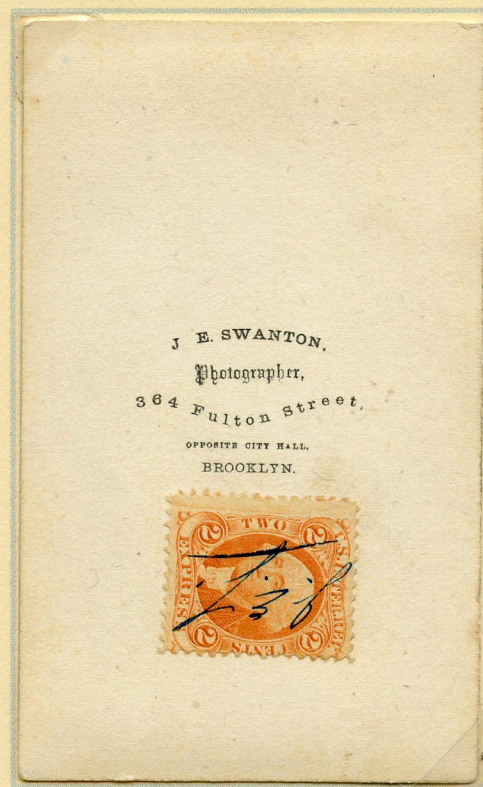
STAMP VARIETIES

Perforated 2 cent



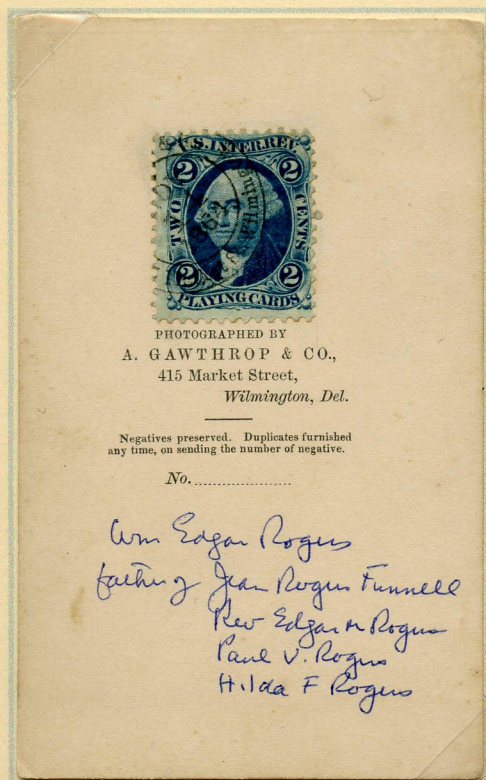
CDV by E A Boughton of Kalamazoo MI on a 2 cent bank check.

Worked 1863 to 1864.



CDV by John E Swanton of Brooklyn NY marked "JES" on a 2 cent express.

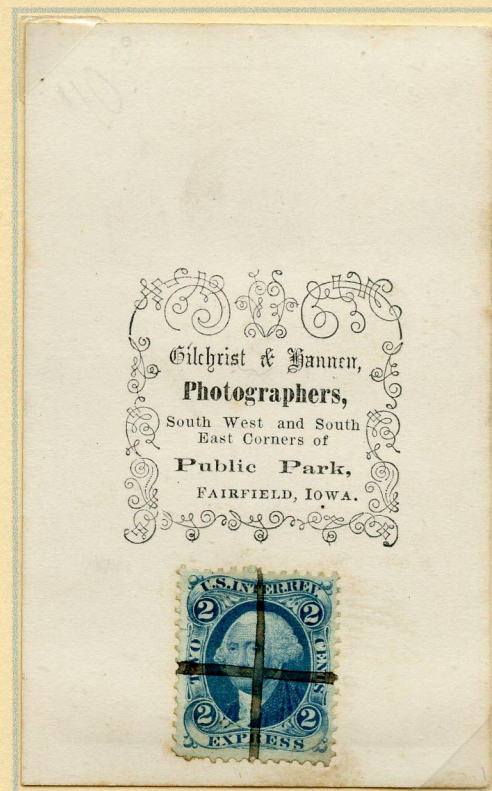
Started working in 1863.



CDV by Gilchrist & Hannen of Fairfield IA on a 2 cent express.

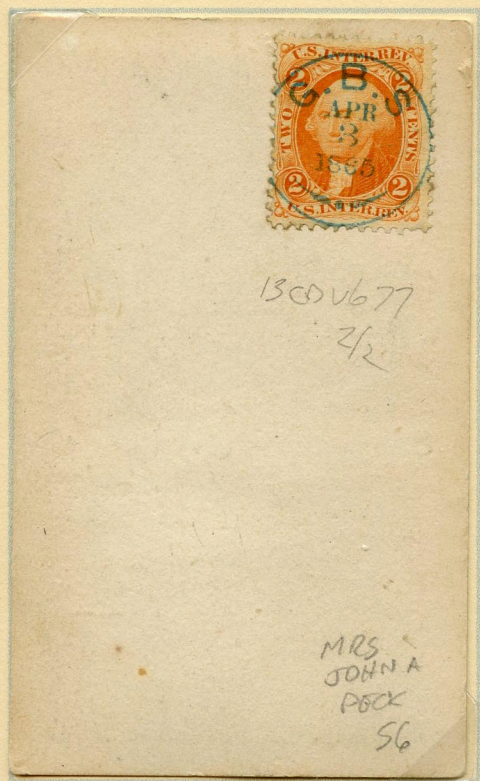
CDV of Wm Eagan Rogers by Allen Gawthrop of Wilmington DE on a 2 cent playing card.

Worked 1865 to 1866.



STAMP VARIETIES

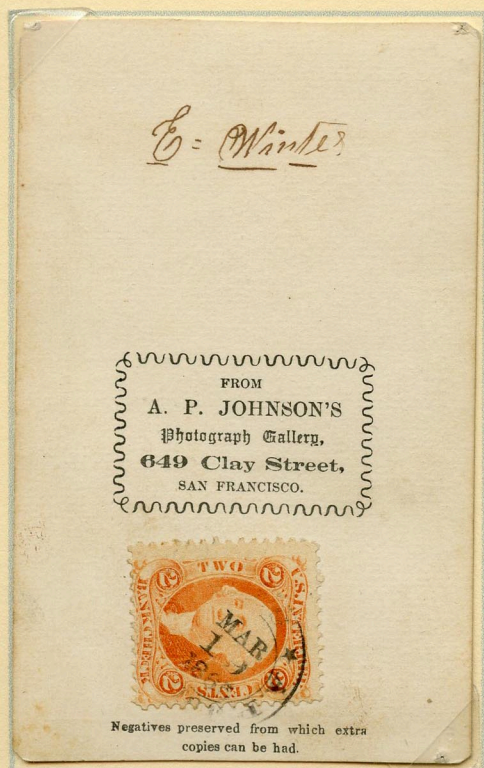
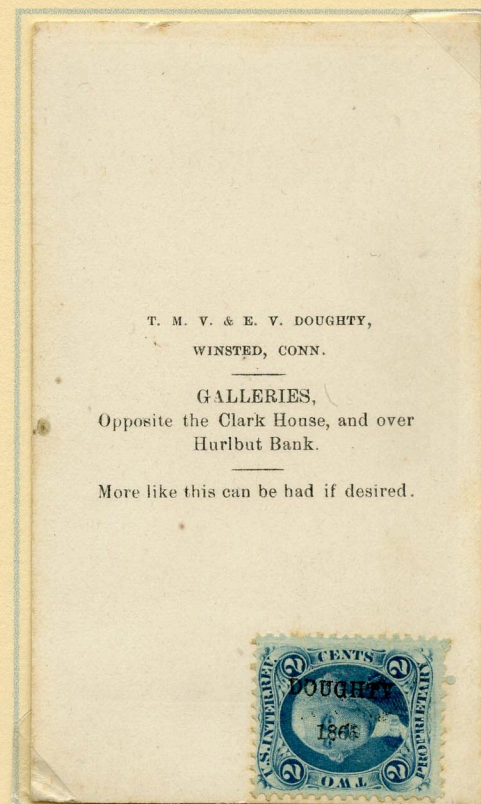
Perforated 2 cent



CDV by George B Shepherd of Rich Hill NY with a circular cancel "G B S Apr 3 1865" on a 2 cent US Inter rev. Photo is of Mrs John A Peck.

CDV by T M V & E V Doughty of Winsted CT cancel on a 2 cent proprietary blue.

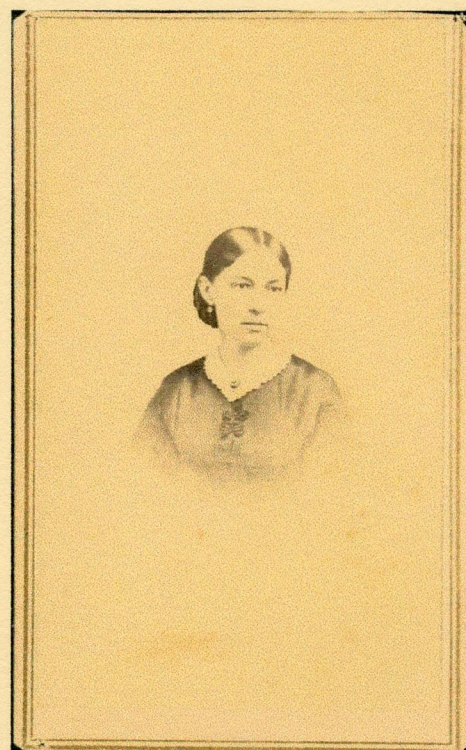
Doughty were in business from 1857 to 1889.

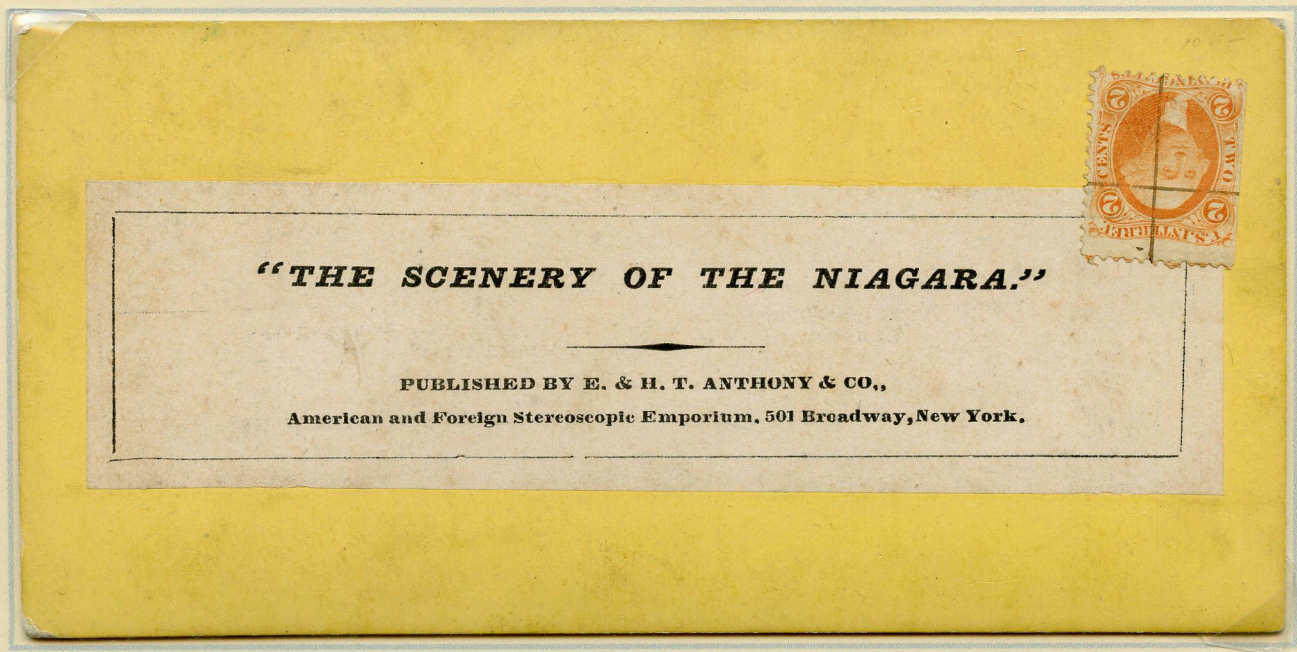


CDV of E Winter by A P Johnson's of San Francisco with a circular cancel dated Mar 11 1865 on a 2 cent bank check orange.

A P Johnson's was in business from 1862 to 1868.

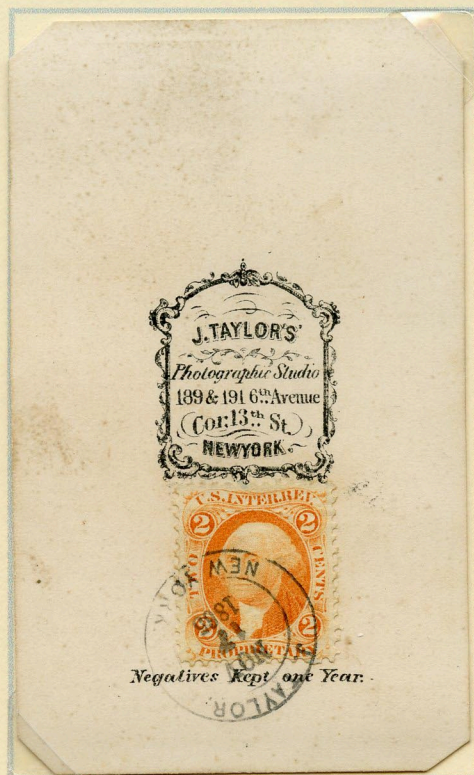
Photo side of A P Johnsons.





Stereoview "The Scenery of the Niagara"
by E & H T Anthony with a 2 cent playing
card orange stamp, cancelled with lines.

A hard stamp to find used on a photo.



CDV by J Taylor of New York NY
with "J Taylor Nov 17 1865" circular
cancel tying a 2 cent orange
proprietary.

*Two cent orange proprietary's can
be found on photos and stereoviews
especially in the New York area.*

STAMP VARIETIES

Perforated 3 cent



OSCAR FOSS,
606 Kearny Street, cor. Sacramento,
San Francisco, Cal.

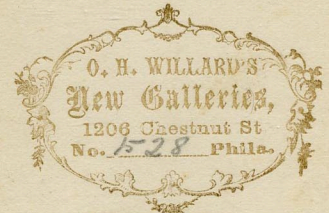
Cartes de Visite - - \$2 per dozen,
Vignettes, - - - \$2 " "
Enameled Cards, - - \$3 " "
4-4 Photographs, with Frames, \$3 50 each.

CDV by Oscar Foss of San Francisco CA with a 3 cent for exchange.

Foss was in business from 1865 to 1881.

CDV by Oliver H Willards of Philadelphia PA with "O H W Aug 19 1864" on a 3 cent playing card. This was the third week of the tax.

Willard was in business 1854 to 1875.



CDV by Walter & Heucks of Cincinnati OH double line cancel on a 3 cent proprietary.

Walter & Heucks were in business from 1860 to 1864.

FROM
WALTER & HEUCK'S
GALLERY,
Successors to PORTER
106 Fourth St., Cincinnati.

Photographs of all sizes in India Ink.
Oil and Water Colors.
Daguerreotype and other Pictures
Copied to any size.

N. BRIGGS,
PHOTOGRAPHER,
No. 5 Main St.
Galesburg - Illinois.



CDV by Newton Briggs of Galesburg IL on a 3 cent telegraph.

Briggs was in business from 1861 to 1868.



STAMP VARIETIES

3 cent Multiple



Fancy cased 1/6 size tintype of a family of five by W L Sutton of Hornellsville NY. The tax is paid with 2 blocks of 4 of three cent telegraph stamps with circular cancels dated Jul 11 1865.

Possible explanation of rate is fifteen cents for the photo and fancy case and 3 copies at three cents each or 4 copies at 6 cents each.

Was in business 1859 to 1880's.



Front of photo of husband and wife and 3 daughters.



STAMP VARIETIES

Perforated 4 and 5 cent



Four Cent Inld Exchange on a 1/6 plate tintype on a CDV size card with a "X" cancel.



Tintype (almost a 1/6 plate) with B B D 1864 manuscript cancel on two 4 cent proprietary and a 2 cent proprietary



CDV with a 5 cent certificate.
Dated "Nov 7 1865".

Tintype in frame (1/6 plate)
with "D BROS Mar 18 1865"
of Davis Brothers of
Portsmouth NH straightline
on a 5 cent playing card.

*Davis Brothers were in
business from 1864 to 1875*



STAMP VARIETIES

Perforated 5 cent



Tintype of 1/4 plate size
with a five cent agreement
cancelled with an "X".



Five cent Inld Exchange with "X"
cancel on a 1/9 plate tintype.



Tintype in 1/6 size in frame.
Two 5 cent express with "X"
cancels.

Ruby ambrotype of a 1/6
plate size in frame. Five
cent for exchange
without cancel.



STAMP VARIETIES

Perforated 10 cent



Tintype sized as a 1/6 plate
Manuscript "???" on a 10
cent Contract.

Tintype ,of a small child, of an odd
size, larger than a 1/6 but smaller than
a 1/4 plate size in frame. Ten cent Inld
exchange with manuscript "CJS Aug
19 1865".



STAMP VARIETIES

Large Multiples

Instead of putting stamps on photos, photographers were allowed to make payments by cancelling groups of stamps for their daily tax payments. Some blocks are shown below.



Higgins Gallery of Wheeling W V On a block of six of 3 cent proprietary with a circular cancel of "JUL 1866"



Mouton S Karkin of Elmira NY on a block of four of a 5 cent playing card. Circular cancel dated "Oct 4 1864"



Hallett brothers of New York NY on a block of four of 10 cent proprietary's. Circular cancel dated May 4 1865.

Moulton started business 1858

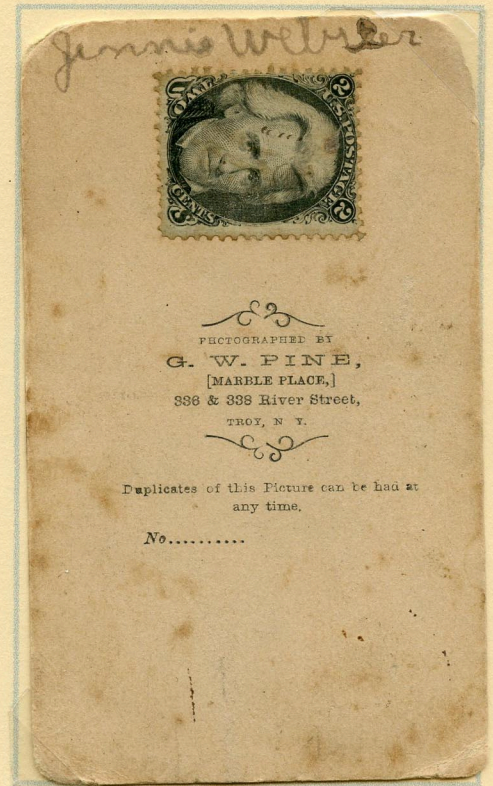
STAMP VARIETIES

Postage as Revenue

Using postage stamps in place of revenue stamps was illegal.

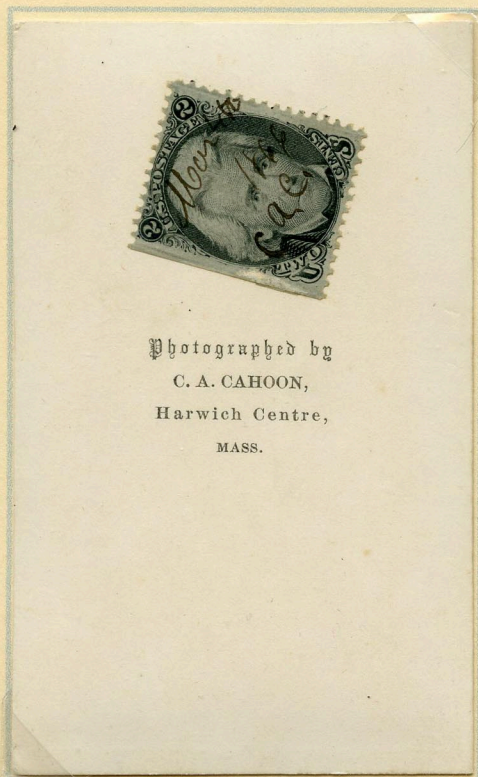


Tintype with a 3 cent
Washington stamp with a
"///" manuscript cancel.

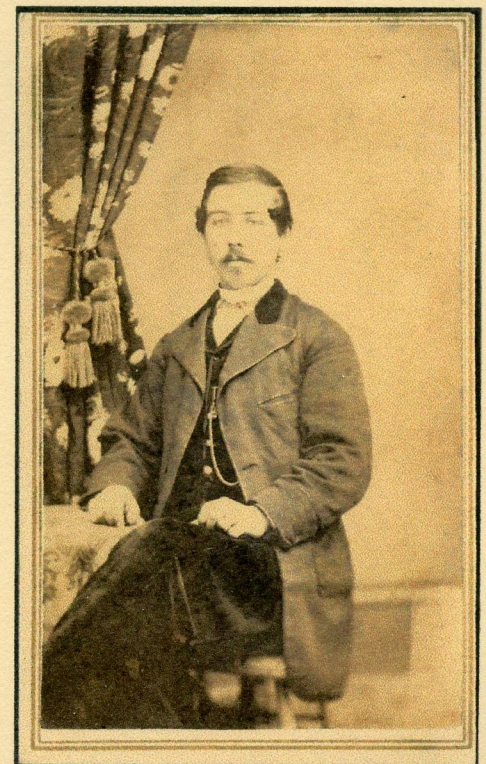


CDV of Jennie Wetmler by
G W Pine of Troy NY using
a 2 cent Black Jack stamp.

*Pine was in business from
1860 to 1865.*



CDV by Clement A Cahoon
of Harwich Centre MA with
a two cent Blackjack used to
pay the tax. The manuscript
cancel is "May 9th 1866
C A C".



STAMP VARIETIES

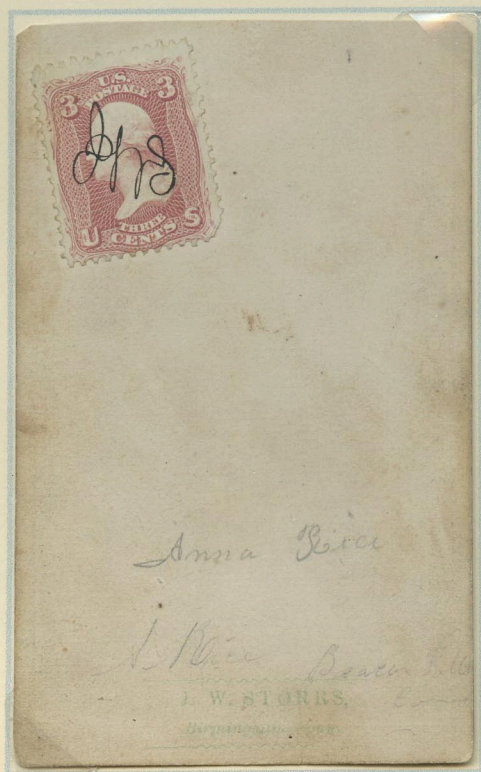
Postage as Revenue



Framed tintype in 1/9 size with 2 one cent blue Franklin stamps. Stamps are cancelled with multiple pencil lines.

Framed tintype in 1/9 size with a 2 cent blackjack and a 3 cent Jefferson. Stamps have a manuscript and line cancel.

The 5 cent tax was high because the cost included the case.

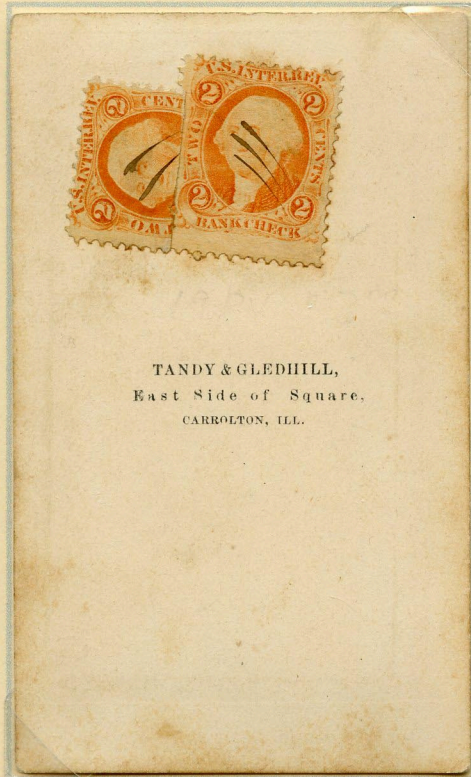


CDV of Anna Rice by J W Storrs of Birmingham CT. Three cent Jefferson manuscript "JWS".

STAMP VARIETIES

Bisects

Bisects are the result of not having the correct value stamp and cutting a higher value stamp in half to make the correct rate. This process is illegal.



CDV by Tandy & Gledhill of Carrolton IL. Manuscript "///" on 1 1/2 two cent bank check. One stamp is a bisect making this a 3 cent tax payment.



CDV by William L Sutton of Hornellsville NY on a 1 and 1/2 two cent bank checks dated Nov 10 1864.

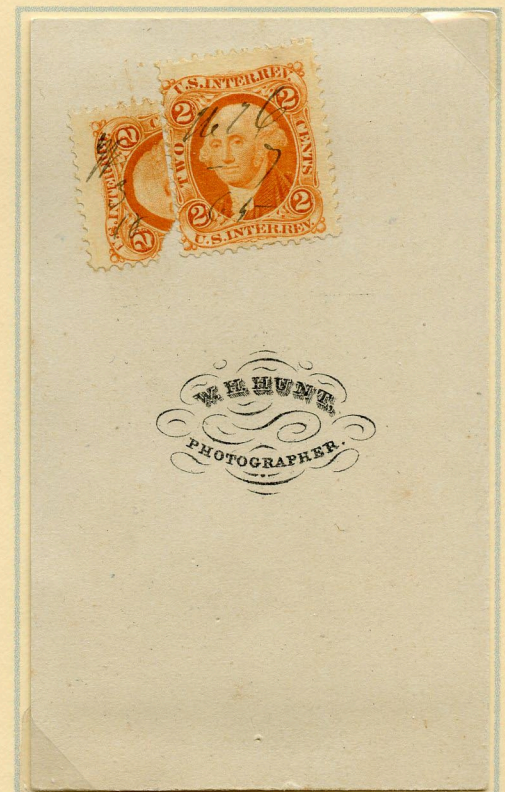
Sutton started business in from 1859 to 1890.



CDV by W H Hunt of unknown location. One and one half U S Int rev stamps with a manuscript cancel.

CDV by Edwin J Leland of Worcester MA with manuscript "X" cancel on 1 1/2 two cent proprietary blues.

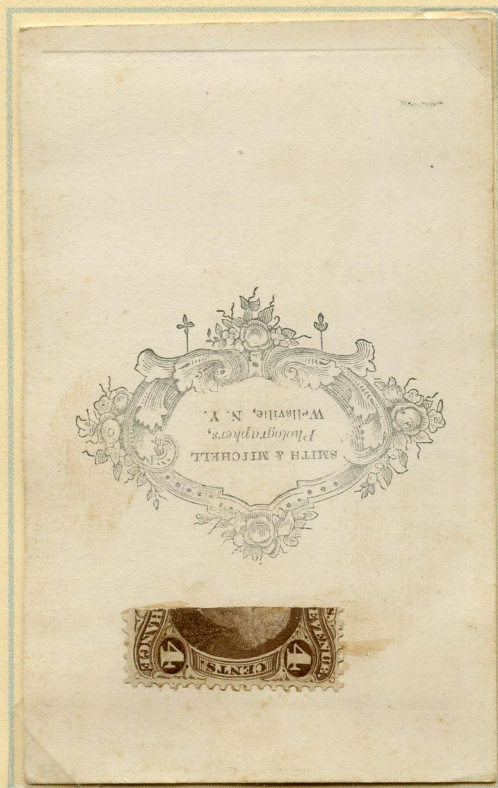
Leland was in business from 1864 to 1879.



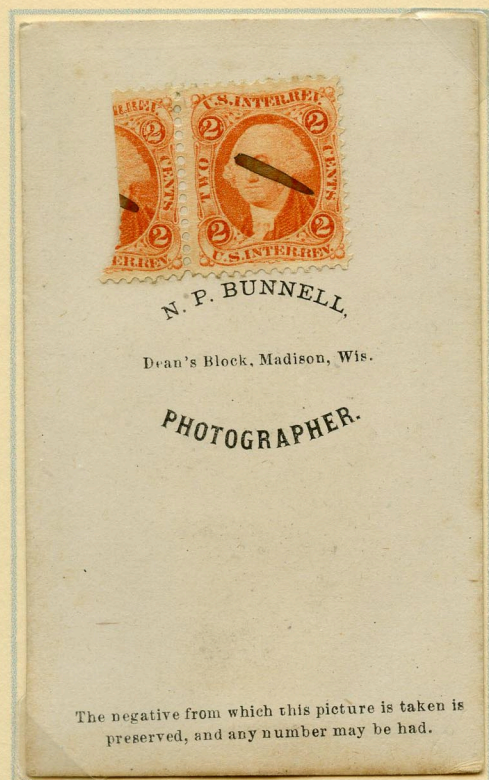
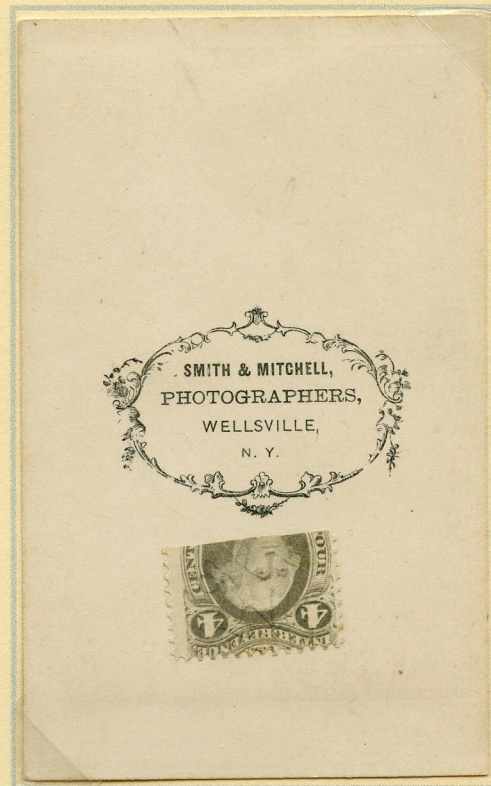
STAMP VARIETIES

Bisects

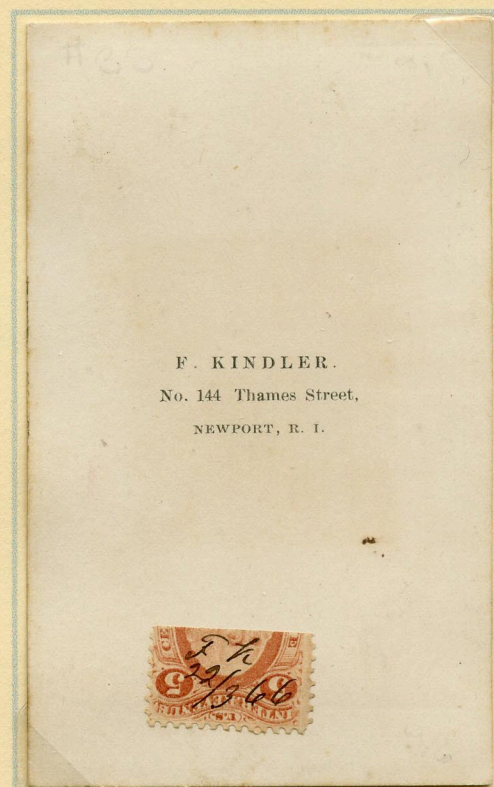
Bisects are the result of not having the correct value stamp and cutting a higher value stamp in half to make the correct rate. This process is illegal.



A pair of CDV'S by Smith and Mitchell of Wellsville NY.. A 4 cent Inld Exchange bisected vertically and a four cent bisected horizontally.



CDV by N P Bunnell of Madison WI. One and one half U S Inter Rev cancelled with a dash.



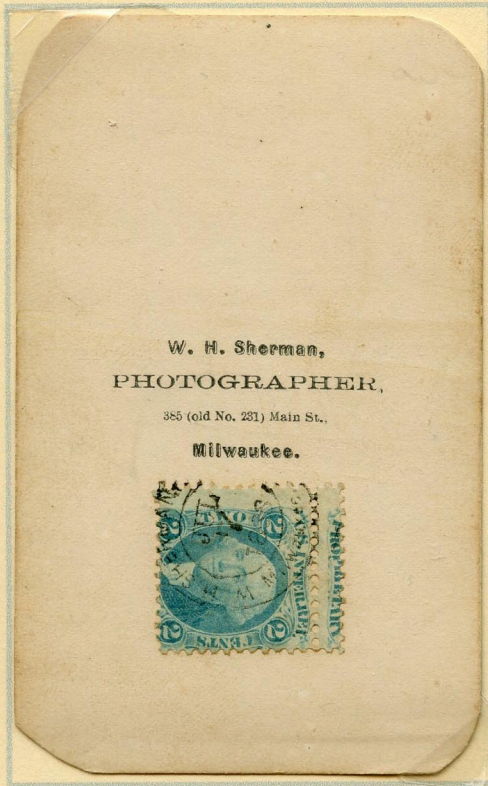
CDV by Frederick Kindler of Newport RI with a MS cancel of "F K 22/3/66" on half a 5 cent.

Kindler was in business until 1875.

The negative from which this picture is taken is preserved, and any number may be had.

STAMP VARIETIES

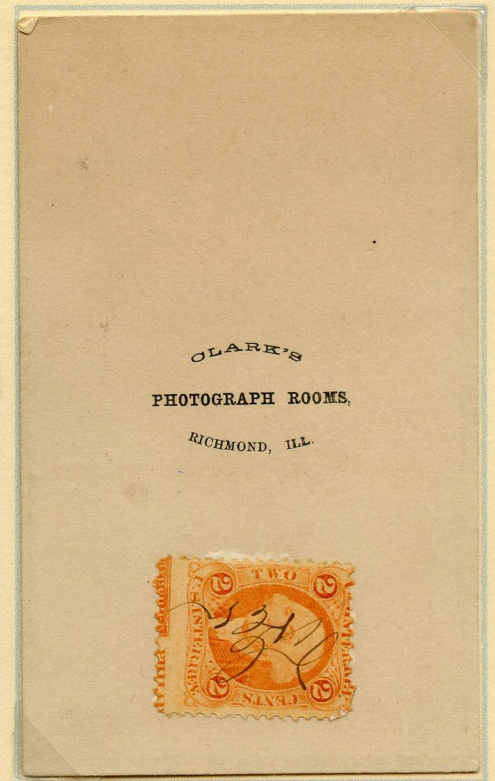
Stamp Oddities



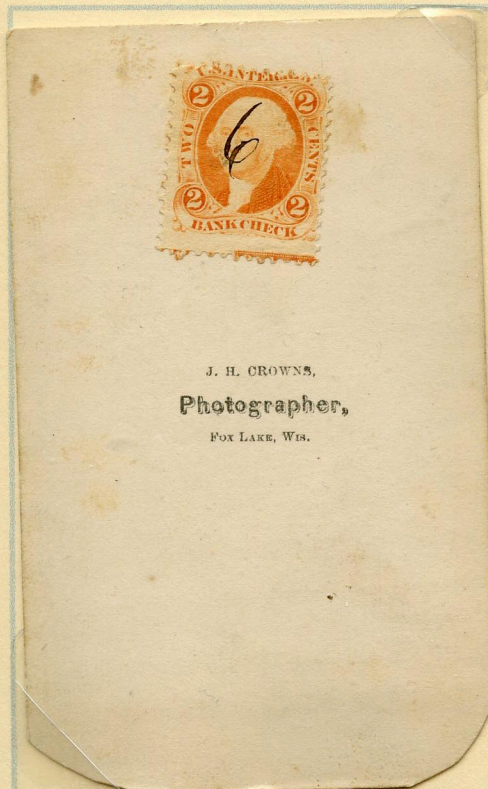
CDV of Boston photographer dated "Oct 18 1865" on a 3 cent proprietary with a imprint of Butler and Carpenter.

CDV by W H Sherman of Milwaukee WI dated Jul 7 1866. Extra perforations on a 2 cent proprietary.

Sherman worked from 1860 to 1880.



CDV by Forester Clark of Richmond IL, partial imprint on a 2 cent US inter rev.



CDV by J H Crowns of Fox Lake WI with a 2 cent bank check having a partial imprint.

John worked 1860 to 1878.



CDV by D O Fernald of Manchester NH with "DOF May 65" on a 2 cent proprietary with a partial imprint.

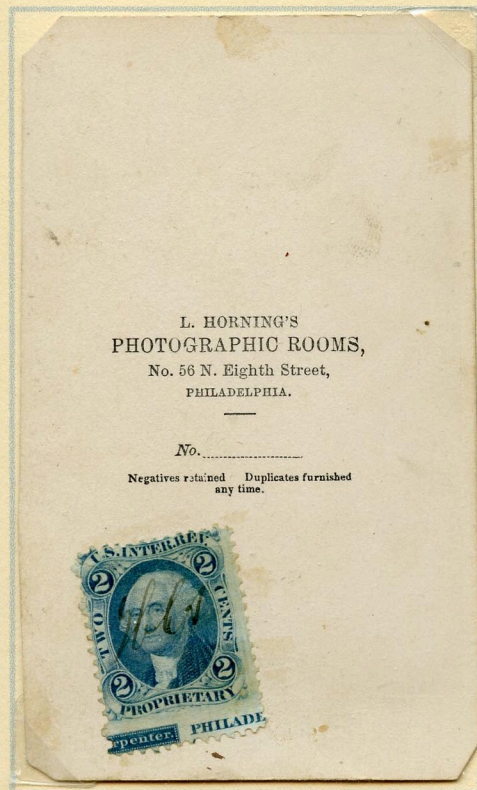
Fernald worked in the 1860's and 70's.

STAMP VARIETIES

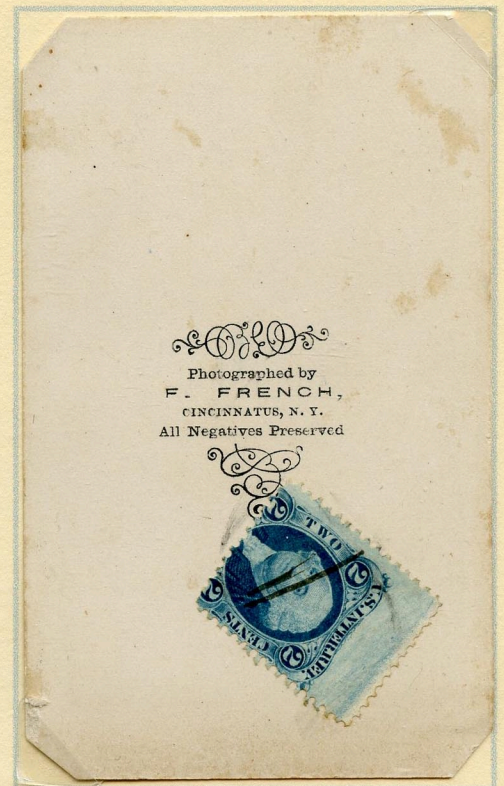
Stamp Oddities

CDV by L Horning of Philadelphia PA. A 2 cent blue proprietary with manuscript cancel shows a partial imprint at the bottom.

Worked 1864 to 1869.

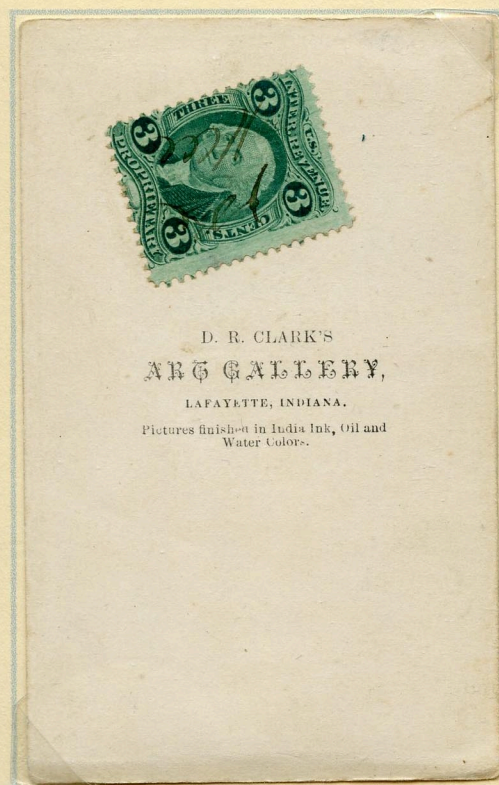


CDV by F French of Cincinnati NY. A two cent blue is badly misperfed so that the stamp type cannot be established.



CDV by Joseph Weekes of Norwich CT with a badly centered two cent blue proprietary with a manuscript "#" cancel.

Weekes worked from 1850 to 1871.

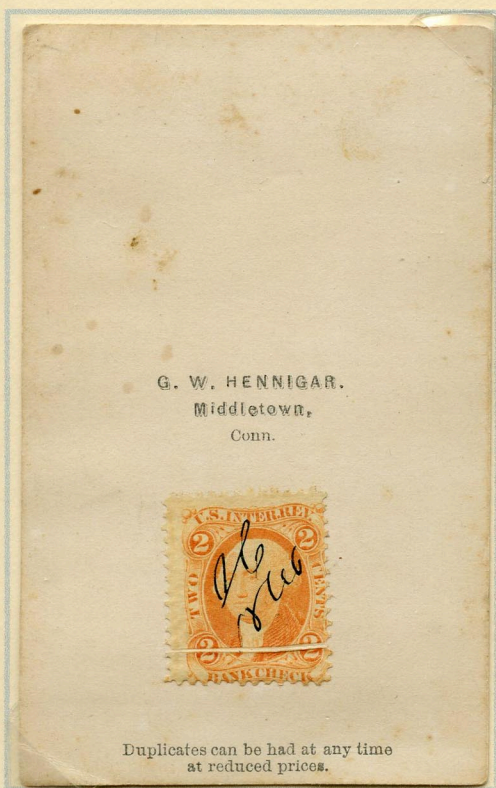


CDV by D R Clarks of LaFayette IN with a three cent proprietary showing a cracked plate.



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

STAMP VARIETIES



CDV by G W Hennigar of Middletown CT. A 2 cent bank check with a manuscript cancel dated 1866 Stamp shows a pre-printing fold.

Worked 1864 to 1870's.

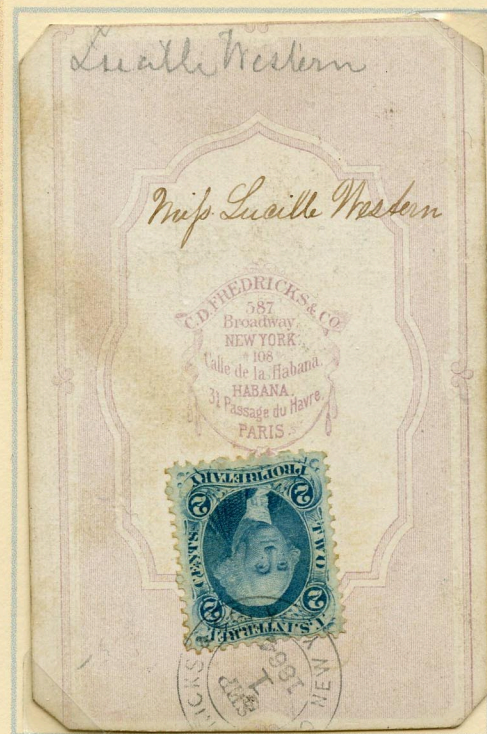
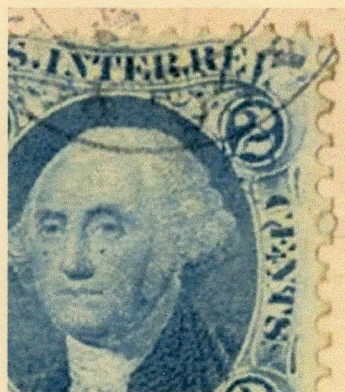
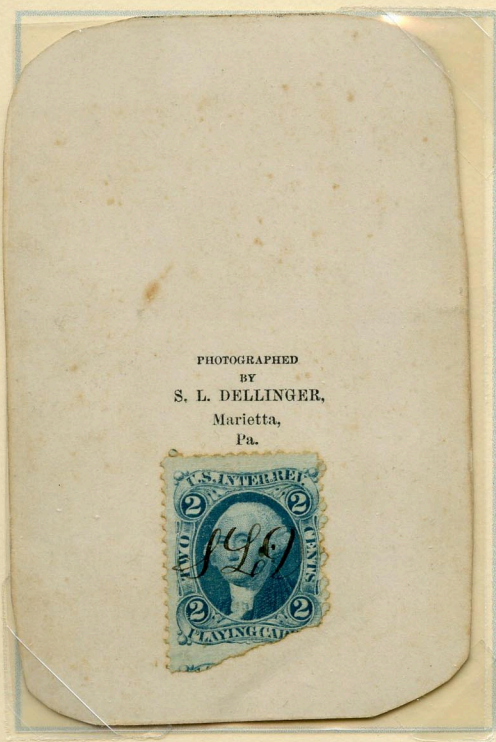
Tintype in the "Gem: size.
Two cent blue proprietary with a "X" cancel. Stamp shows a pre-printing fold.

Stamp Oddities



CDV by S L Dellinger of Marietta PA Two cent blue playing card with a manuscript "S L D" . Stamp shows no perforations at the bottom with a portion of bottom stamp still attached.

CDV of Mrs Lucille Western by C D Fredericks & Co of New York NY. Two cent blue proprietary with circular cancel dated Sept 1 1864. Stamp shows the T13a double transfer.



STAMP VARIETIES

Fantasies and Fakes

When collecting taxed photos you often come across fantasy items and outright fakes.
Below are some examples



Fantasy:

Tintype gem with back covered by part of an envelope with a 3 cent Washington with a blue killer.



FANTASY:

Confederate 10 cent stamp on a tintype. (cut down to CDV size) There was never a tax on Confederate photos.



FAKE:

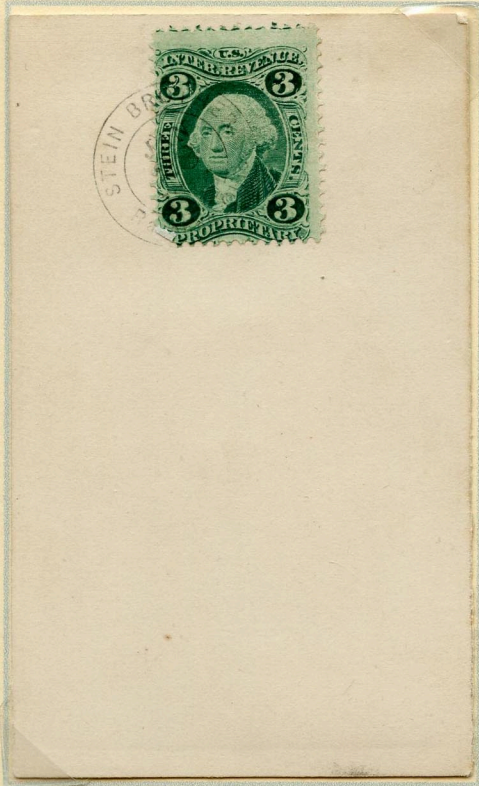
During the tax period the card stock was only .02 inched thick, by the early 1870's the card stock had increased to .035 inch thickness. These examples are .035 thick and have had stamps added to them to increase there interest to collectors.



CANCELLATION TYPES

Circular

Cancellations on photographs were not required to "tie" the stamp to the photo. Most cancels are "precancels". There are 3 reasons for this: it was easier to stamp whole sheets, it avoided damage to the photo from the stamping process and it allowed the ink to dry before the photos were stacked. Tied stamps are rare.



CDV by Stein Bros of
Ravenna OH with a double
circle cancel dated Jun 3
ties a 3 cent proprietary.

CDV by Elisha M Van Aken of
Lowville NY a double circle can-
cel ties a 2 cent U S Inter Rev
stamp dated Nov 24 1865. The
stamp also has a March 8 1865
of Willard & Co of NY NY.
Willard was a photographic sup-
plier that sold Van Aken a sheet
of stamps that they had already
cancelled.

Illegal and very rare usage.

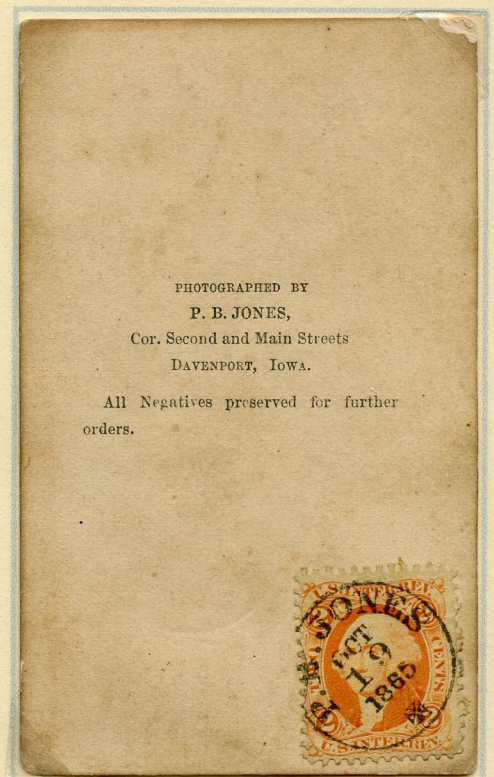
Ex Baryla



CDV by L Adams of Omaha
NE territory a double circle
cancel dated Dec 2 1865 on
two 1 cent proprietary
cancel ties the stamps.

CDV by P B Jones of
Davenport IA with a circular
cancel dated Oct 19 1865 on
a 2 cent US Inter Rev.

Worked 1865 to 1866.



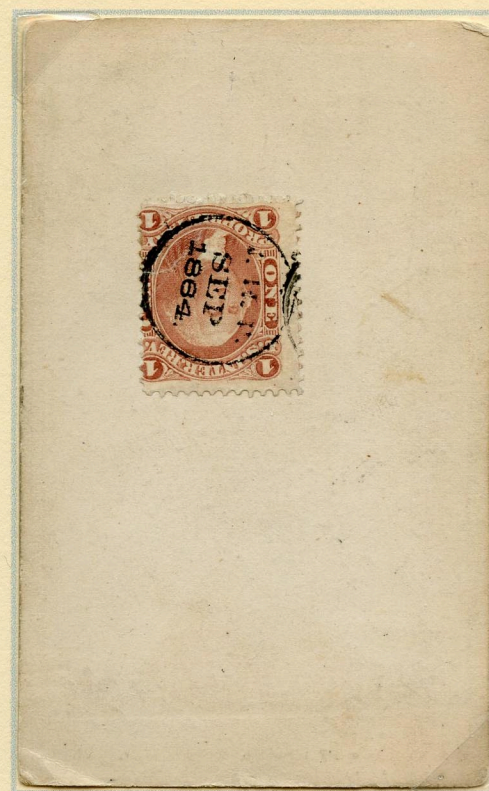
CANCELLATION TYPES

Circular



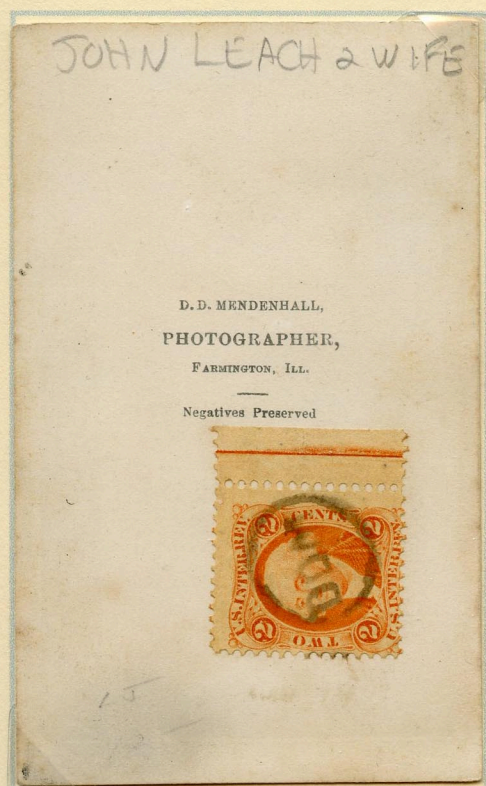
CDV with "AWW" cancel
of A W Wood of St Louis
MO dated Dec 1864 on a
3 cent telegraph.

*Wood was in business
from 1864 to 1872.*



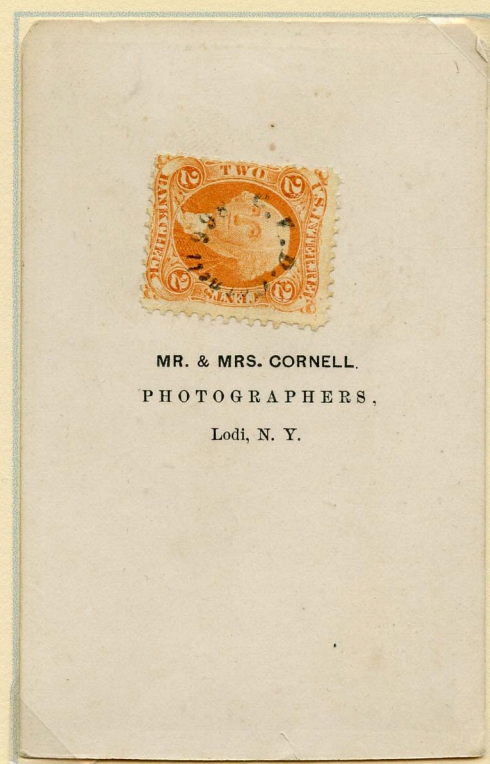
CDV by J H Phillips with "J H
P Sept 1864" on a 1 cent
proprietary. This was a 1
cent underpayment.

*Phillips was in business from
1864 to 1866.*



CDV of John Leach and wife
by D.D. Mendenhall of
Farmington IL. Circular
"DDM" cancel on a 2 cent
US. inter rev.

*Mendenhall worked from
the early 1860's until 1875.*

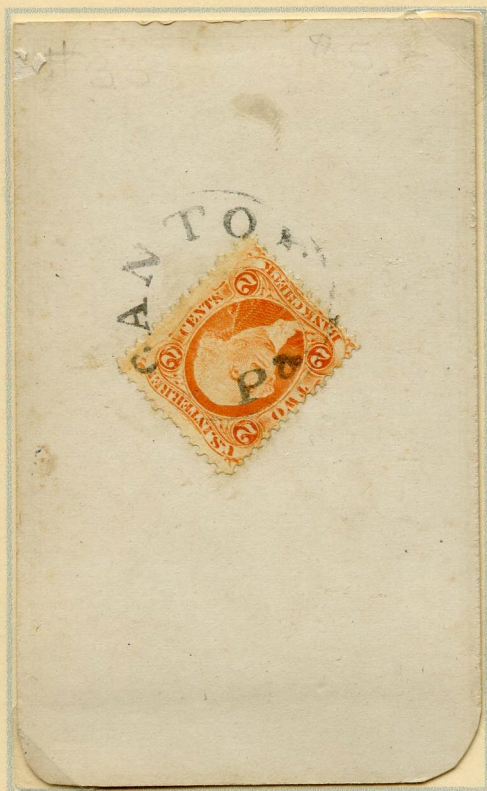


CDV by Mrs & Mrs Cornell of
Lodi NY rimless circular cancel
"C F D Cornell 1866" on a 2
cent bank check.

*The Cornell's were in business
until 1870.*

CANCELLATION TYPES

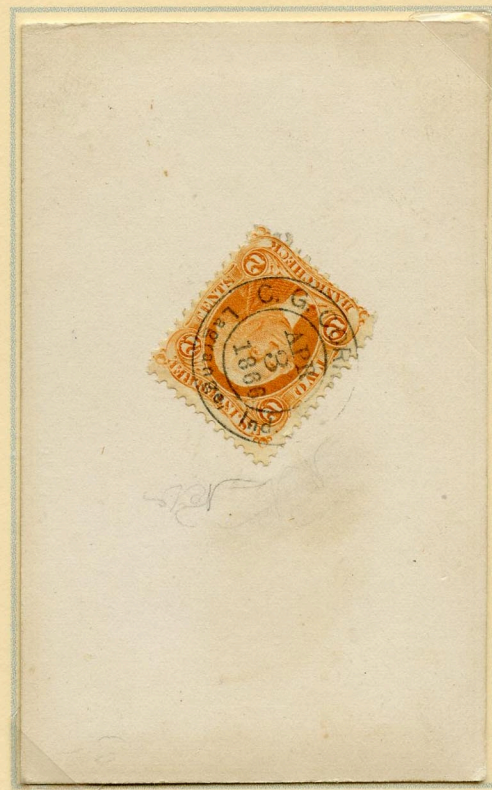
Circular



CDV from Canton PA used by Joseph Wright. Post office style circular On a 2 cent bank check. Cancel ties the stamp to the CDV.

CDV by C G Cornell of LaGrange IN. Circular cancel dated Apr 3 1866 on a 2 cent bank check.

Cornell was liisted on tax rolls in 1865.

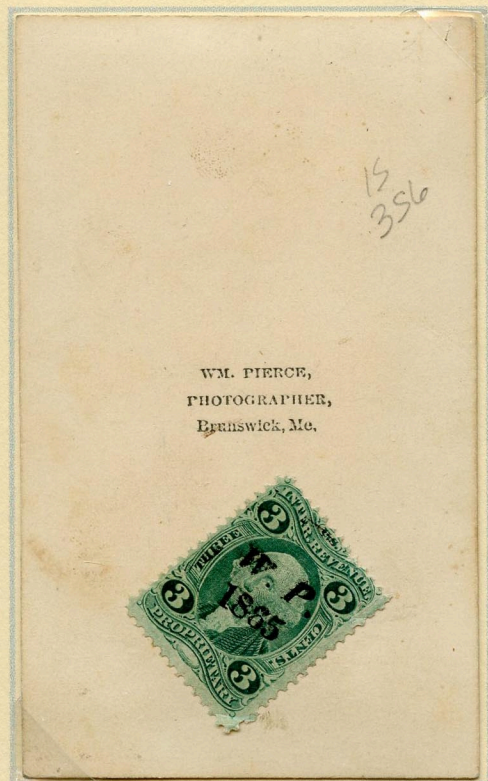


CDV by E P Huylar of Sturgis MI. Cancel dated May 30 1865 on a 2 cent US inter rev.

CANCELLATION TYPES

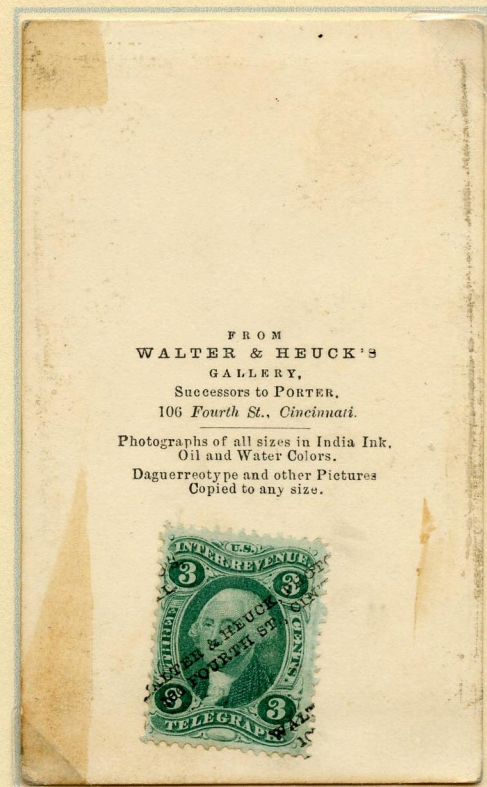
Straight Line

CDV by B W Matheson of
Middletown PA dated 1865
on a 2 cent bank check.

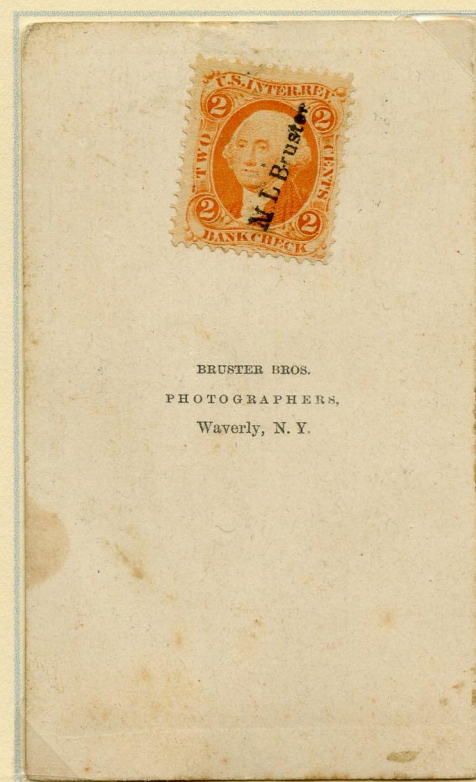


CDV by Walter & Heucks of
Cincinnati OH double line
cancel on a 3 cent telegraph.

*Walter & Heucks were in
business from 1860 to 1864.*

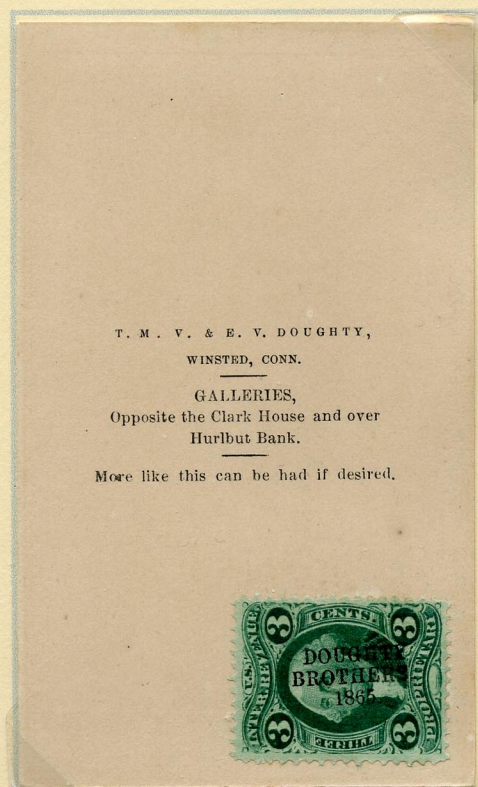


CDV by Bruster Bros of
Waverly NY with "M L
Bruster" cancel on a 2
cent bank check.



CDV by T M V & E V
Doughty of Winsted CT
Doughty Brothers 1865
cancel on a 3 cent
proprietary.

*Doughty were in business
from 1857 to 1889.*



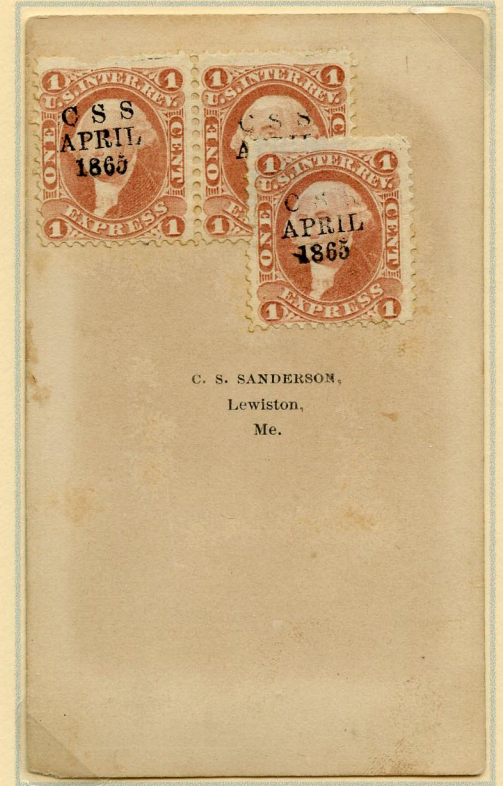
CANCELLATION TYPES

Straight Line

CDV by Venner of Castine ME
with a pair of 1 cent proprietary's
canceled with double line "C H V
Mar 1865".

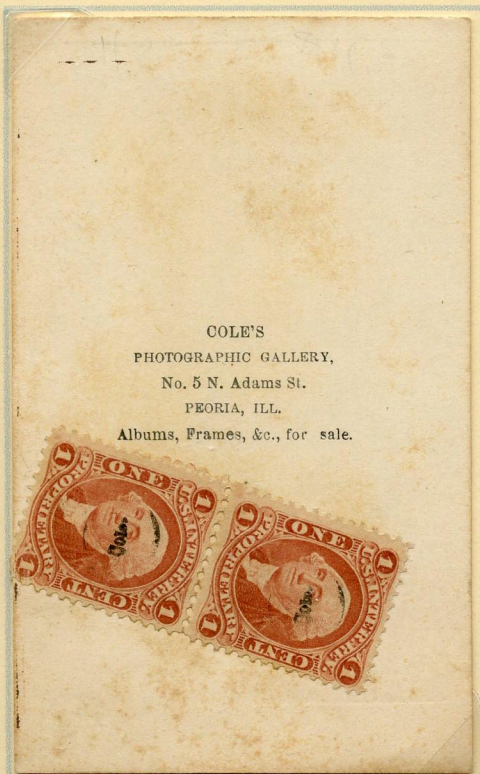


CDV by C S Sanderson of Lewiston
ME with three 1 cent express
canceled "C S S April 1865".



CDV by Enan McDermond of
Germantown PA. Tiny
"McDermond" on a two cent
orange bank check.

Worked 1861 to 1866.



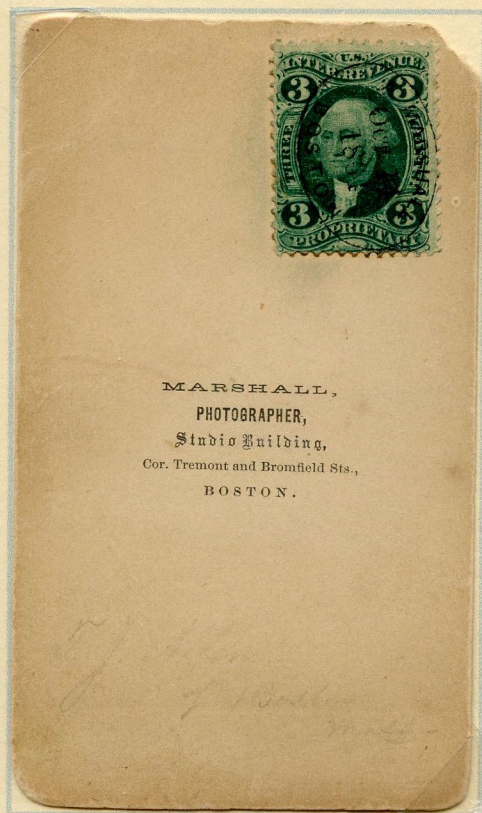
CDV by Cole's of Peoria tiny
straightline cancel on two 1 cent
proprietary.

*Coles was 3 brothers: George,
Roderick and Henry. The Coles
were active from 1854 to 1879.*



CANCELLATION TYPES

Oval



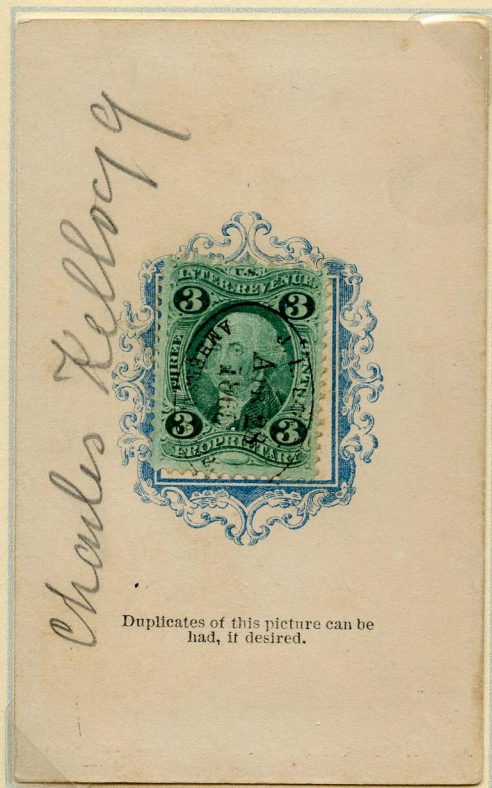
CDV by Marshall of Boston MA dated Oct 4 1864 on a 3 cent proprietary.

Marshall was in business from 1859 to 1883.



CDV by Luther T Sparhawk of West Randolph VT on a 2 cent US inter rev.

Sparhawk was in business from 1862 to 1870.



CDV by E T Wilson of Lancaster NH on a 2 cent US inter rev.

Wilson was in business until 1875.



CDV of Charles Kellogg by J L Lovell of Amherst MA dated Apr 28 1865 on a 3 cent proprietary.

Worked 1860's to 1880's.

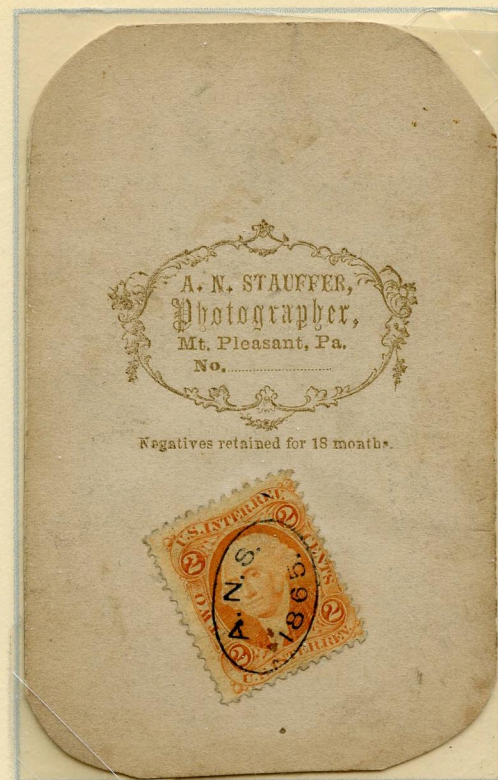
CANCELLATION TYPES

Oval



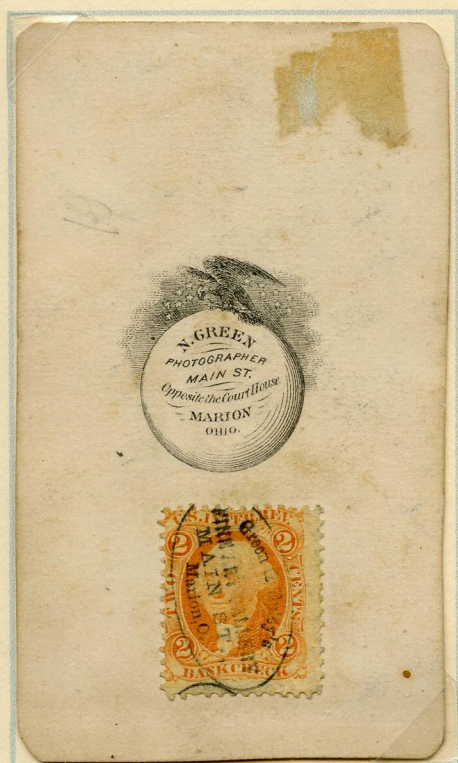
CDV by Geo P Hopkins of Albion NY. Large oval cancel "Geo P Hopkins/ Artist / Hopkins Block / Albion NY" on a two cent blue bank check.

Worked 1859 to 1874.



CDV by Aaron Newcomer Stauffer of Mt Pleasant PA. Small circular "A N S 1865" cancel on a US Inter rev stamp.

Worked 1865 to 1880.



CDV by N Green of Marion OH. Two cent orange bank check canceled "Green & Epsy / Fine Art Gallery / Main St / Marion Ohio".

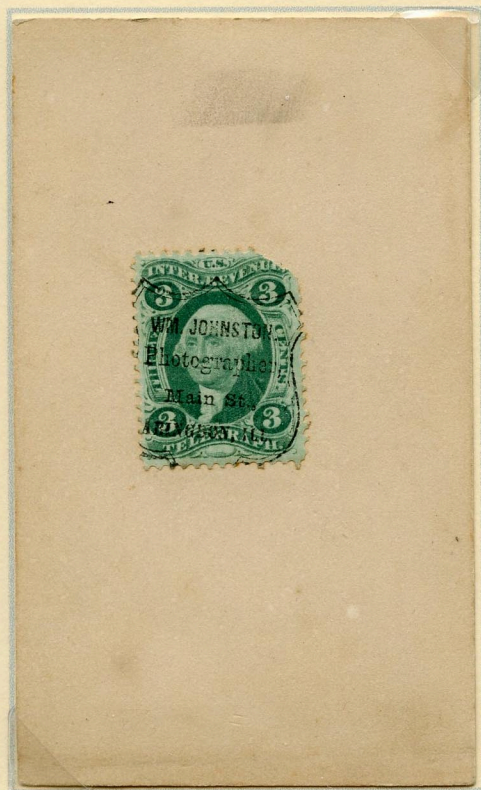
Green added partner but did not reprint his back plates at the time.



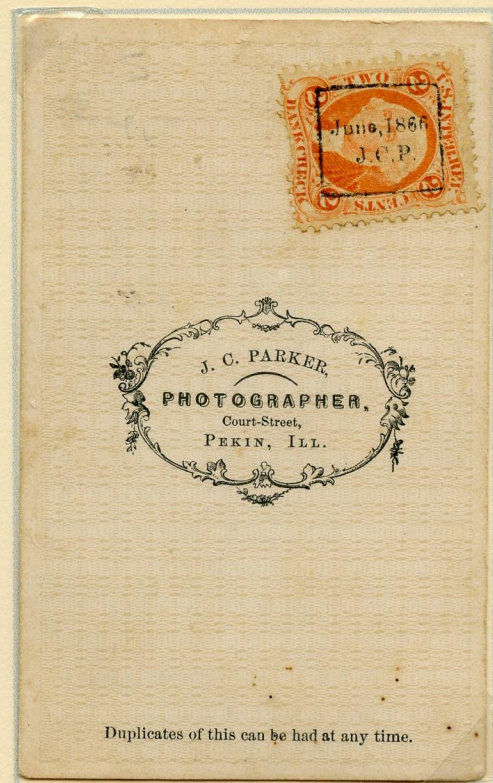
CDV by T B D of Plymouth MA on a 3 cent proprietary. The oval cancel reads "Photography/ T B D /no 16 main st./Plymouth/Mass"

CANCELLATION TYPES

Fancy



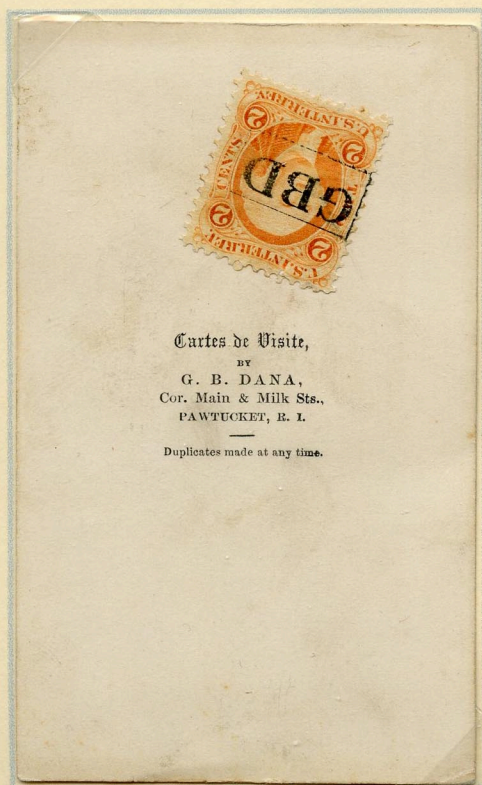
CDV by Wm. Johnson of Abington IL. Three cent telegraph with a shield cancel "Wm Johnson/ Photographer/Main St/ Abington IL" that is also was used as his back-stamp on other CDV's.



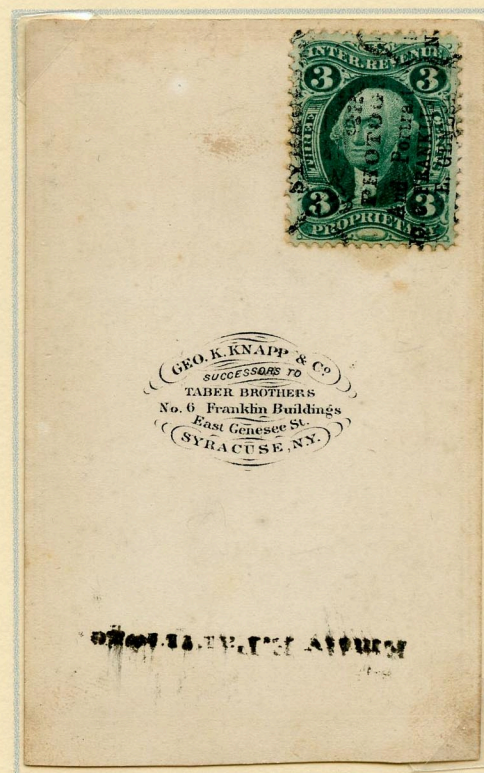
CDV by J C Parker of Pekin IL. Boxed "June 1866 J C P" on a two cent orange bank check.

Worked in Pekin early 1860 to early 1870 then moved to CA.

CDV by G B Dana of Pawtucket RI. Boxed "GBD" on a 2 cent U S Inter Rev.



CDV by Geo K Knapp of Syracuse NY. Large 6 line handstamp "Geo K Knapp/ Photographer/and Portraits/No 6 Franklin/East Genesee St/Syracuse NY" in a shell shaped frame on a 3 cent proprietary.



CANCELLATION TYPES

Fancy

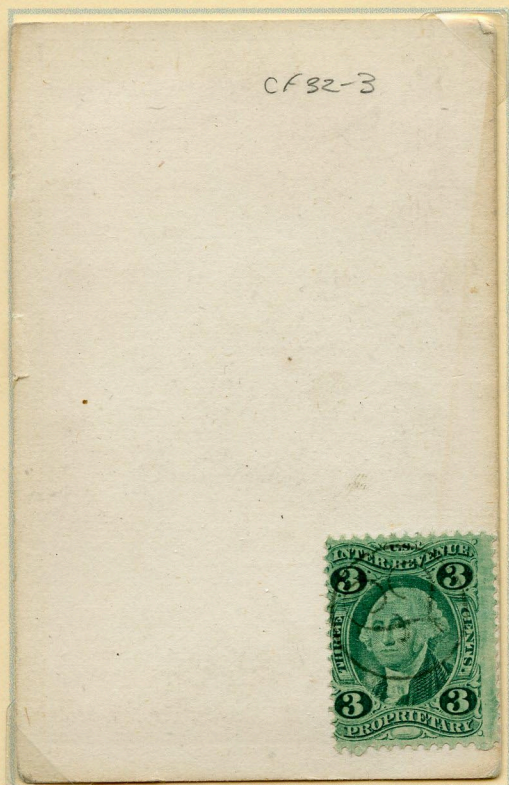


CDV by Bogardus of New York NY. Five line cancel "Bogardus /Photo/ 363 B'dway /N Y /1865" on a 3 cent proprietary.

Worked 1859 to 1884.

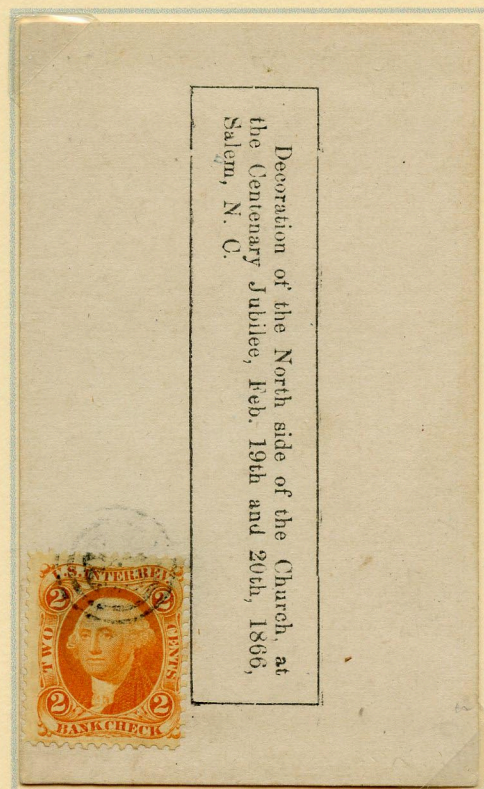
CDV by W F B..Cancel is "W F B 1864" on a 3 cent proprietary.

No location or photographer.



Star cancel on a 3 cent proprietary. No location or photographer known.

Circular "bulls Eye" cancel on a 2 cent bank check. CDV is of a 1866 church interior in North Carolina.



CANCELLATION TYPES

Stencil

CDV by S McCrary of Marysville CA. A five line stencil "S McCrary /Odd Fellows /Hall / Marysville /CA" on a three cent proprietary.

CDV by L J Stinson of Marysville CA. A four line stencil "L J Stinson/ D & 3d Sts /Marysville /Cal" on a three cent proprietary.

L. J. STINSON & CO.,
PHOTOGRAPHER,
MARYSVILLE.

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



*Fanny M. Hauser,
Dutch Flat,
Cal.,*

Photographed by
J. A. CLAYTON
Corner of Market &
Santa Clara Streets
SAN JOSE.



Negatives preserved. Duplicate copies of this Picture taken at Reduced Prices.

CDV with a blurry stencil of J A Clayton of San Jose CA. A two cent proprietary has a 2 line "J A Clayton /San Jose".

Worked 1856 to 1870.

CDV with a stencil of D T Burrell of Bridgewater MA on a 3c proprietary.

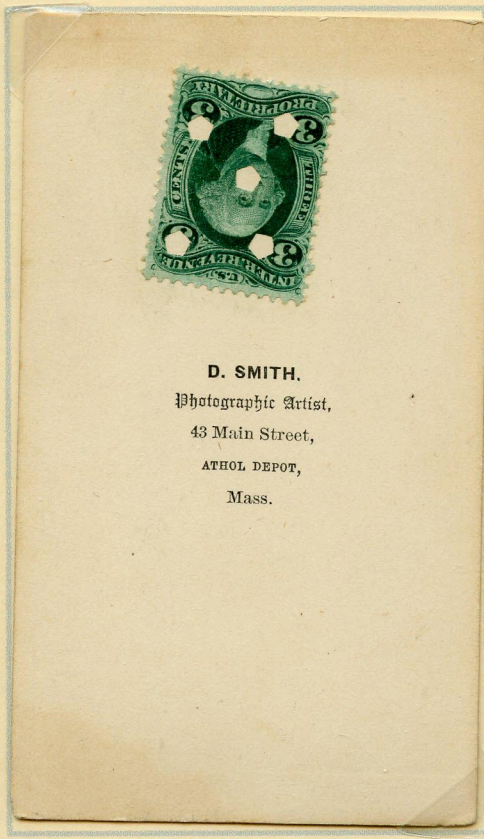
Worked 1866 to 1870.



CANCELLATION TYPES

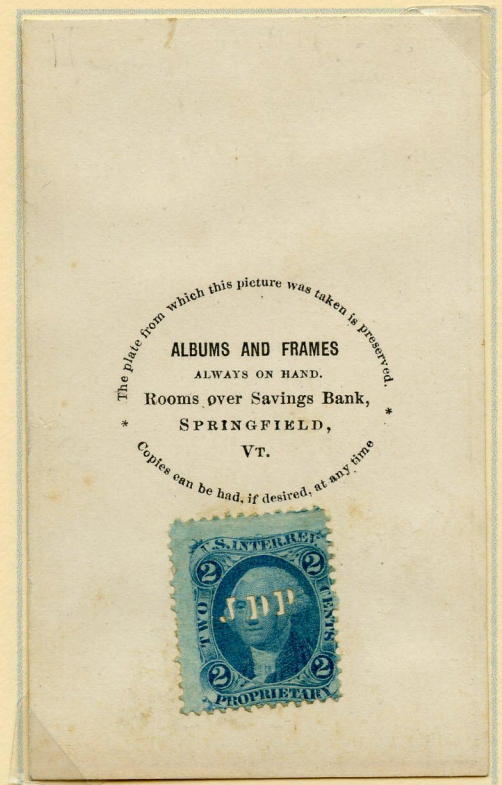
Punched

Punched cancel are illegal and are rare to find on photographs.



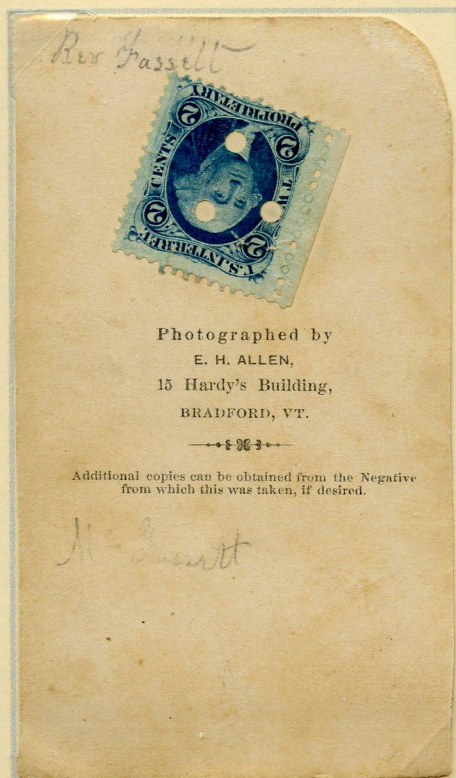
CDV by D Smith of Athol Depot MA with five hex punches on a 3 cent proprietary.

Worked 1864 to 1866.



CDV by James D Powers of Springfield VT with "JDP" punch cancel on a 2 cent proprietary.

Powers was in business from 1862 to 1870.



CDV of Rev Fassett by E H Allen of Bedford VT. Three circular punches in a 2 cent proprietary.

Worked 1861 to the 1870's

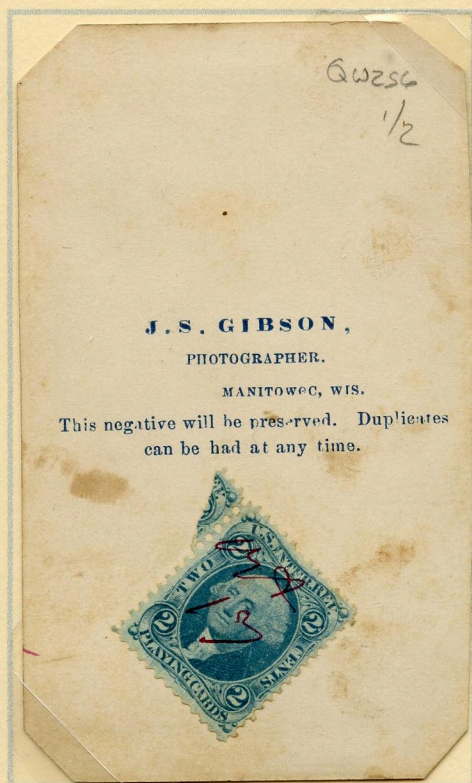


CDV by Brands of Chicago IL. Train conductor style punch on a 2 cent blue proprietary.

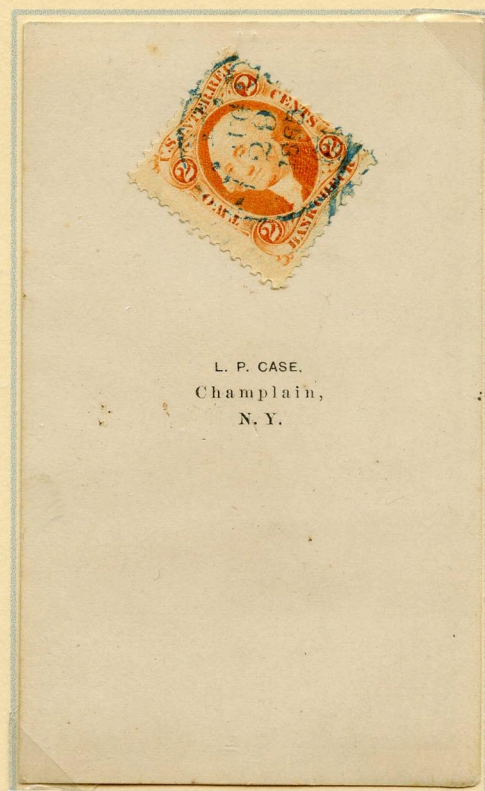
Worked 1859 to 1900.

CANCELLATION TYPES

Colored Cancellations



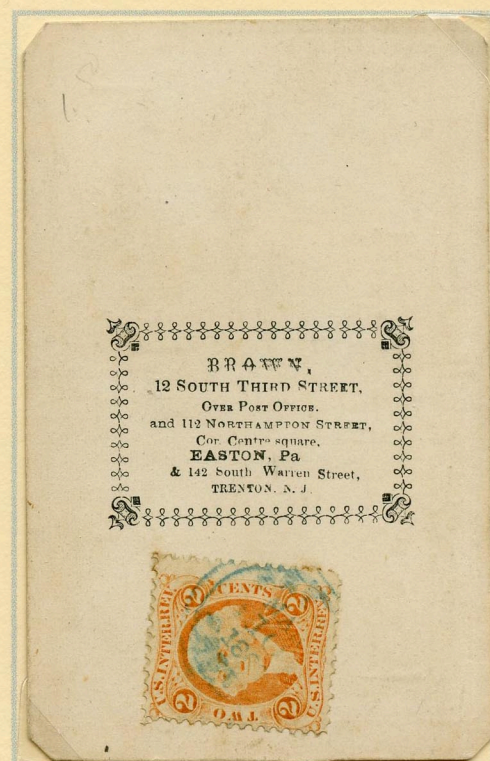
CDV by J S Gibson of
Manitowoc WI with a two
cent playing card blue with
a red ink manuscript cancel.



CDV by L P Case of
Champlain NY with a blue
circular cancel dated "Aug
29 1865" on a two cent
orange bank check stamp.



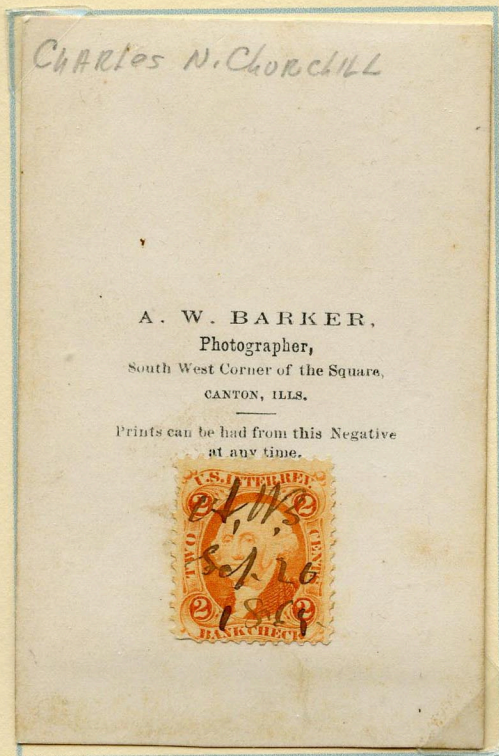
CDV with a red circular
cancel on a 2 cent blue
bank check.



CDV by Brawn of Trenton NJ
dated May 11 186? With a
blue cancel on a 2 cent US
inter rev.

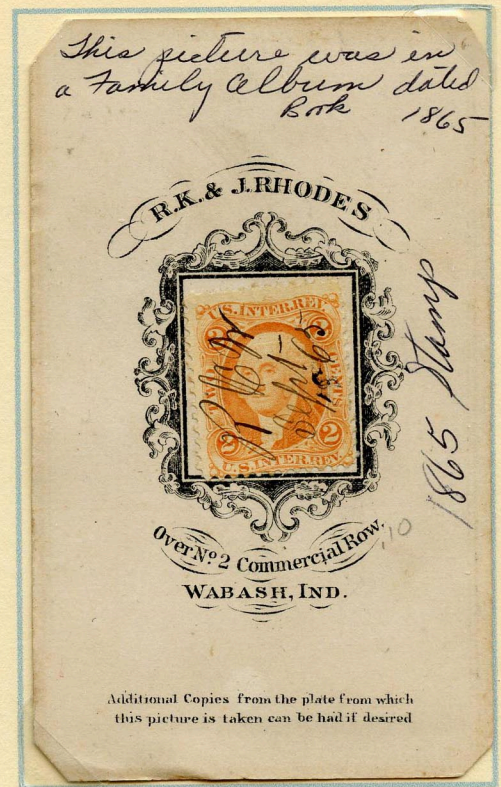
CANCELLATION TYPES

Manuscript



CDV of Charles N Churchill by Albert W Barker of Canton IL dated Sept 20 1865 on a 2 cent bank check.

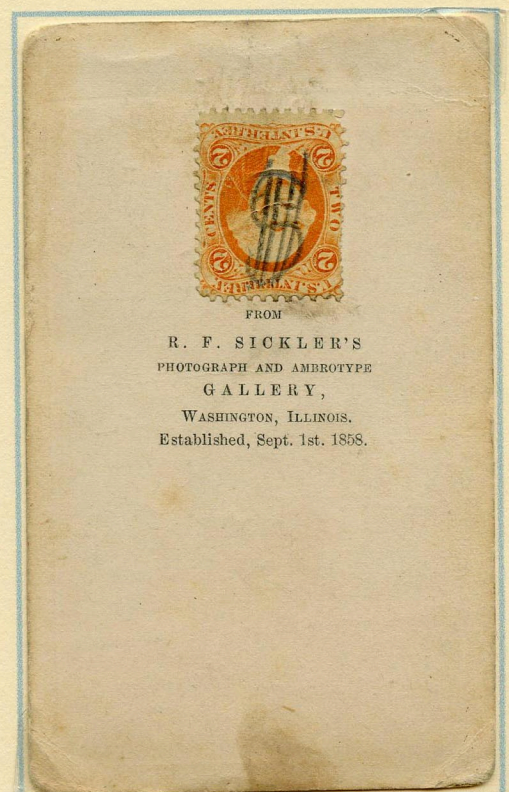
Worked 1864 to 1865.



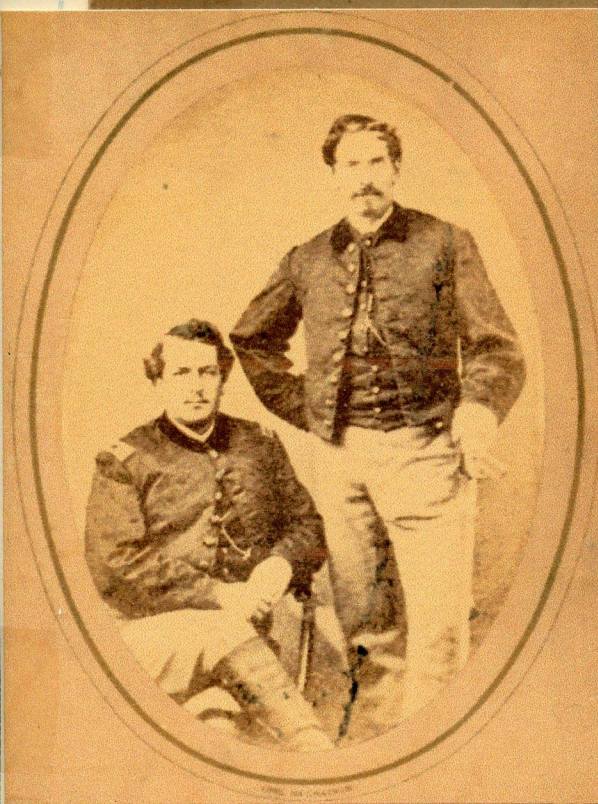
CDV by J K & J Rhodes of Wabash IN dated Sept 1865 on a 2 cent US Inter Rev.



CDV with fancy MS of Gouffrey Stamm of Milwaukee WI on a 2 cent US Inter Rev .



CDV by R F Sicklers of Washington IL with a fancy dollar sign on a 2 cent U S Inter Rev.



Blowup of two infantry officers by Ralph A Lord of New York NY. Tax paid with a two cent proprietary and a three cent proprietary cancelled with a manuscript "R A L". Each officer is wearing a nine button coat.

Lord worked at 1814 Franklin Road from 1861 to 1868. He continued as a photographer until 1898.



Blowup of two family negatives joined together by L B Melvin of Westfield NY. Circular cancel dated Apr 1865 on a 5 cent express.



7569

Blowup of seated man by Wm H Rhoads of Philadelphia PA. Tax was paid with a pair of blue two cent playing cards and a pair of three cent proprietary with circular cancels dated Dec 10 1864..



A colorized full plate tintype with a ten cent indl exchange and a five cent agreement cancelled with a manuscript "H O H Apr 26 1866" cancel.

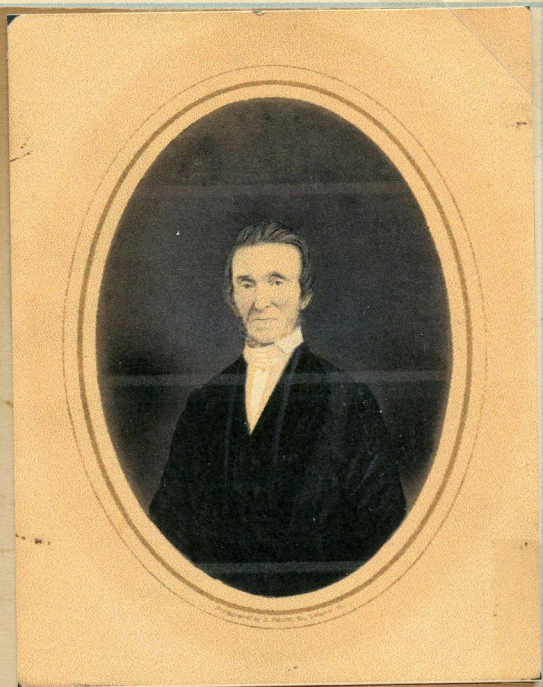
Frederic Kremer.

Father of F. W. Kremer

Grand " of Edw. P. Kremer

Great " " of Frederic B. Kremer

Great-great-grandfather of
Jean Kremer Loveland



TAXED ENLARGEMENTS

Large Photo 50c Tax

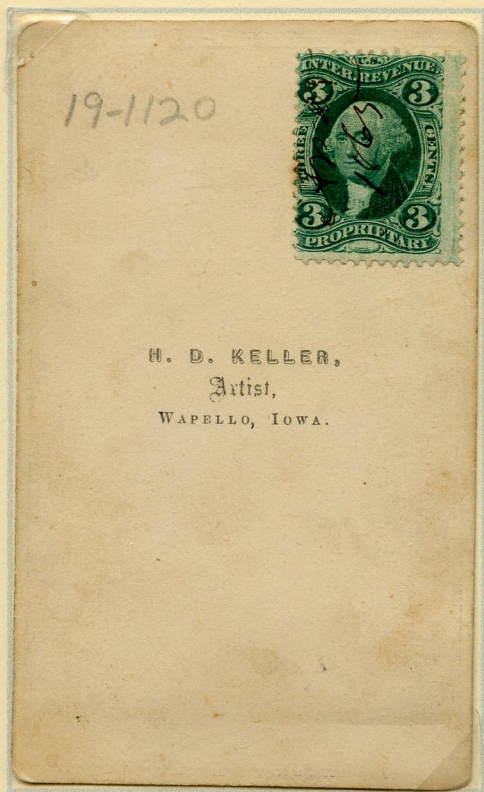


Enlarged photo of a girl by ??rker of Cent?? With a double circle cancel dated Jul 19 1866 on four 5 cent agreement and three 10 cent bill of lading stamps.

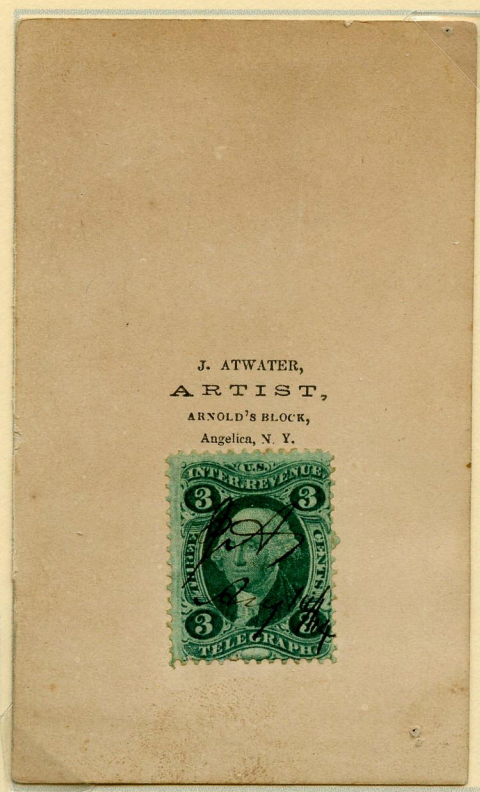
The fifty cent tax was on a ten dollar purchase.

ARTISTS/PHOTOGRAPHERS

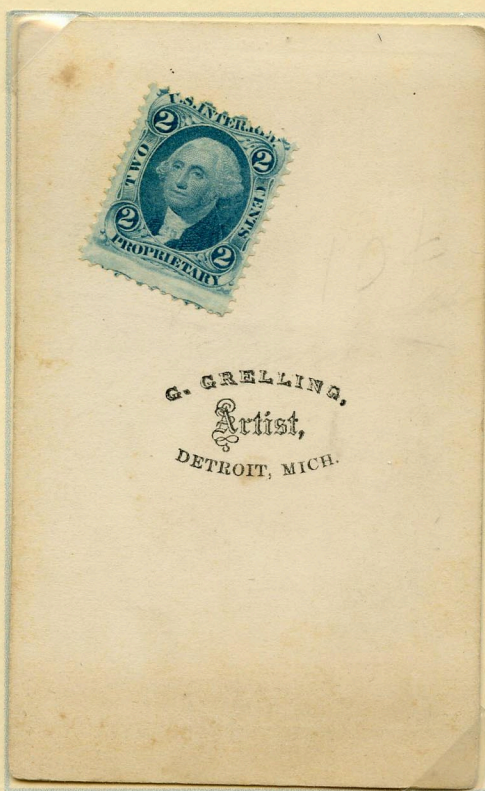
Male Artists



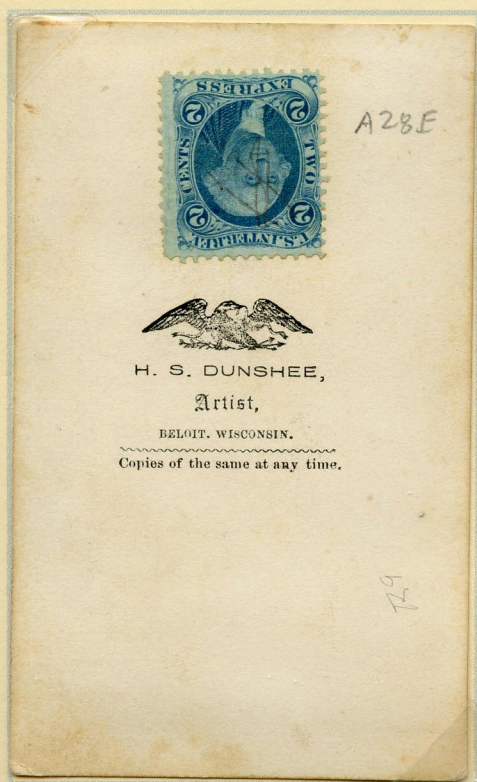
CDV by H D Keller of Wapello
IA with a manuscript cancel on
3 cent proprietary.



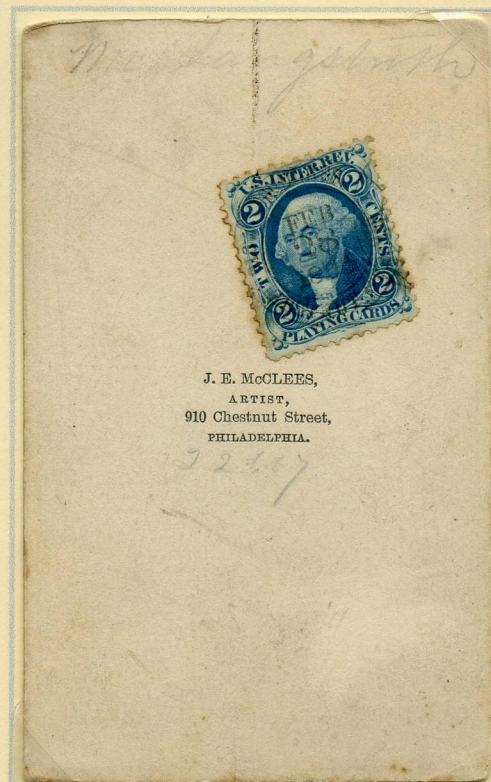
CDV by J Atwater of Angelia
NY with a manuscript cancel
on a 3 cent telegraph..



CDV by G Grelling of Detroit MI
on a 2 cent playing card.



CDV by H S Dunshee of
Beloit WI with a line cancel
on a 2 cent express.



CDV by J E McClees of Philadelph-
ia PA with a circular cancel on a 2
cent playing card.

ARTISTS/PHOTOGRAPHERS

Women Artists

Woman artist during the Civil War period are rare to find running their own photography business.

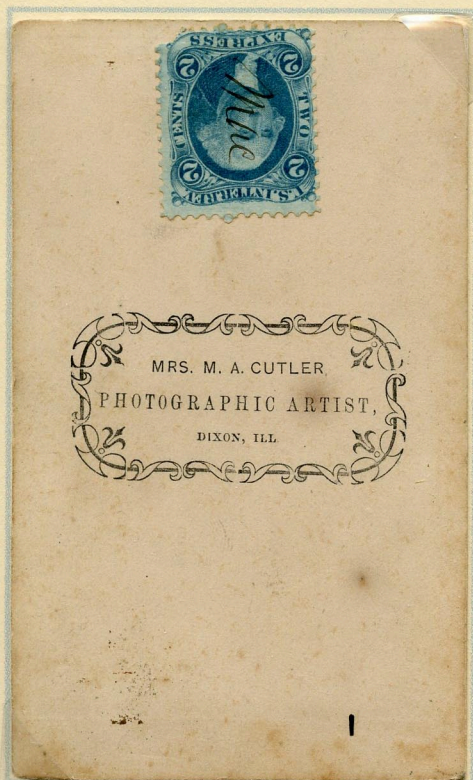
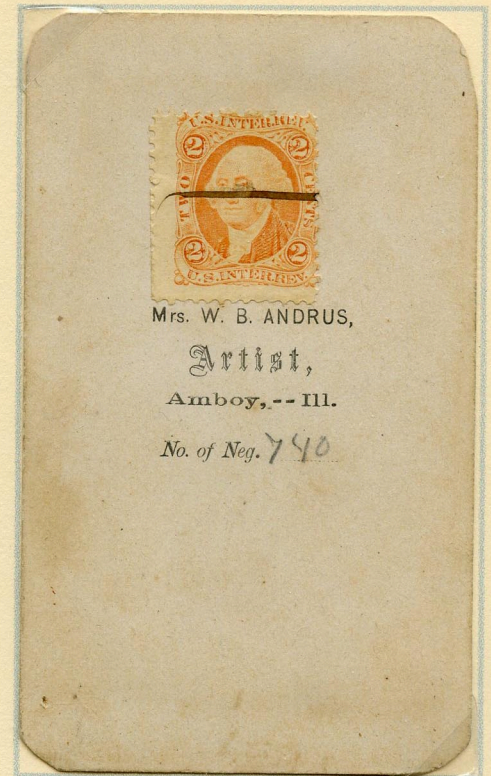


CDV by Mrs W. B. Andrus from Amboy IL. Manuscript cancel on a 2 cent US inter rev.

Mrs Andrus was in business from 1860 to 1864.

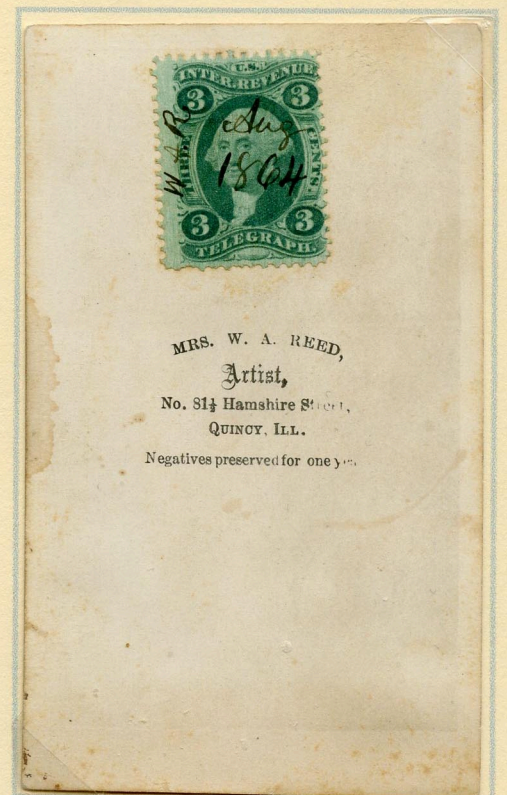
CDV by Miss Lucretia Gillet of Saline MI with 2 cent bank check.

Was in business 1863-1864.



CDV by Mrs Mariana A Cutler from Dixon IL with "MAC" on a 2 cent express.

Worked in Dixon and Galva from 1864 to 1884.

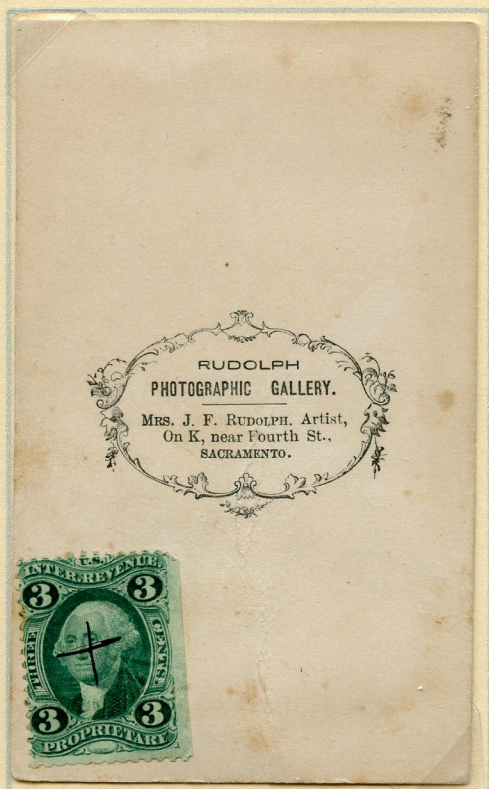


CDV by Mrs. W.A. Reed of Quincy IL. Manuscript cancel "WAR" and "Aug 1864". First month of use cancel.

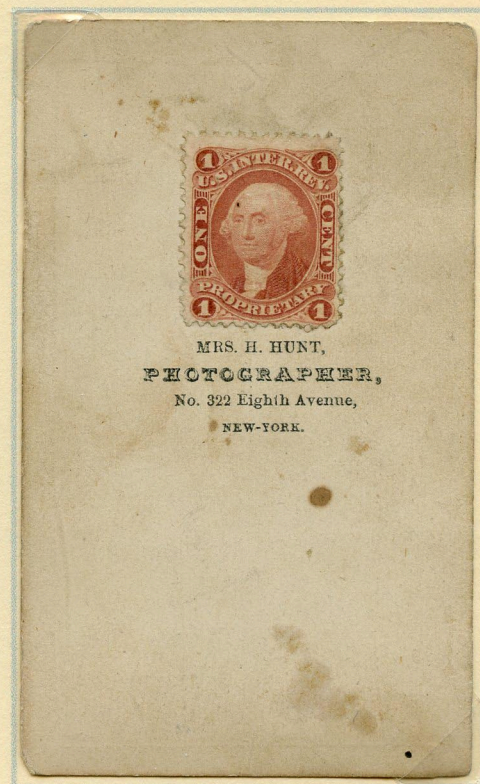
Mrs. Reed took over from her husband in 1859 and worked until 1888.

ARTISTS/PHOTOGRAPHERS

Women Artists

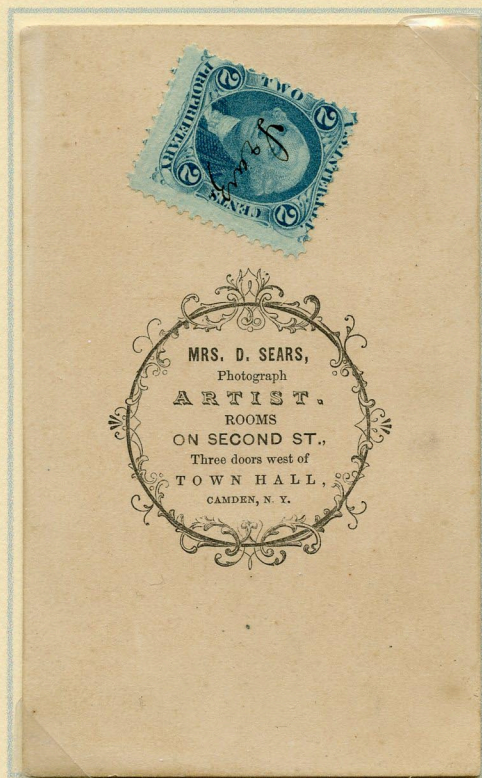


CDV by Mrs J F Rudolph of Sacramento CA. A 3 cent proprietary canceled with a "X".



CDV by Mrs H Hunt of New York NY. With a 1 cent proprietary without cancel.

This was an one cent under-payment.



CDV by Mrs D Sears of Camden NY with 2 cent proprietary.

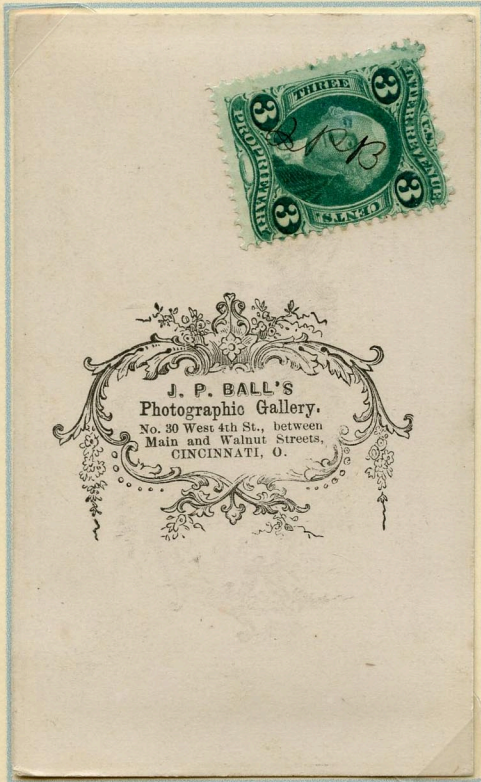
Started working in 1862.

ARTISTS/PHOTOGRAPHERS

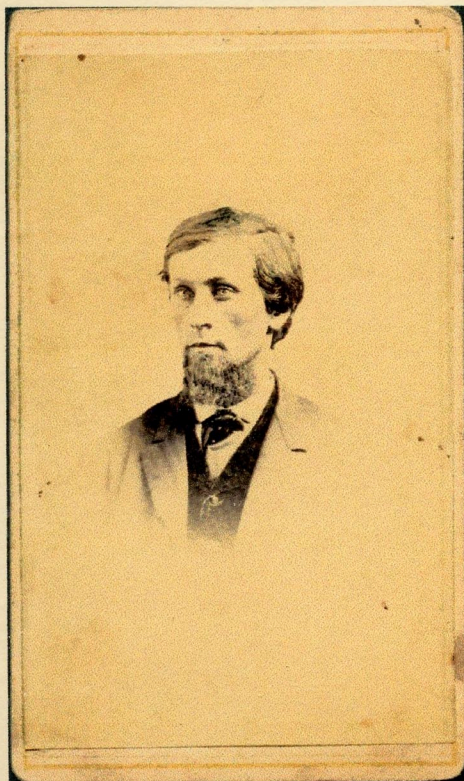
African American Artist

James Presley Ball moved to Cincinnati in 1849 to open a studio with his brother John. In 1855 he opened a gallery with his brother-in-law Alexander Thomas known as the Ball and Thomas Gallery, which lasted into the 1870's.

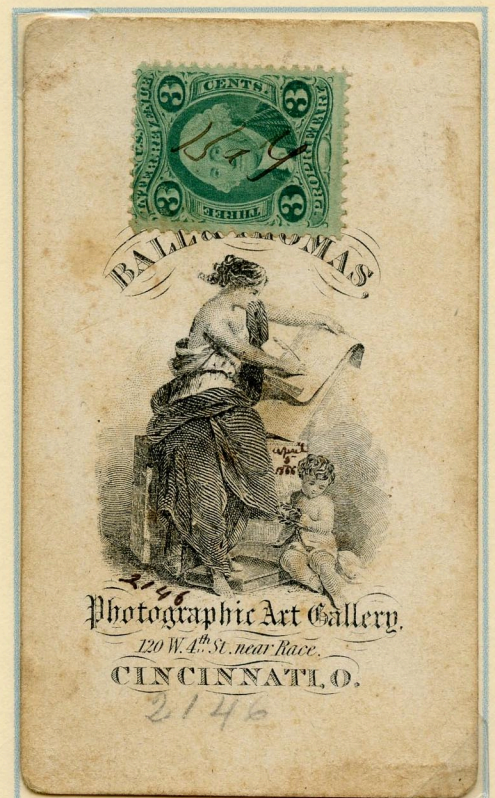
Ball is known by his views of the African slave trade and the southern cotton and sugar plantations.



CDV by James Ball of Cincinnati OH. Manuscript "J P B" on a 3 cent proprietary.



CDV by Ball & Thomas of Cincinnati OH. Manuscript "B & T" on a 3 cent proprietary.



PHOTOS BY STATE

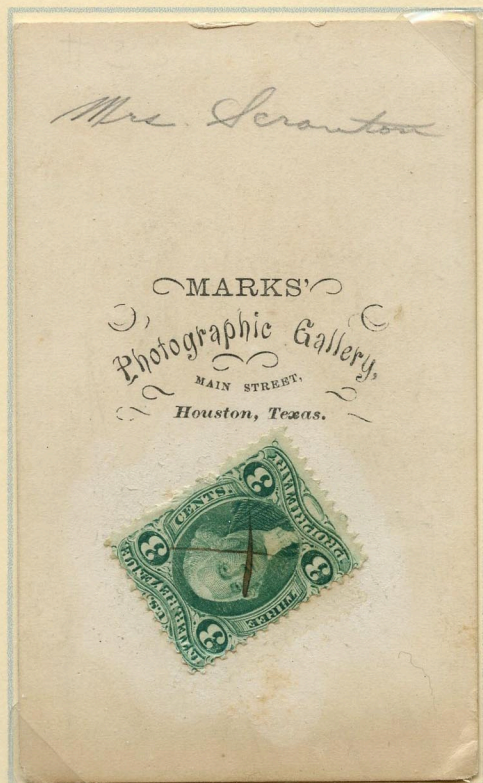
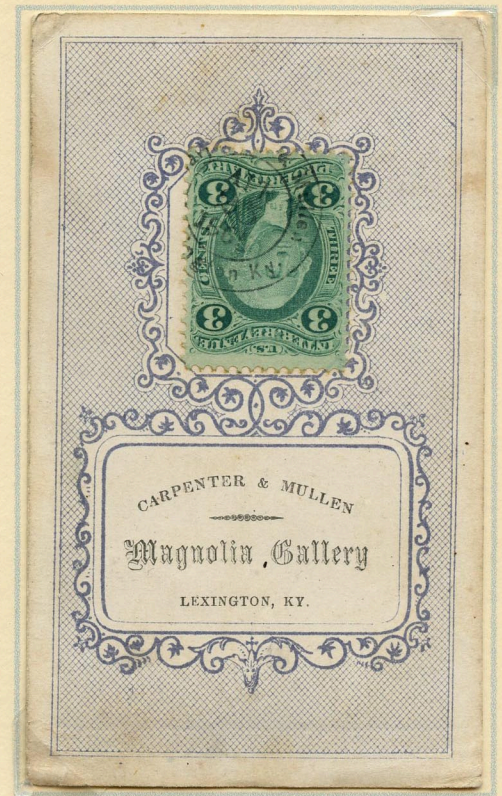
Kentucky and Texas



CDV by Elrod Bros of Lexington KY
with cancel dated Mar 15 1865 on
a 3 cent proprietary.

*Elrod Bros worked from 1859 to the
1860's.*

CDV by Carpenter & Mullen
of Lexington KY with circular
cancel on a 3 cent proprietary.



CDV of Mrs Scranton by
Marks of Houston TX.
Three cent proprietary can-
celled with an "X".

*Worked in Houston 1866 to
1868 then moved to Austin.*

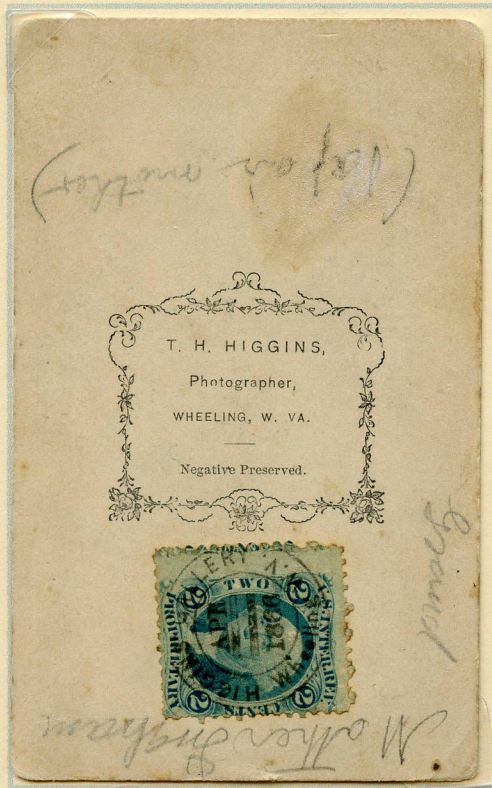
CDV of Mr Benj Scranton by
Marks of Houston TX. Three
cent proprietary cancelled with
an "X".

*Worked in Houston 1866 to
1868 then moved to Austin.*



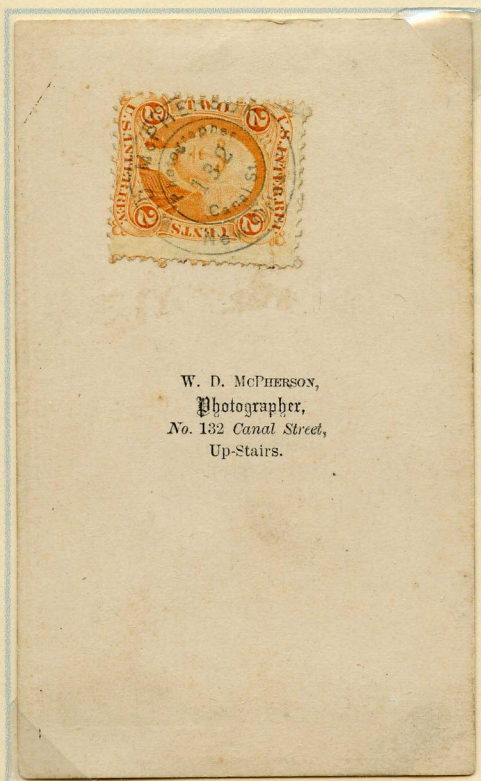
PHOTOS BY STATE

Southern Locations



CDV of Mother Higgins by T H Higgins of Wheeling WV.
Circular cancel dated Apr 1866 on a 2 cent proprietary.

CDV of uncle Abel M Walker by Partridge of Wheeling VA. .
Circular cancel on a 1 cent proprietary and a straightline cancel on a 2 cent proprietary.

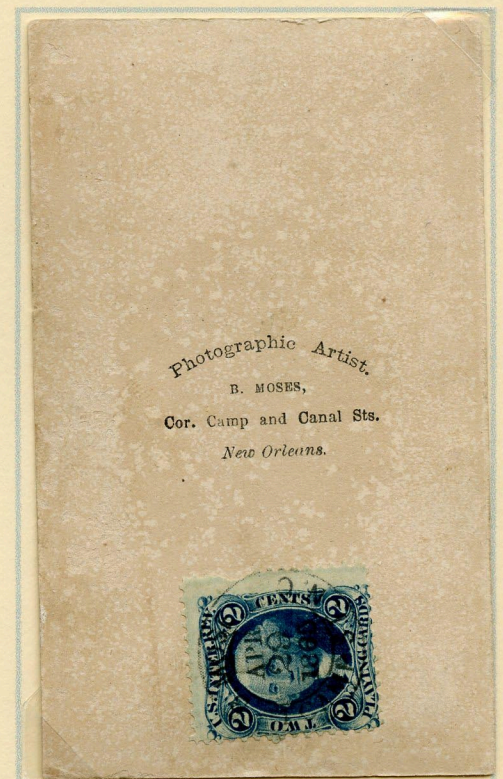


CDV by B Moses of New Orleans LA. Circular cancel "Aug 29 1865" on a 2 cent playing cards.

Worked 1846 to 1867.

CDV by W D McPherson of New Orleans LA. Circular cancel with street address on a 2 cent U S Inter Rev.

Worked 1866 to 1867.



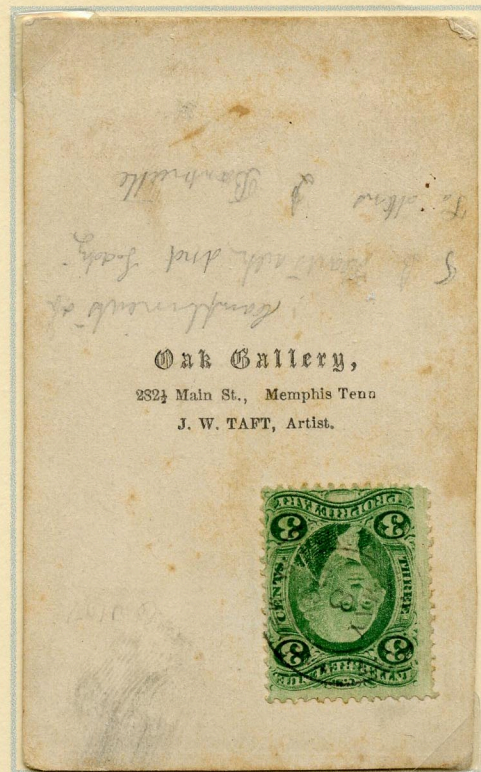
PHOTOS BY STATE

Southern Locations

CDV by Horatio A Olwell of
Mobile AL. Circular cancel dat-
ed "Apr 18 1866" on a two
cent orange bank check.



CDV of the Banvilles's by J W
Taft of the Oak Gallery in
Memphis TN with a circular
cancel dated May 3 186? on a
cent 3 cent proprietary.



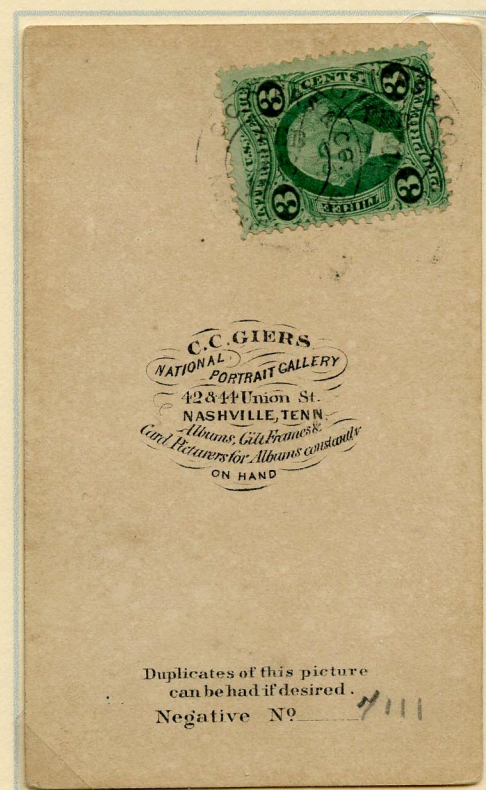
CDV by H A Balch's Star
Photographic Gallery of
Memphis TN. Two strikes of an
undated circular cancel on a 3
cent proprietary.



Was still working in 1870.

CDV by C C Giers of Nashville TN.
Circular cancel dated Feb 18 ties
a three cent proprietary.

*Giers worked in Nashville in the
1860's and 1870's.*



Duplicates of this picture
can be had if desired.
Negative No. 7111

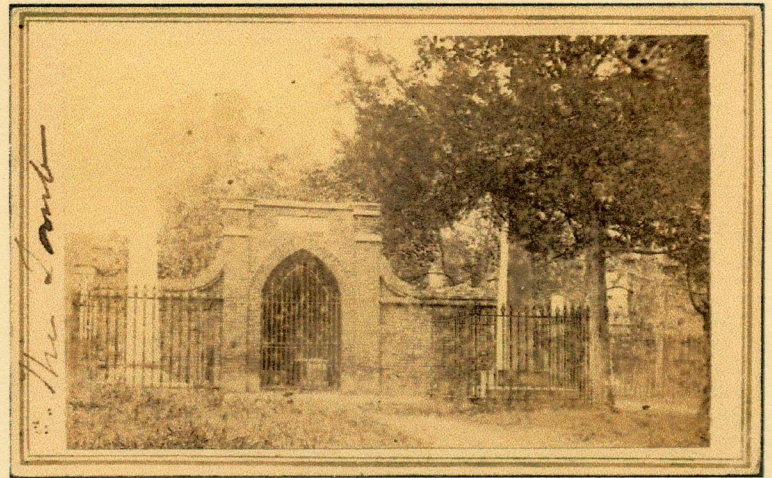
PHOTOS BY STATE

Virginia

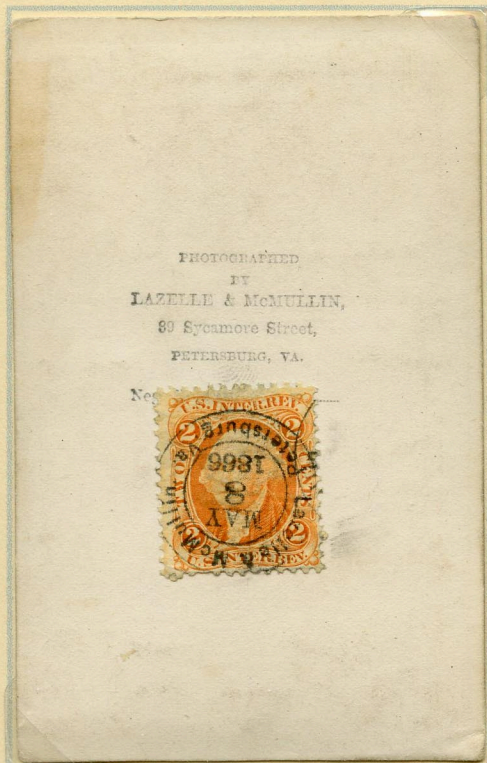
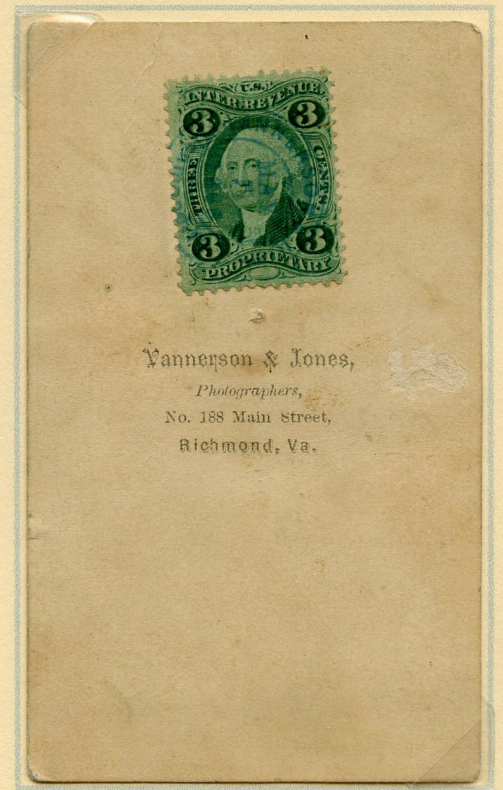


CDV by M V W A
(Mount Vernon
Womens Association) of
Washington's tomb. Three cent
bank check with manuscript
cancel.

These were sold to raise funds
to maintain Mount Vernon.



CDV by Vannerson & Jones of Richmond VA.
Circular cancel dated May 1866 on a 3 cent
proprietary.

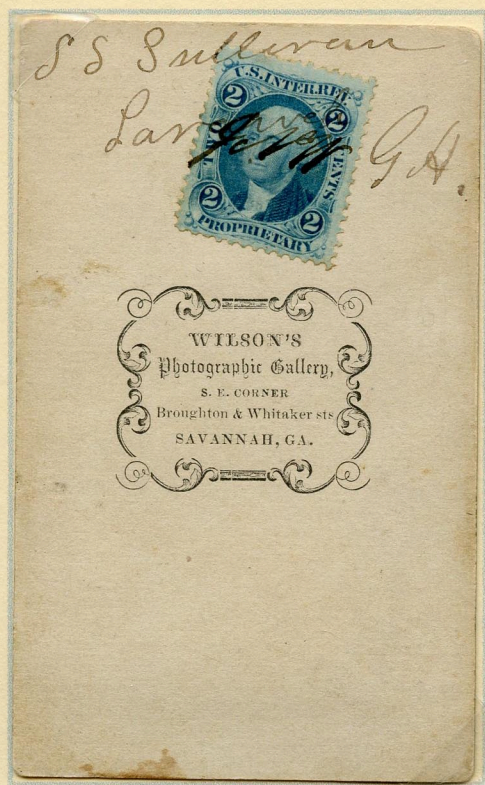


CDV by Lazelle & McMullin of
Petersburg VA, Circular cancel
dated May 8 1866 on a 3 cent U S
Inter rev stamp. View is of Fort
Davis.



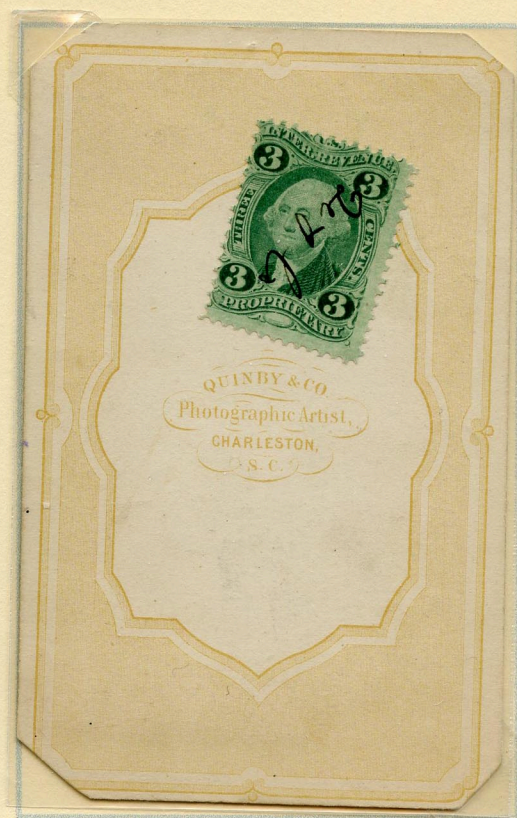
PHOTOS BY STATE

Southern Locations



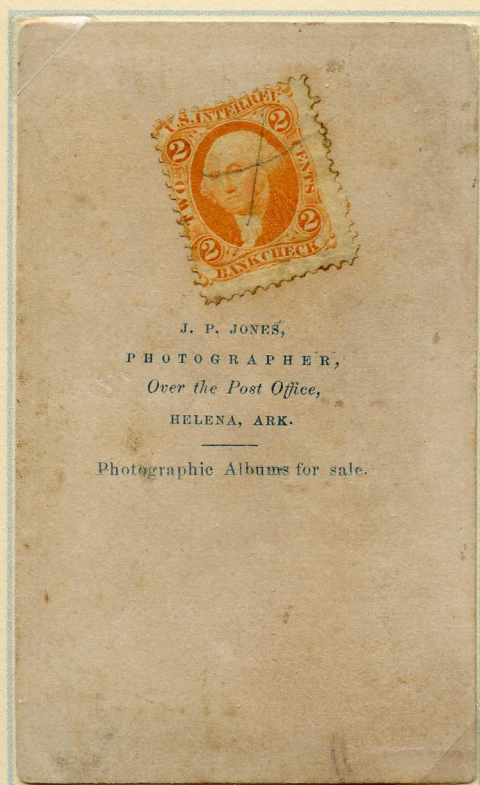
CDV of S S Sullivan by (Jerome N) Wilsons of Savannah GA. Manuscript cancel on a 2 cent proprietary.

Worked 1866 to 1884.



CDV by Quinby & Co of Charleston SC with "J R Q" on a 3 cent proprietary.

Quinby & Co started business in 1861.

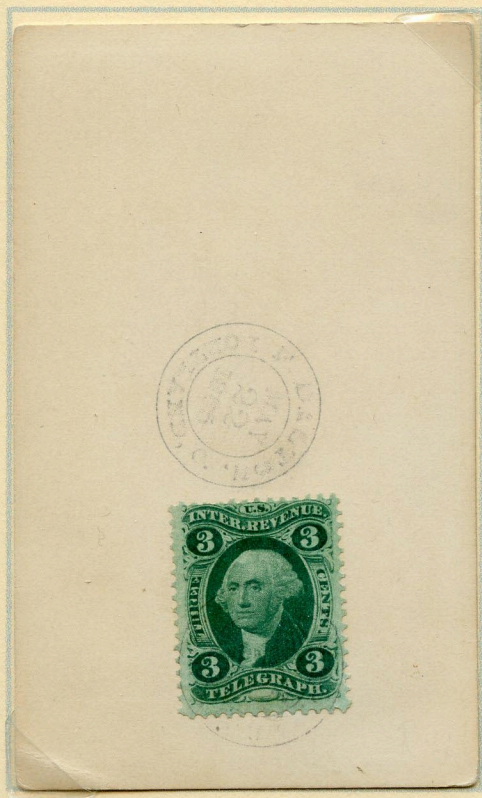


CDV of Mollie Collins by J P Jones of Helena AR. Two cent orange bank check with "X" cancel.

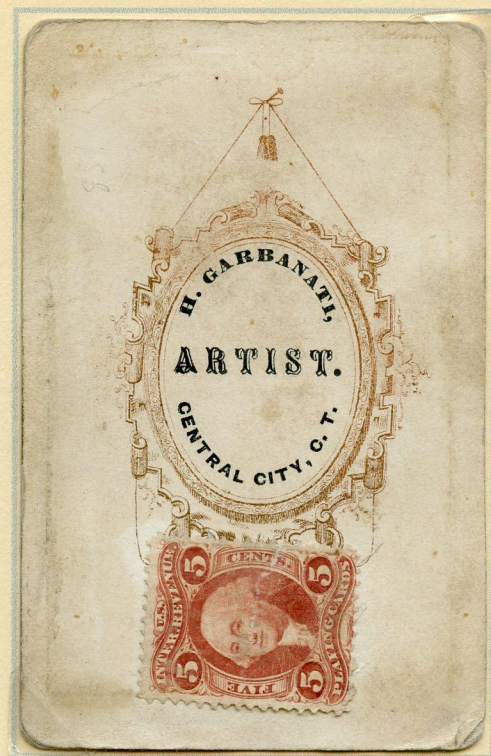
Listed on 1865 IRS tax list.



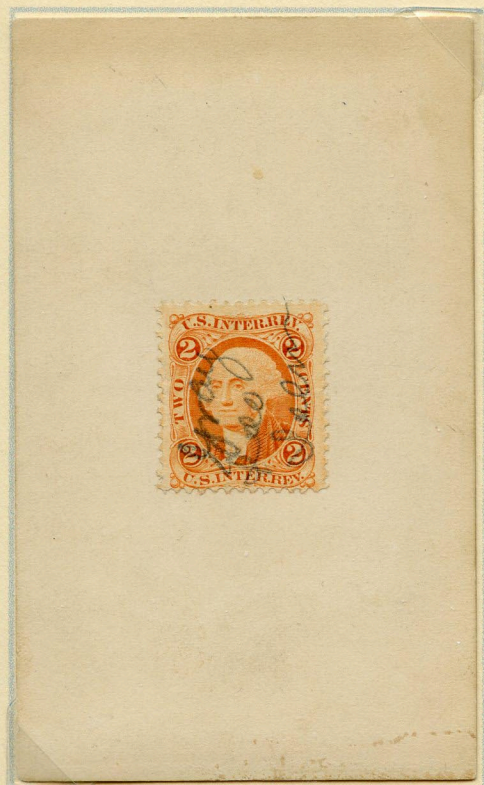
CDV by F Dalton of Portland OR
with a 3 cent telegraph. Two
circular cancels, one tying,
dated May 22 1865.



CDV by H Garbanati of
Central City Colorado
Territory. Five cent playing
card with no cancel.

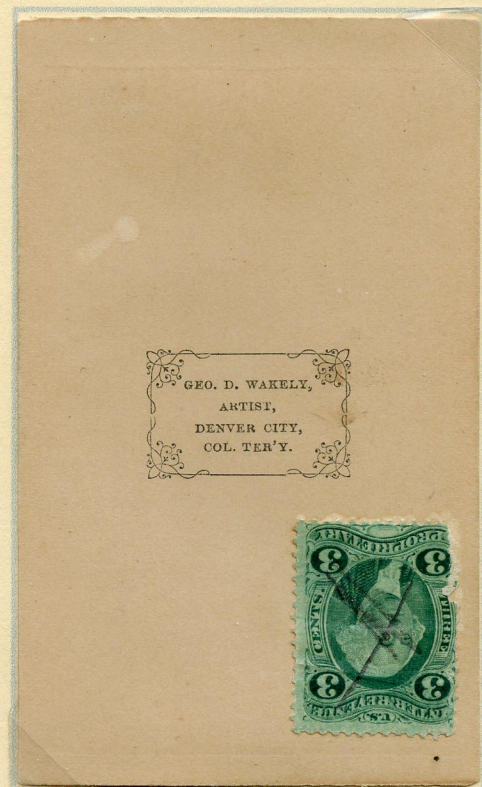


CDV by Gray & Company
of Salem OR with manu-
script "Gray Co Salem" on
a 2 cent US inter rev.



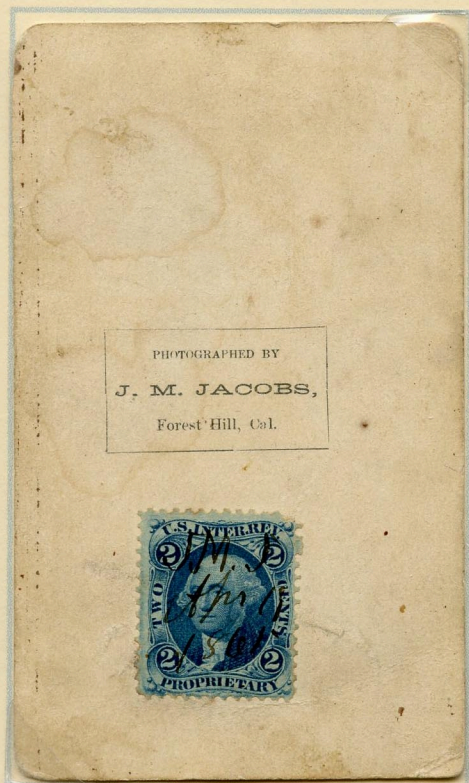
CDV by Geo D Wakely of Den-
ver CO with a 3 cent proprie-
tary.

*Wakely worked in Chicago from
1856 to 1858 and in Denver
from 1859 to 1864.*



PHOTOS BY STATE

California



CDV by J M Jacobs of Forest Hill CA canceled "JMJ April 1865" on a 2 cent proprietary. Location outside of major cities are very hard to find.

Jacobs was in business 1865-1887.



CDV by Silas Selleck of San Francisco CA with a 2 cent proprietary.

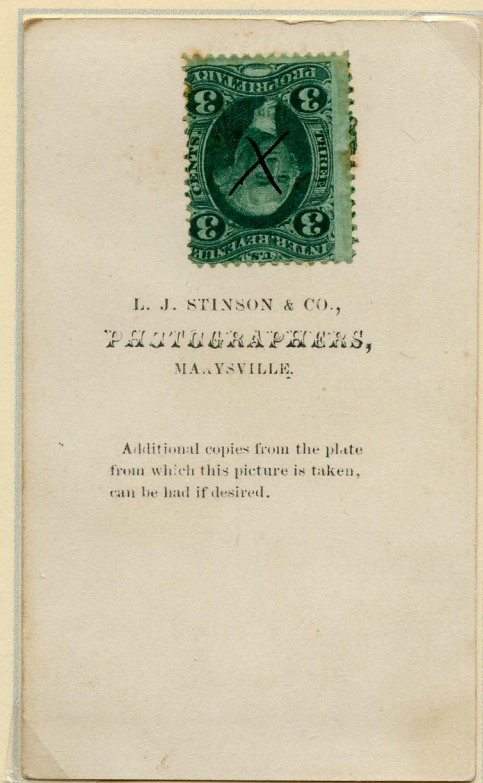
Selleck was in business from 1865 to 1876.



CDV by Bradley & Rulofson of San Francisco CA on a 2 cent proprietary.

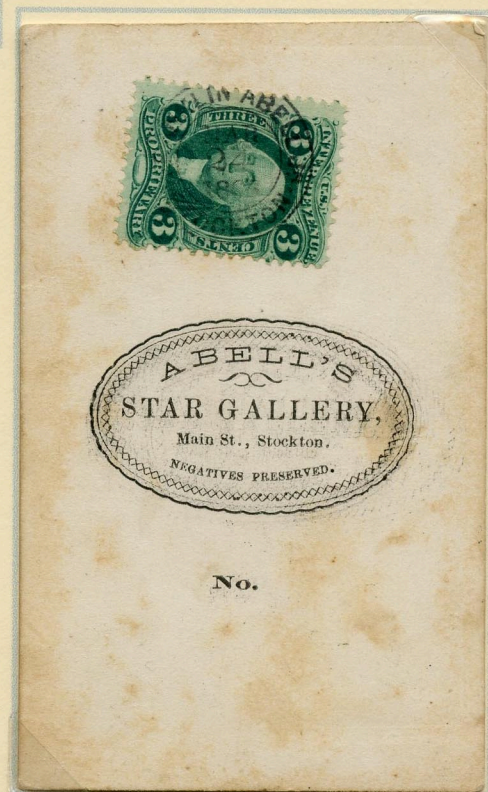
Bradley & Rulofson were in business from 1858 to 1889.

CDV by Abells of Stockton CA with a circular cancel dated Mar 24 1866 on a 3 cent proprietary.



CDV by L J Stinson & Co of Marysville CA with a 3 cent proprietary.

Stinson & Co was in business 1866 to 1880. Also used stencil cancels.



PHOTOS BY STATE

Uncommon Midwest Locations

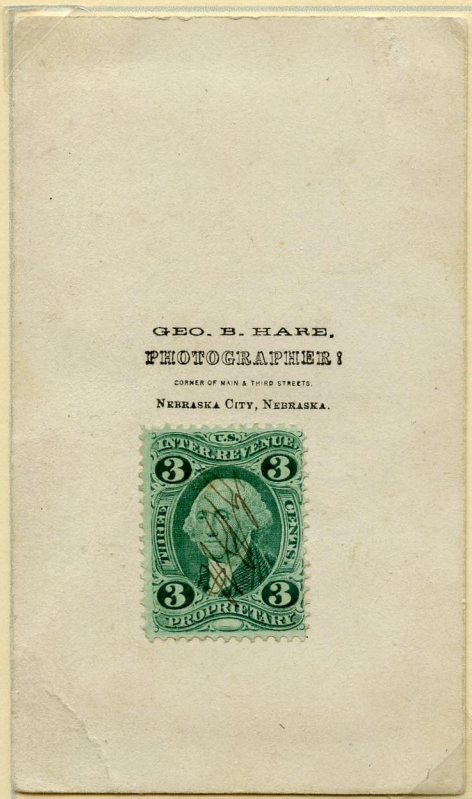
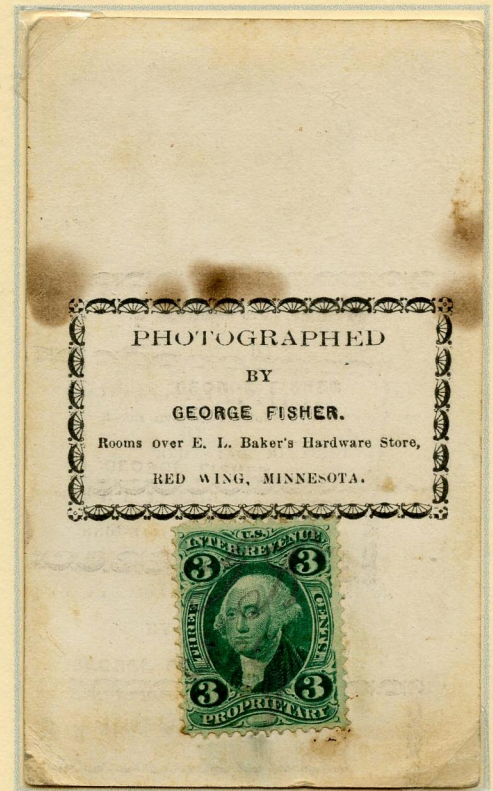


CDV by J G Morton of Canton
MO with two 1 cent express.

*Mo locations outside of St Louis
are hard to find.*

CDV by George Fisher of Red
Wing MN with a 3 cent
proprietary.

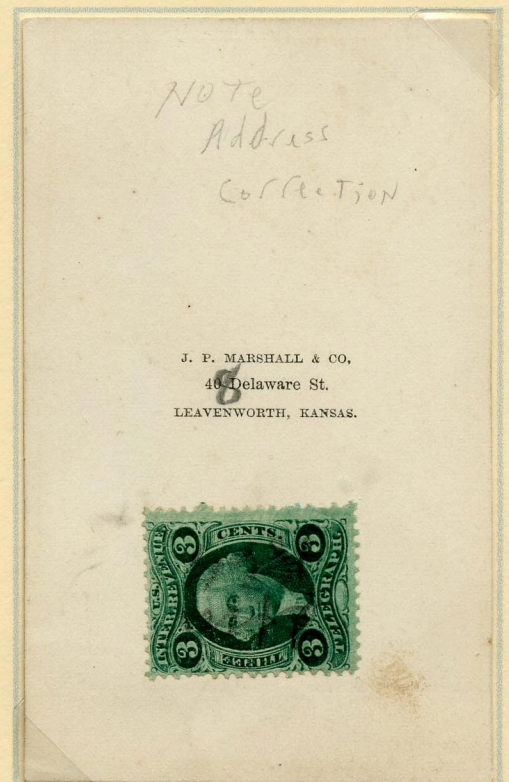
Fisher started business in 1863.



CDV by Geo B Hare of Ne-
braska City NE with "JBH"
on a 3 cent proprietary.

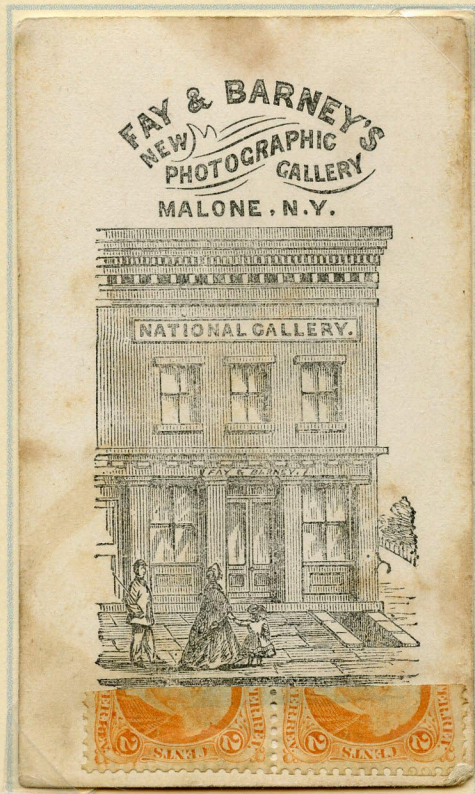
CDV by J P Marshall of Leav-
enworth KS with a 3 cent
telegraph.

*Marshall started business in
1862.*

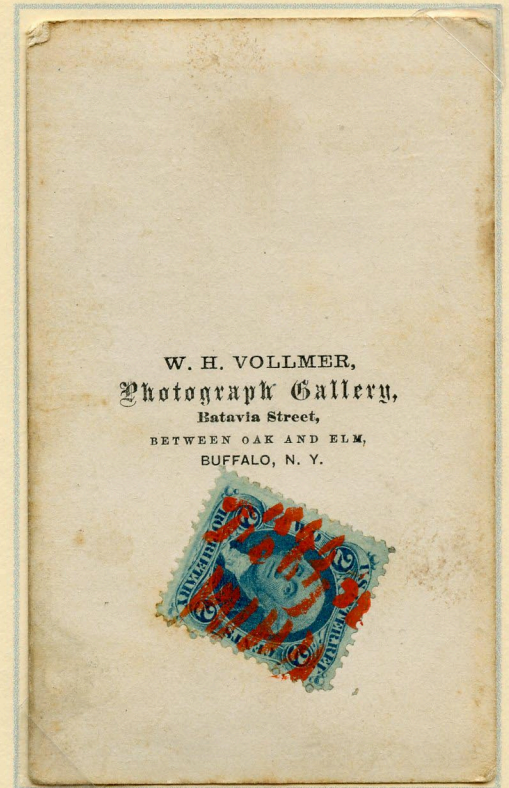


PHOTOS BY STATE

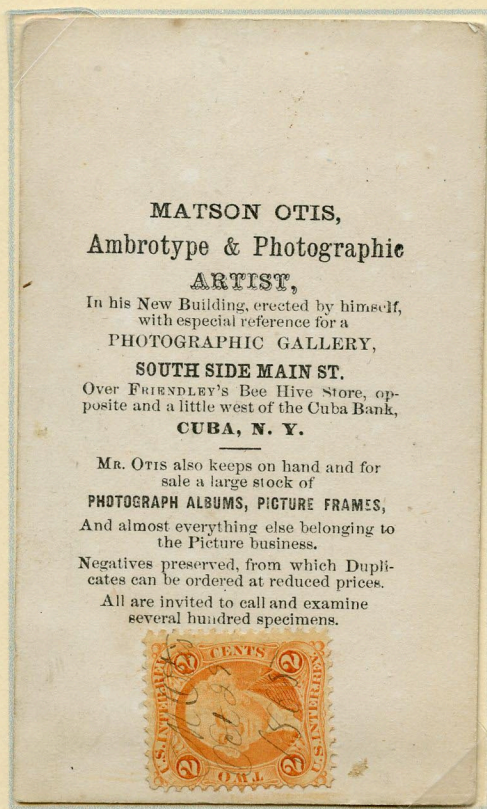
New York



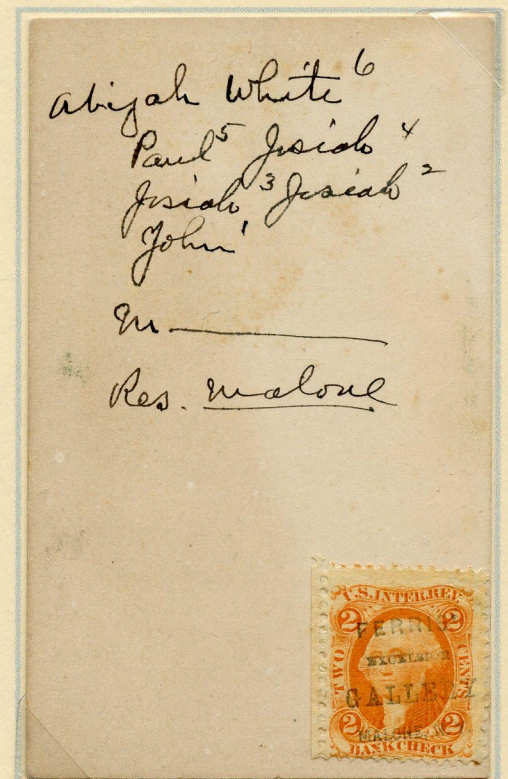
CDV by Fay & Barney's of Malone NY. with a 2 cent US Int Rev stamp cut in half so that it did not cover their backmark.



CDV by W H Vollmer of Buffalo NY with a 2 cent proprietary that has a bright red cancel.



CDV by Matson Otis of Cuba NY with a "M Otis Oct 29 1865" on a 2 cent US inter rev.

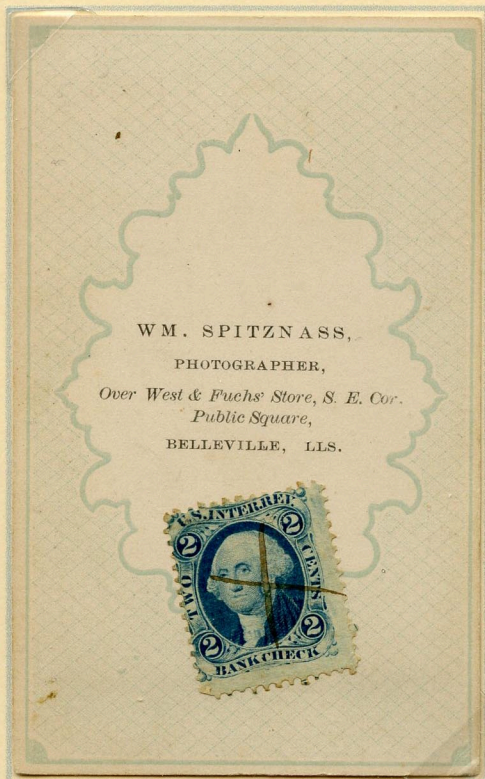


CDV by Ferris of Malone NY with a 2 cent bank check.

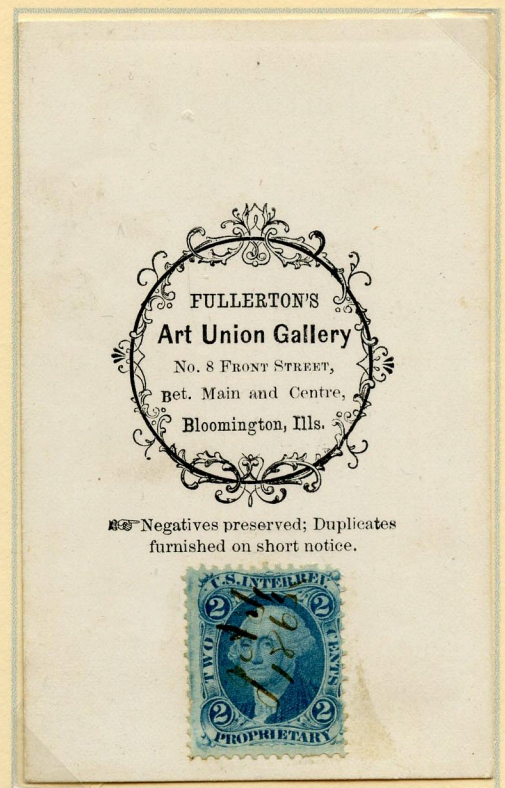
PHOTOS BY STATE

Illinois

CDV by Wm. Spitznass of Belleville IL. Manuscript "X" on a 2 cent blue bank check.

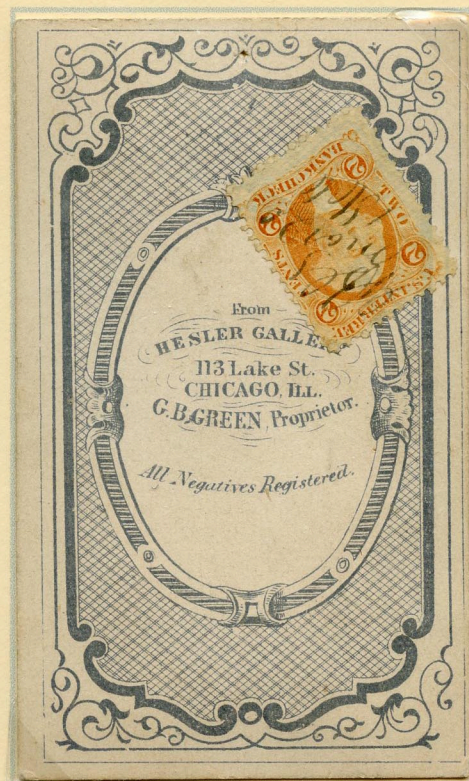
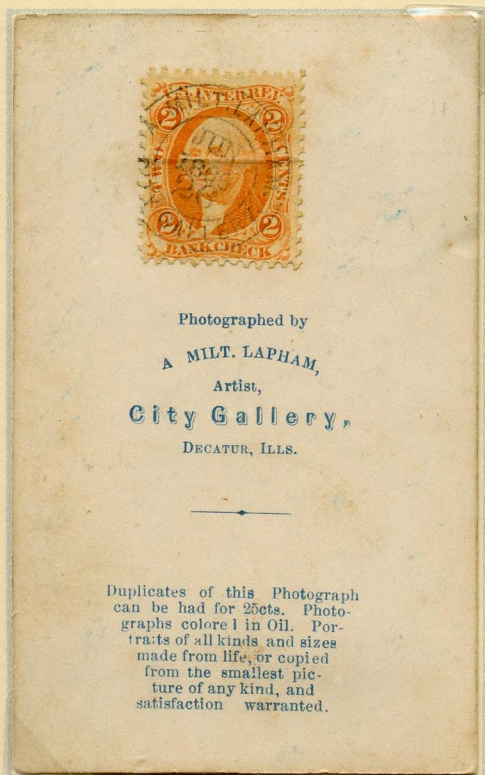


CDV by Fullertons Art Union Gallery of Bloomington IL. Manuscript initials and 1865 on a blue 2 cent proprietary.



CDV by A. Milt Lapham of Decatur IL. Circular cancel dated Jun 26 1866 on a orange 2 cent bank check. Card advertises that copies can be made for 25c. This verifies the 2 cent tax rate.

A. M. Lapham was in business from 1864 to 1870.

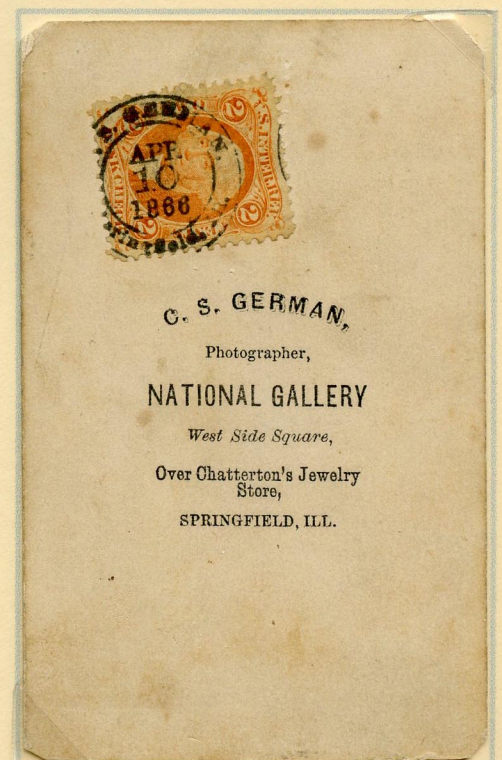


CDV by Alexander Hesler of Chicago IL. Manuscript initials and Mar 20 1866 on a 2 cent orange bank check.

Hessler worked in Chicago from 1855 to 1895.

CDV by C. S. German of Springfield IL. Circular cancel dated Apr 10 1866 on an orange 2 cent bank check. He was an early Lincoln photographer and was the second person to take a Lincoln photo.

German worked in Springfield from 1861 to 1873 and 1879 to 1893. Started business in Red Budd in 1860.



PHOTOS BY STATE

Wisconsin

CDV by Edgar S Kellogs of Beaver Dam WI with a 2 cent US inter rev dated Aug 2 1865.

Kellogs worked from 1857 to 1911.



CDV by Harry R Doane of Delavan WI with a 1 cent and 2 cent proprietary's.

Doane was in business from 1860 to 1880.



CDV by W H Sherman of Milwaukee WI. Circular cancels dated Jun 20 1866 on a 1 cent and 2 cent proprietary's.

Sherman worked from 1860 to 1898.



*Sincerely yours
H. C. Heath
Nov 18 1864*



W. H. Sherman,
PHOTOGRAPHER,

355 (old No. 231) Main St.,
Milwaukee.

CDV by Henry C Heath of La Crosse WI with "H G H Nov 1864" on a 3 cent for exchange.

Heath was in business from 1858 to 1868.



CDV by Hiram S Clark of Green Bay WI with a 2 cent US inter rev dated Nov 14 1865.



H. C. HEATH,
PHOTOGRAPHIC ARTIST,
LA CROSSE, WIS.

END OF TAX

M. & Morrow

DEALER IN

Ambrotypes, Daguerreotypes,

AND

Photographic Materials,

Cases, Plates, Frames, Chemicals, Apparatus,

PHOTOGRAPHIC ALBUMS,

ETC., ETC.



Green Bay, Wis., Aug 28 1865

Bought of **H. S. CLARK,**

PHOTOGRAPHIC ARTIST,

CORNER OF WASHINGTON AND MAIN STREETS.

<i>Sept</i>	<i>1864</i>	<i>20 1/2 Doz 1/2 Photographs of Mother</i>	<i>3.50</i>
	<i>2.</i>	<i>20 1/2 " Card Pho- of Mrs Morrow</i>	<i>2.00</i>
		<i>20 1/2 " " " Child</i>	<i>2.00</i>
			<i>\$ 7.50</i>

Recd Pay. H S Clark

CDV by H S Clark of Green Bay WI. Circular cancel dated Nov 28 1865 ties a 2 cent U S Inter rev.

Taxed receipt for the sale of photographs purchased from H S Clark. Circular cancel dated Aug 28 1865 ties a 2 cent bank check with a partial im-print,

The artists complained that they were being taxed on their supplies and on their finished product. The tax was rescinded on August 1 1866.

