

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

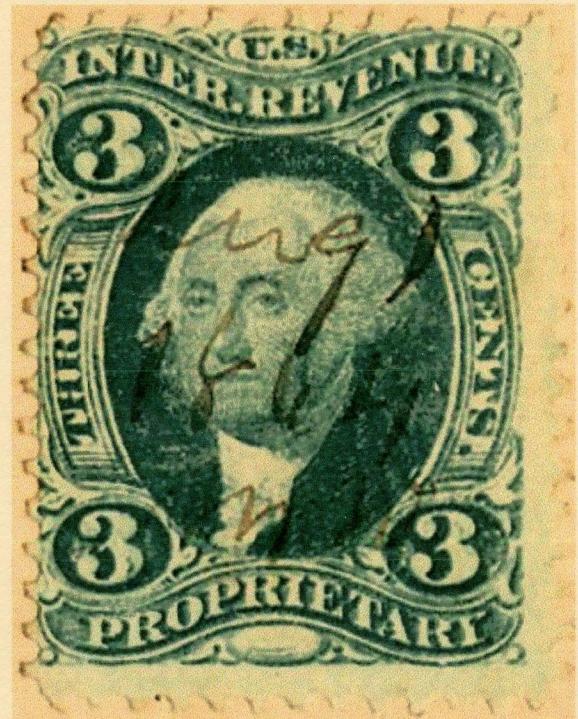
Rare and important
items text will be
printed in brown

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.

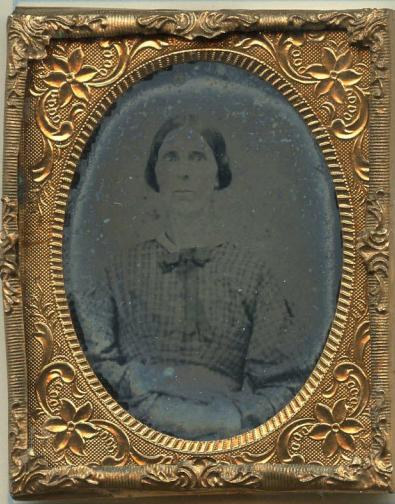
Ambrotypes and the later tintypes are described as what fraction of a plate as their size. Both type had a full plate size of 8 1/2 by 6 1/2 inches.



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.



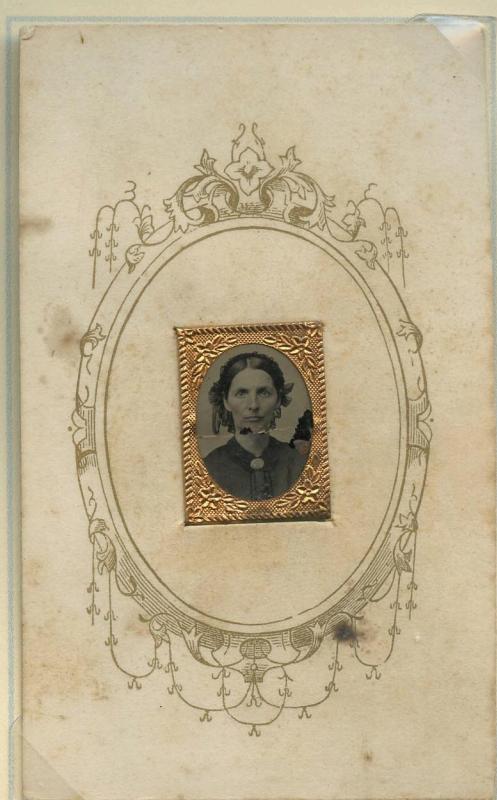
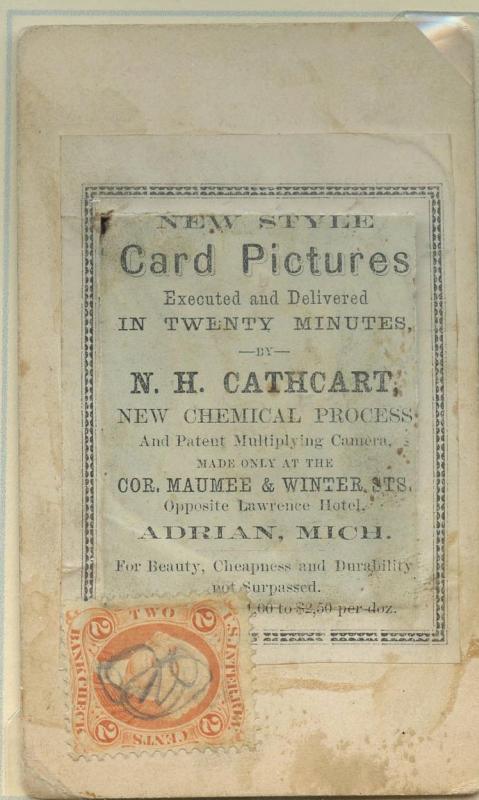
Tintype 1/6 size
with case
stamped with five
2 cent proprietary
stamps.



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.

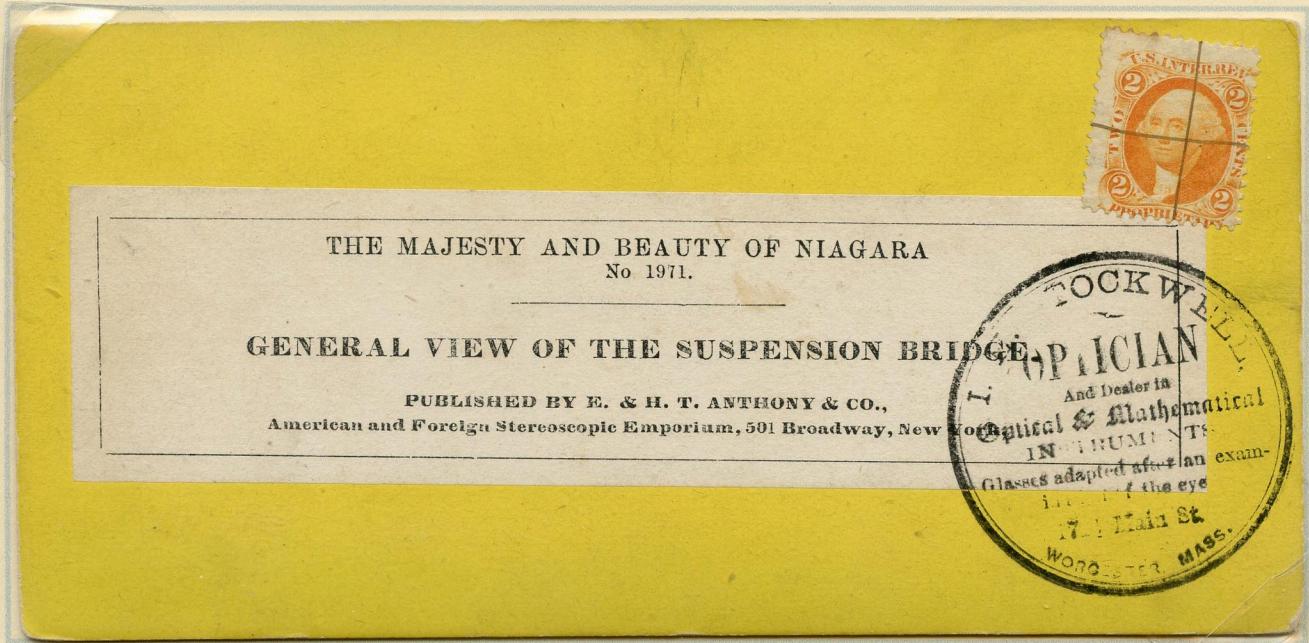
Tiny framed tintype "gem" with
two 1 cent proprietary stamps.



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 stamp 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

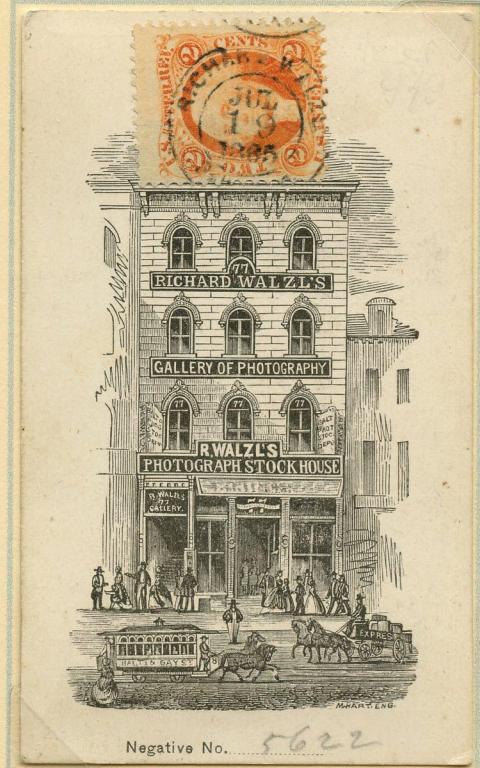
CDV

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.



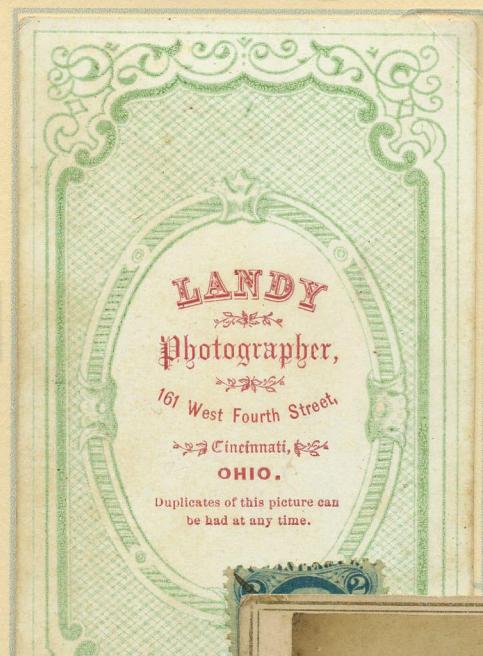
Illustrated back of Walzl studio of Baltimore MD with 2 cent US inter rev.



Negative No. 5622

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.



Landy of Cincinnati OH with 2 cent proprietary.

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



TYPES OF TAXED PHOTOS

Lantern Slide

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

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

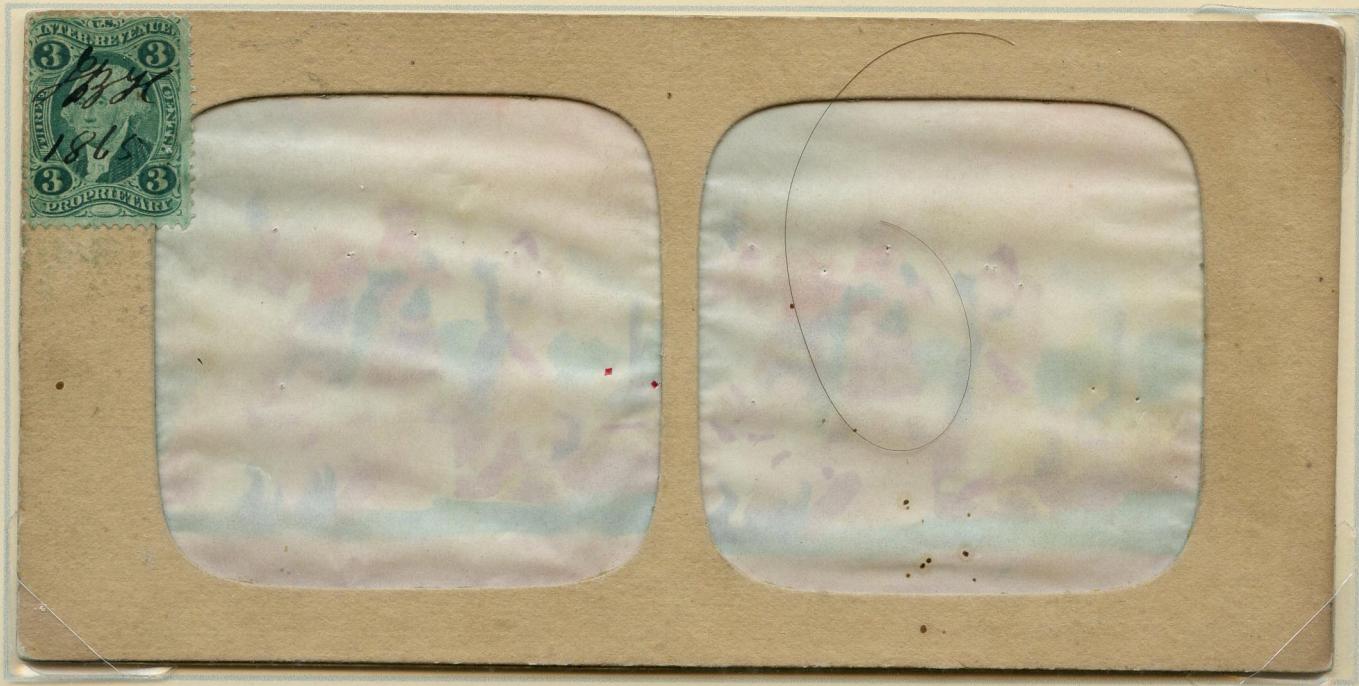
The projector had a light source and a lens to magnify the image on a wall

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.

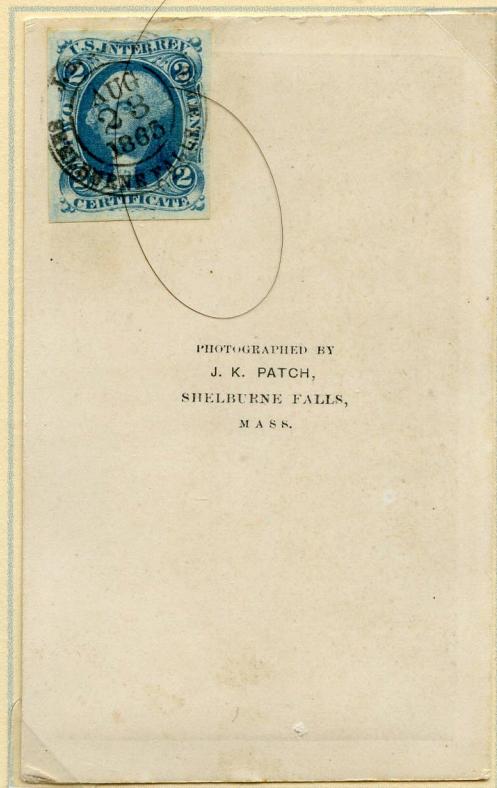
STAMP VARIETIES

Imperforate Stamps

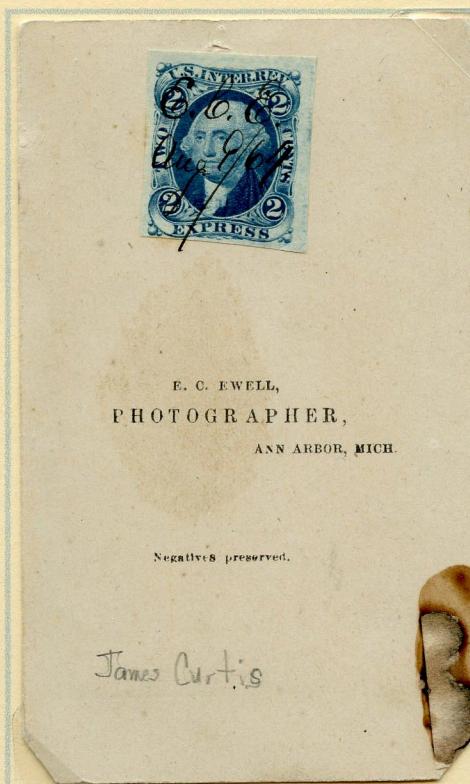


One cent express on a CDV of Elizabeth Patten. The one cent was an underpayment of the tax.

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



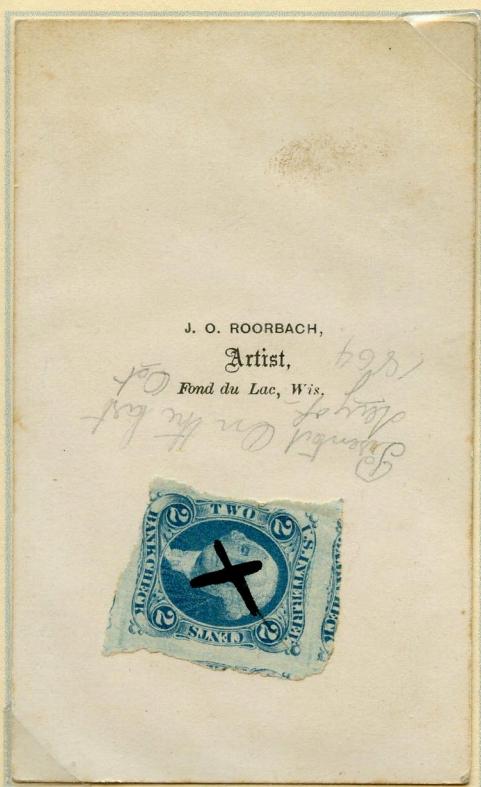
PHOTOGRAPHED BY
J. K. PATCH,
SHELBURNE FALLS,
MASS.



E. C. EWELL,
PHOTOGRAPHER,
ANN ARBOR, MICH.

Negative preserved.

James Curtis



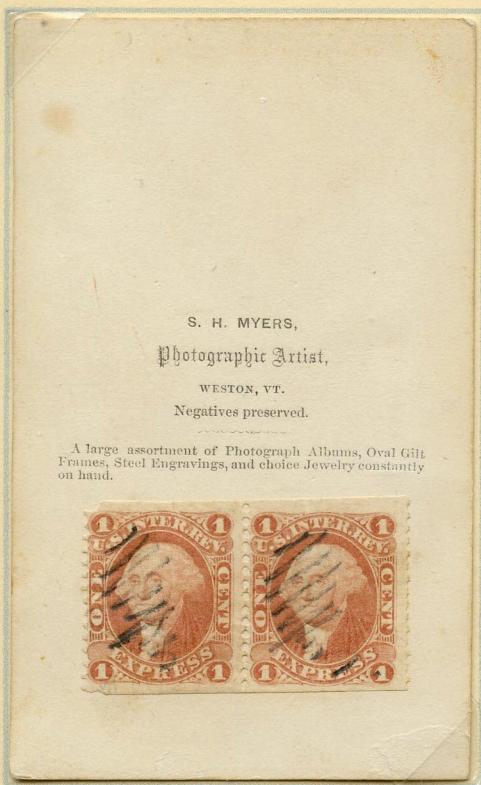
CDV by J O Roorbach of Fond du Lac WI on a 2 cent bank check.



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



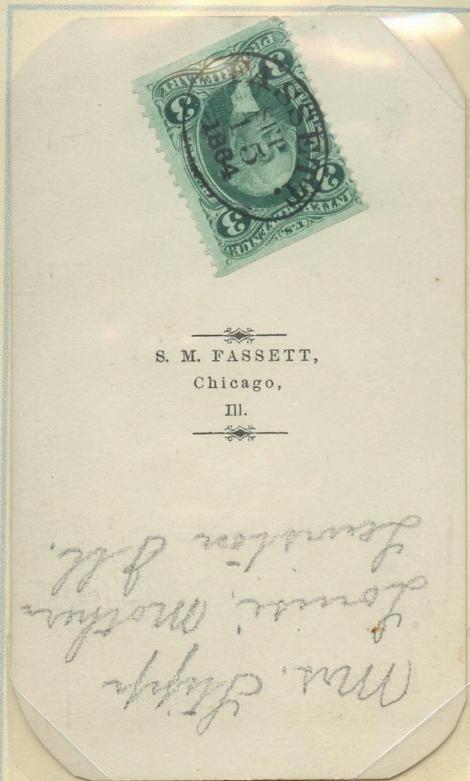
CDV by Filley & Gilbert of New Haven CT on a 2 cent proprietary cancelled "F&G".

Worked between 1860 and 1880.

STAMP VARIETIES

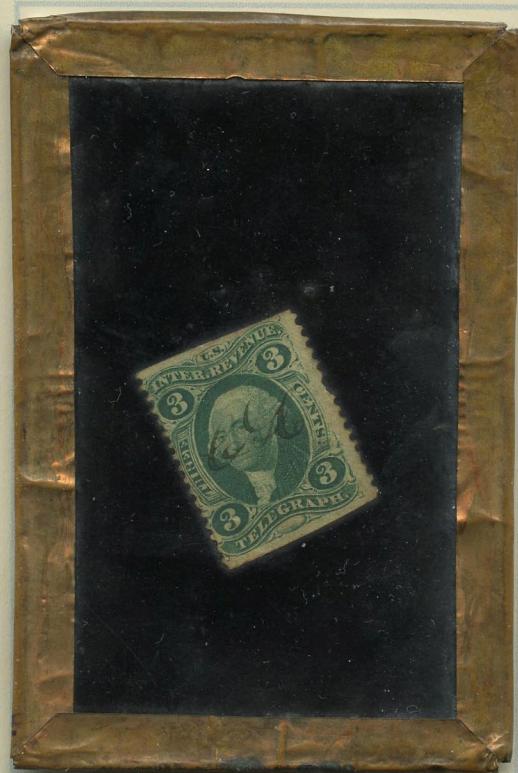


Tintype (1/4 plate) with a 3 cent telegraph part perf.
Unidentified manuscript cancel.



77f nevers
myself now more
will be well

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



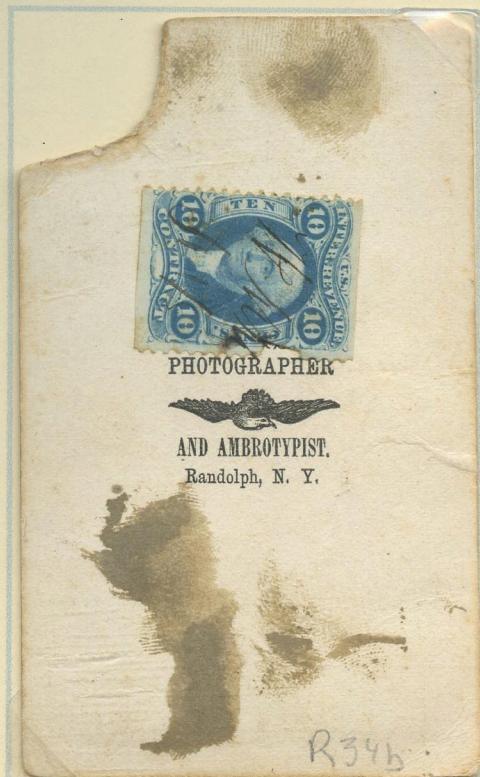
Tintype (1/9 plate) with 5 cent express. Double X cancel.

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.

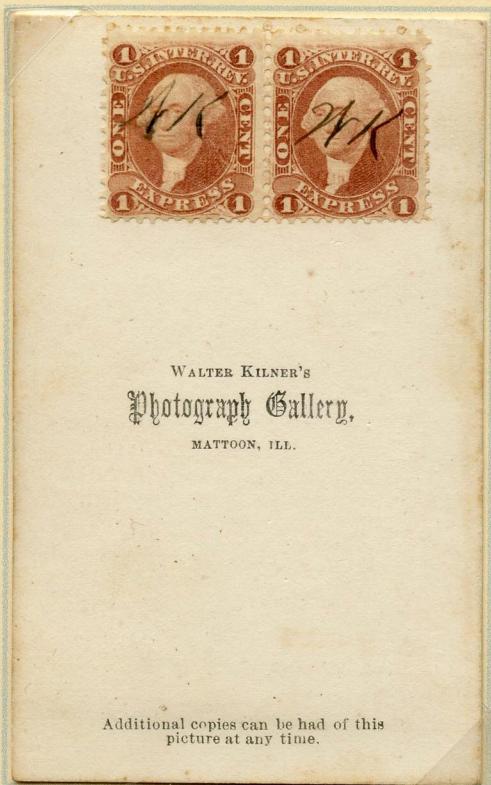
Fassett was in business from 1856 to 1876.

Part Perforate Stamps



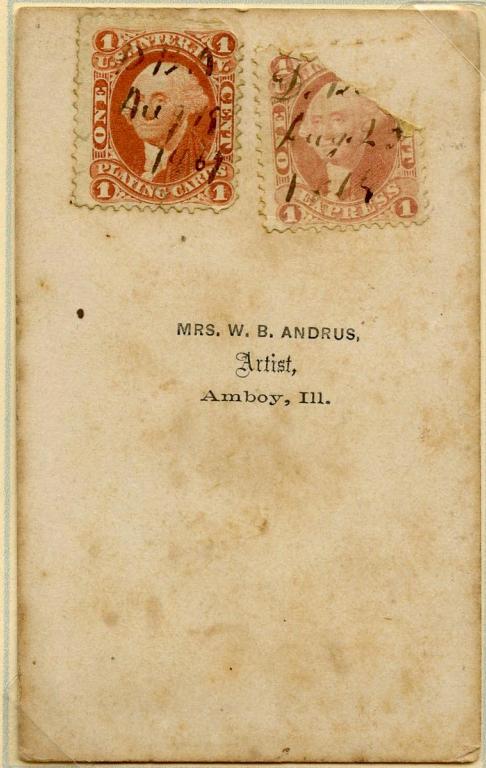
STAMP VARIETIES

Perforated 1 cent



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

Kilner's 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

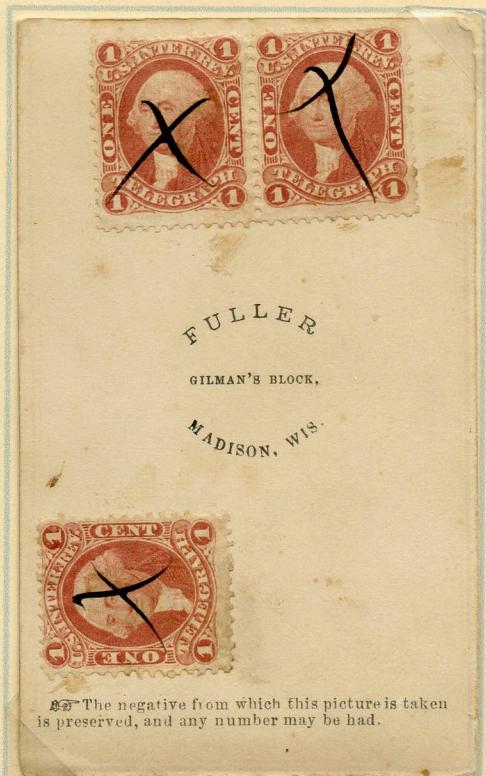
Mrs Andrus was in business from 1860 to 1864.

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



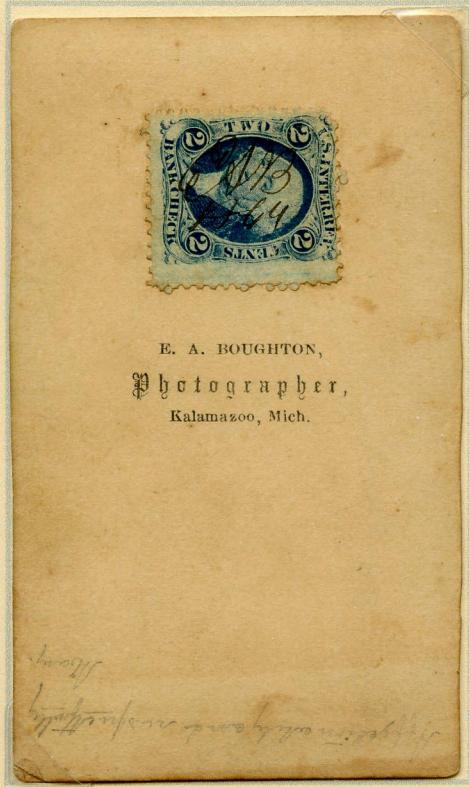
CDV by J S Fuller of Madison WI with a strip of 2 and a single of 1 cent telegraph.

Started business in 1860.



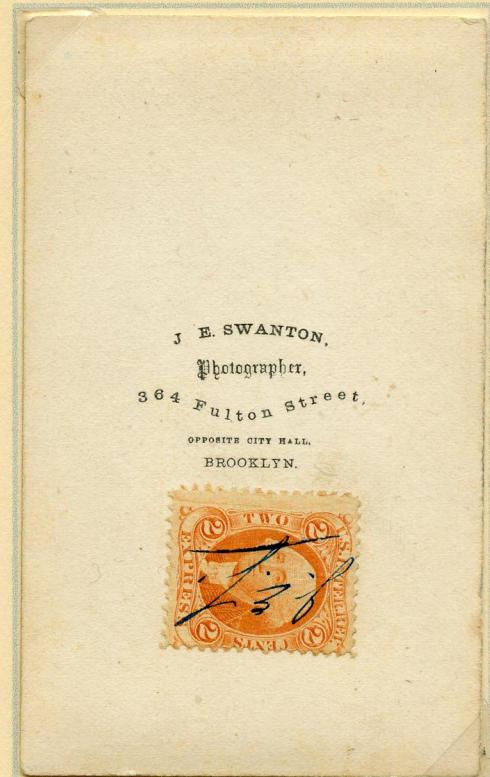
STAMP VARIETIES

Perforated 2 cent



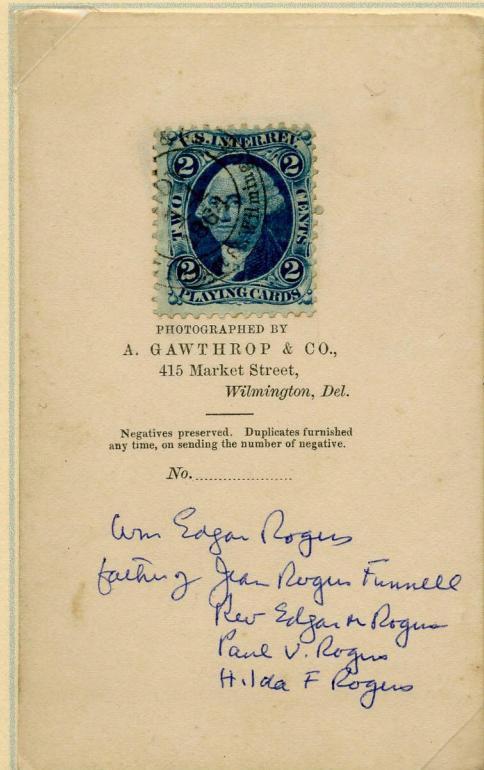
CDV by E A Boughton of Kalamazoo MI on a 2 cent bank check.

Worked 1863 to 1864.



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

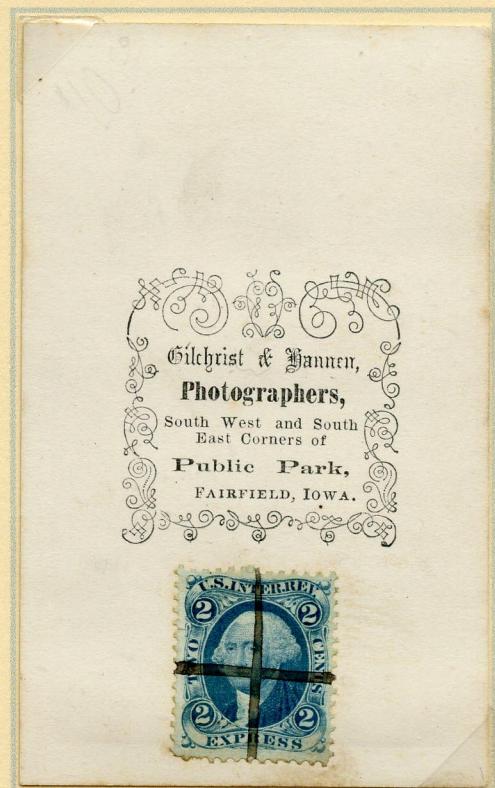
Started working in 1863.



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

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

Worked 1865 to 1866.

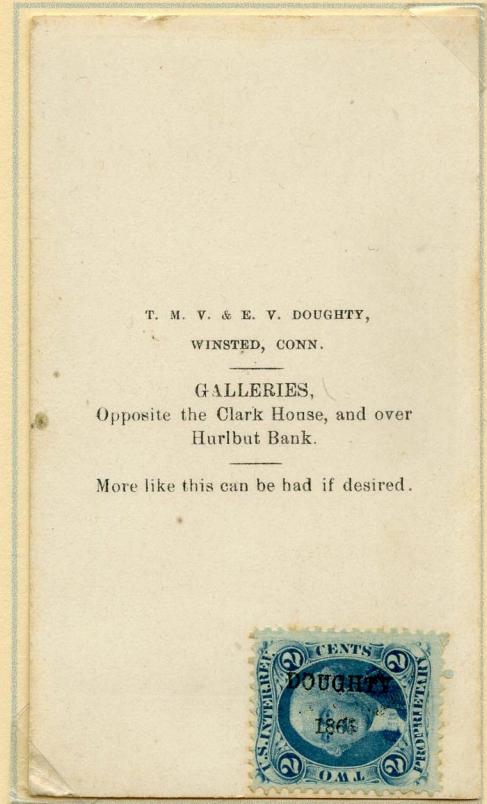


STAMP VARIETIES

Perforated 2 cent

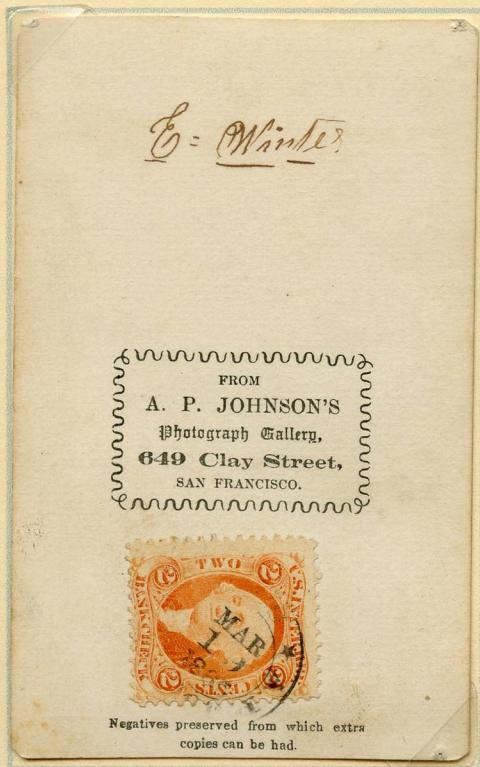


CDV by George B Shepherd of Rich Hill NY with a circular cancel "G B S Apr 3 1865" on a 2 cent US Inter rev. Photo is of Mrs John A Peck.



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.*

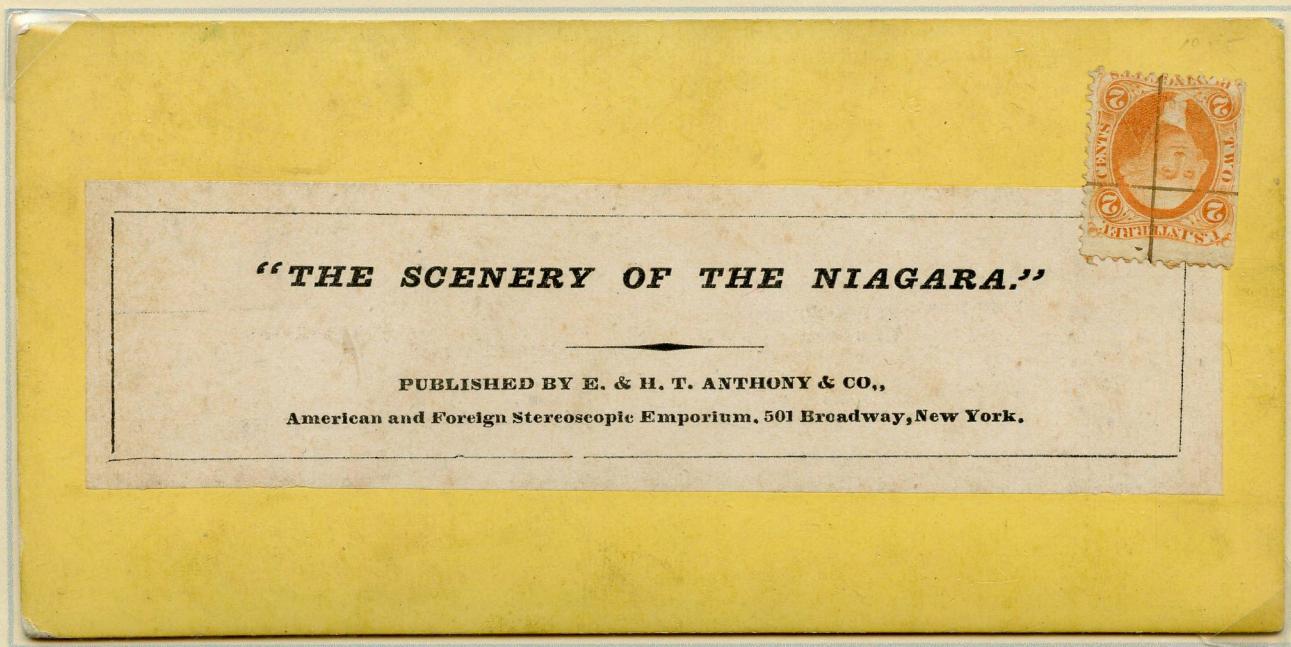


CDV of E Winter by A P Johnson's of San Francisco with a circular cancel dated Mar 11 1865 on a 2 cent bank check orange.

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

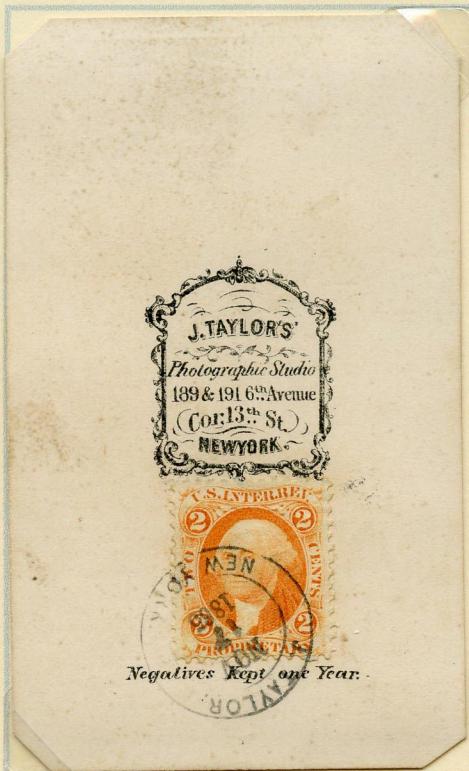
Photo side of A P Johnsons.





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
forn 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.*

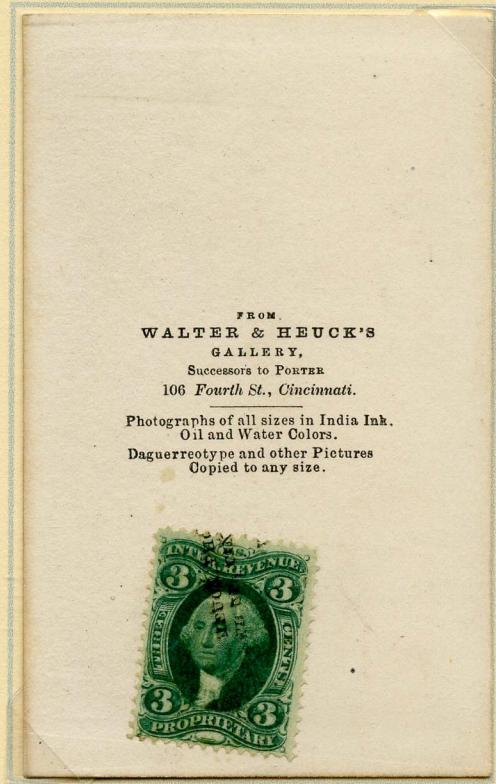
Photo by

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



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



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

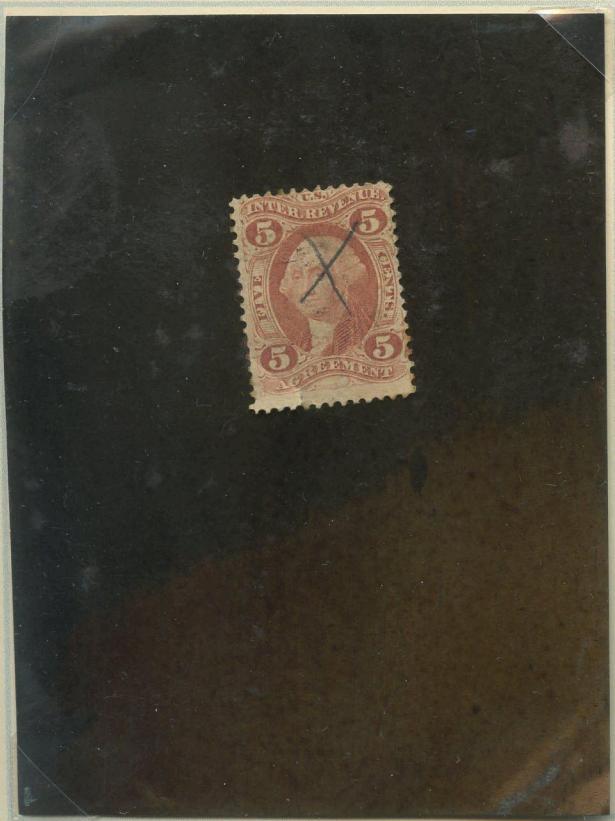
Tintype in frame (1/6 plate)
with "D BROS Mar 18 1865"
of Davis Brothers of
Portsmouth NH straightline
on a 5 cent playing card.

*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 forrn 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 Ind
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"

Moulton started business 1858



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

STAMP VARIETIES

Postage as Revenue

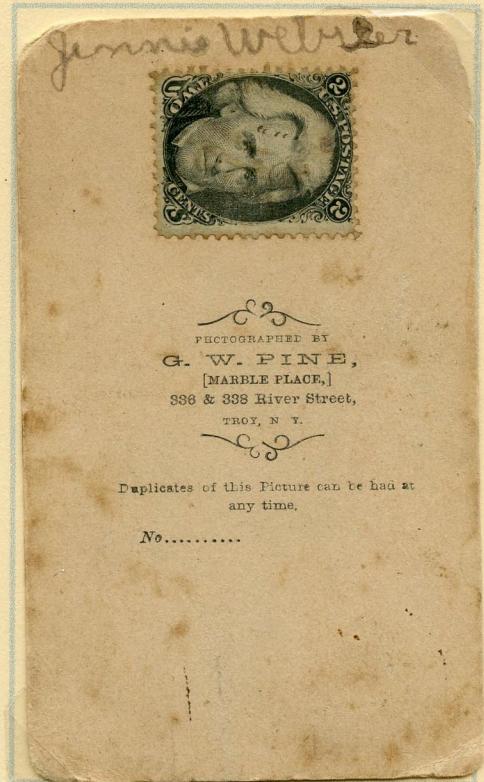
Using postage stamps in place of revenue stamps was illegal.



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.

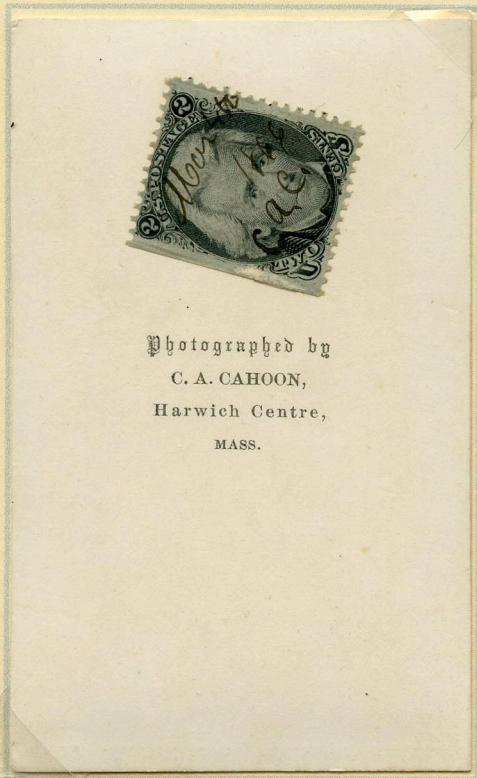
Pine was in business from 1860 to 1865.



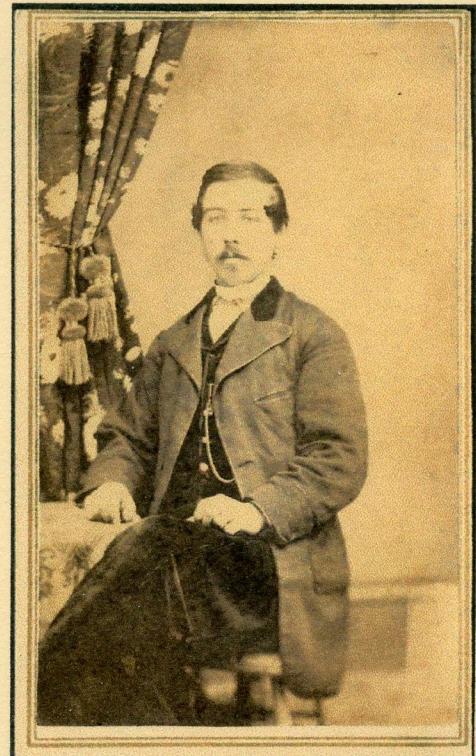
PHOTOGRAPHED BY
G. W. PINE,
[MARBLE PLACE,
836 & 838 River Street,
TROY, N. Y.

Duplicates of this Picture can be had at
any time.

No.....



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

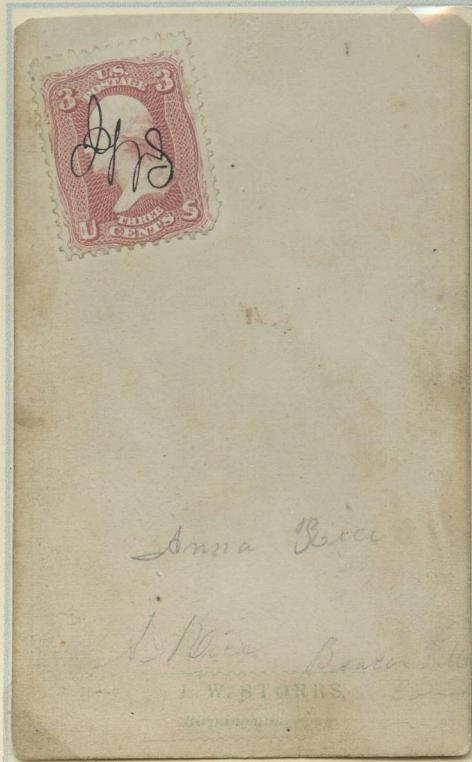
Postage as Revenue



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.

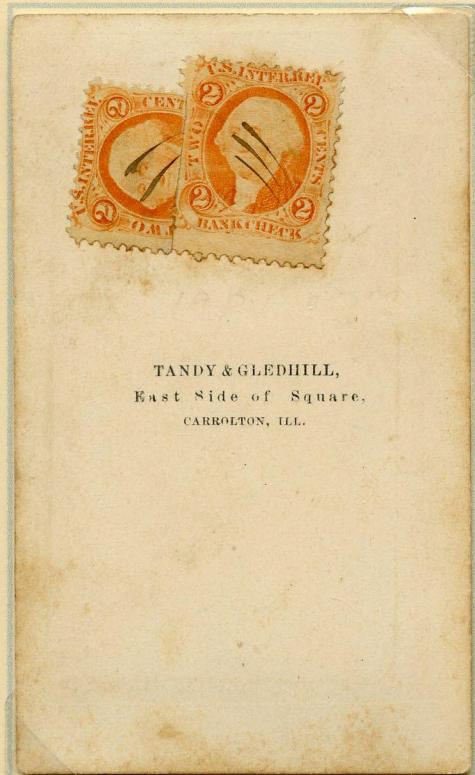


CDV of Anna Rice by J W Storrs of Birmingham CT. Three cent Jefferson manuscript "JWS".

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 Carrollton IL. Manuscript "///" on 1 1/2 two cent bank check. One stamp is a bisect making this a 3 cent tax payment.

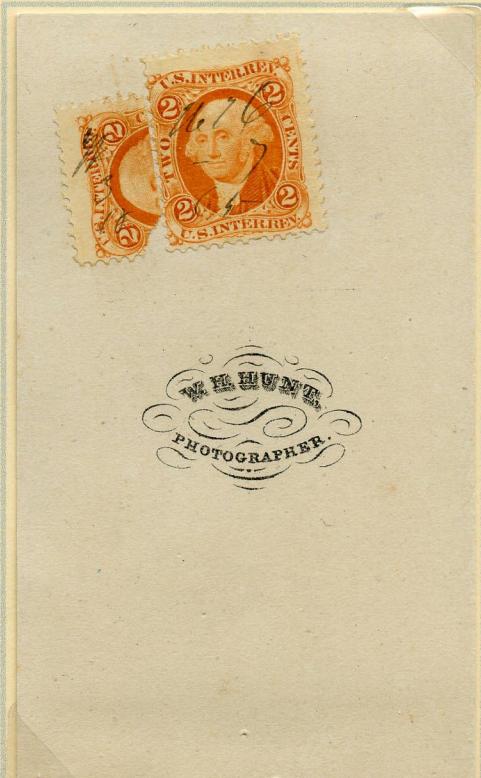


CDV by W H Hunt of unknown location. One and one half U S Int rev stamps with a manuscript cancel.



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.



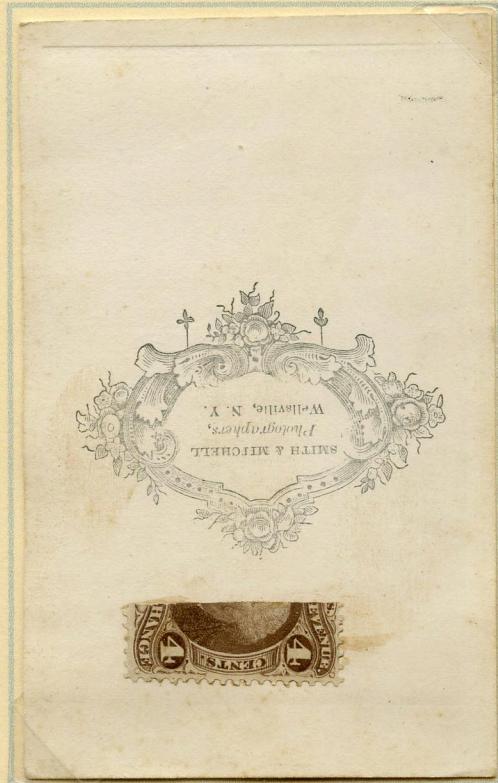
CDV by Edwin J Leland of Worcester MA with manuscript "X" cancel on 1 1/2 two cent proprietary blues.

Leland was in business from 1864 to 1879.

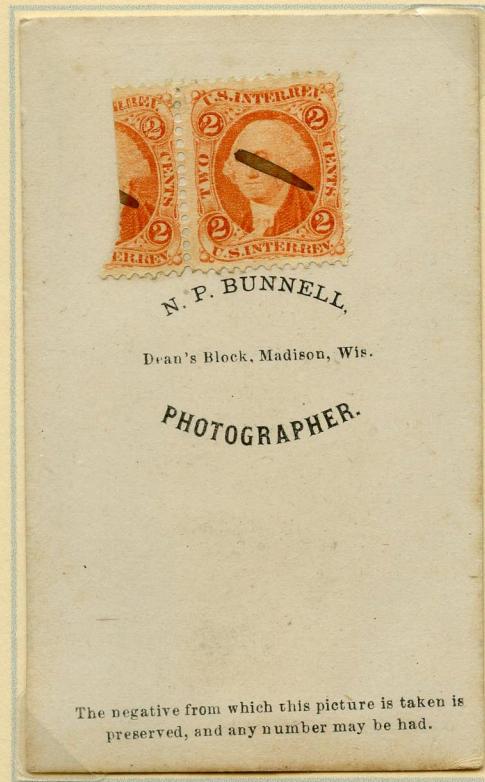
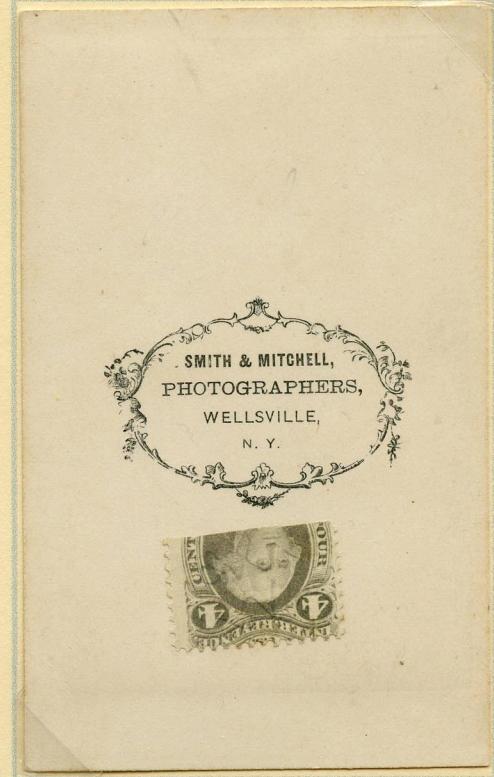
STAMP VARIETIES

Bisects

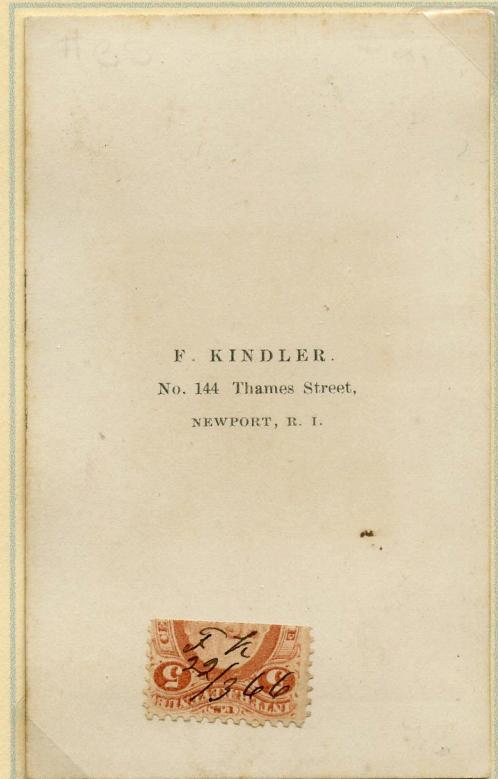
Bisects are the result of not having the correct value stamp and cutting a higher value stamp in half to make the correct rate. This process is illegal.



A pair of CDV'S by Smith and Mitchell of Wellsville NY.. A 4 cent Ind 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 by W H Sherman of Milwaukee WI dated Jul 7 1866. Extra perforations on a 2 cent proprietary.

Sherman worked from 1860 to 1880.

W. H. Sherman,
PHOTOGRAPHER,

385 (old No. 281) Main St.,
Milwaukee.



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



J. H. CROWNS,
Photographer,
FOX LAKE, WIS.

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 Furnald of Manchester NH with "DOF May 65" on a 2 cent proprietary with a partial imprint.

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

CLARK'S
PHOTOGRAPH ROOMS,

RICHMOND, ILL.



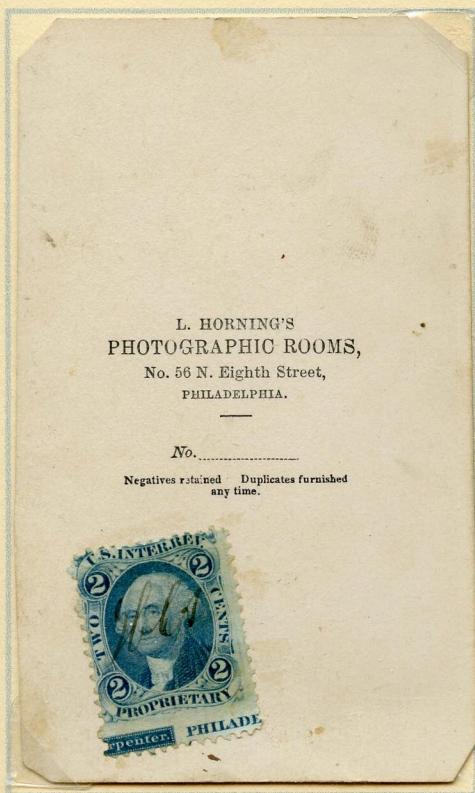
CDV by Forester Clark of Richmond IL, partial imprint on a 2 cent US inter rev.



PHOTOGRAPHED BY
D. O. FURNALD,
Manchester, N. H.

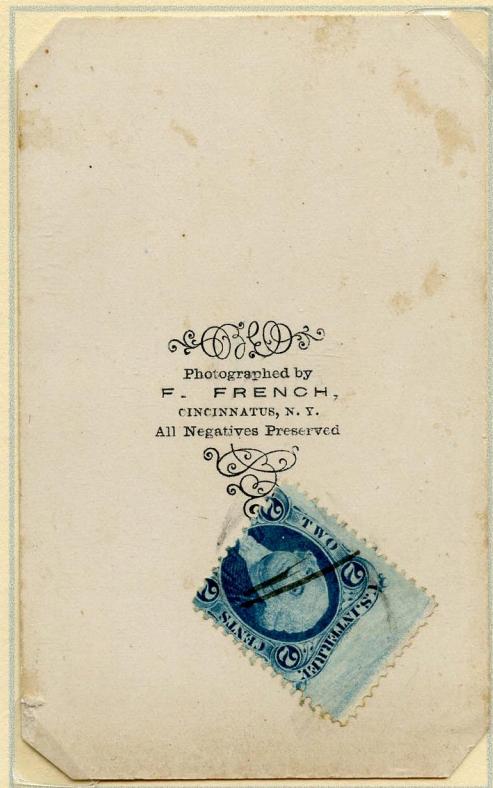
STAMP VARIETIES

Stamp Oddities



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

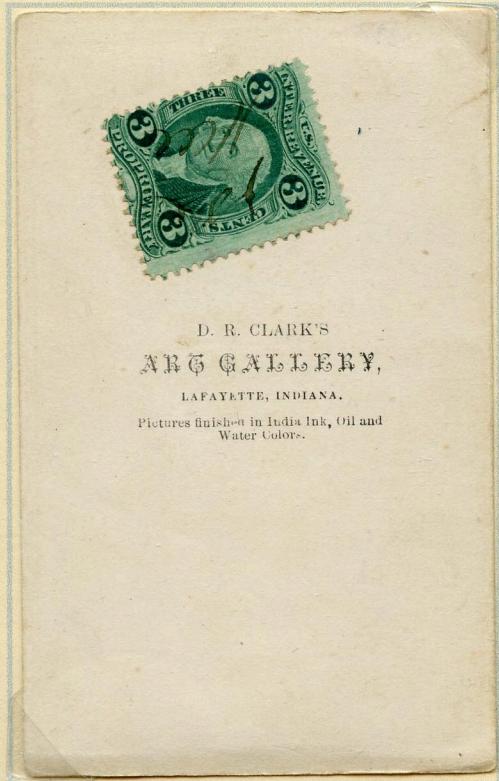
Worked 1864 to 1869.



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.

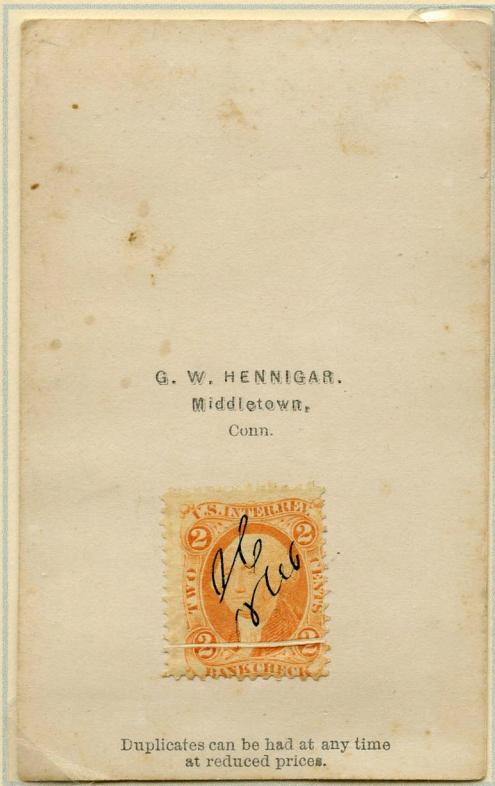
Weekes worked from 1850 to 1871.



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



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.

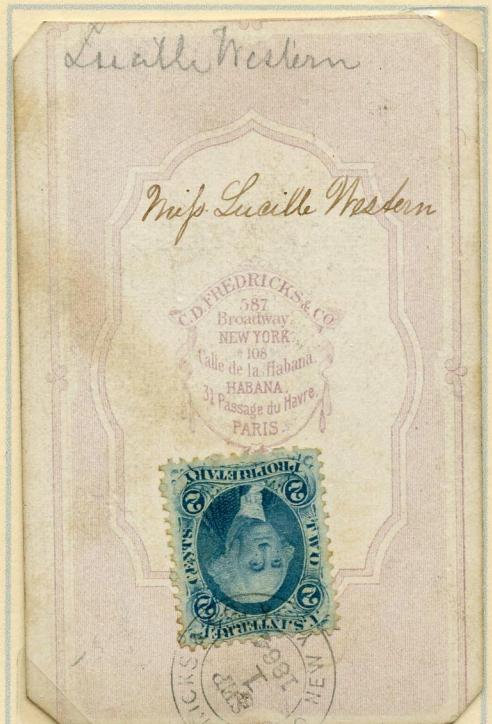
Stamp Oddities



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

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.

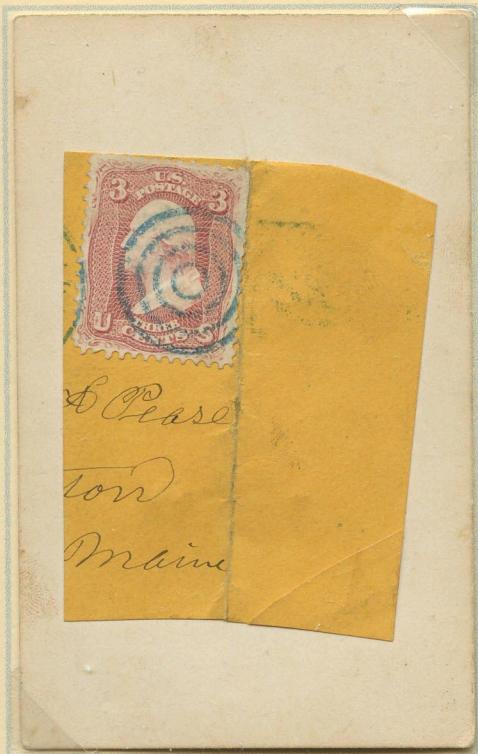
CDV of Mrs Lucille Western by C D Fredericks &
Co of New York NY. Two cent blue proprietary
with circular cancel dated Sept 1 1864. Stamp
shows the T13a double transfer.



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.

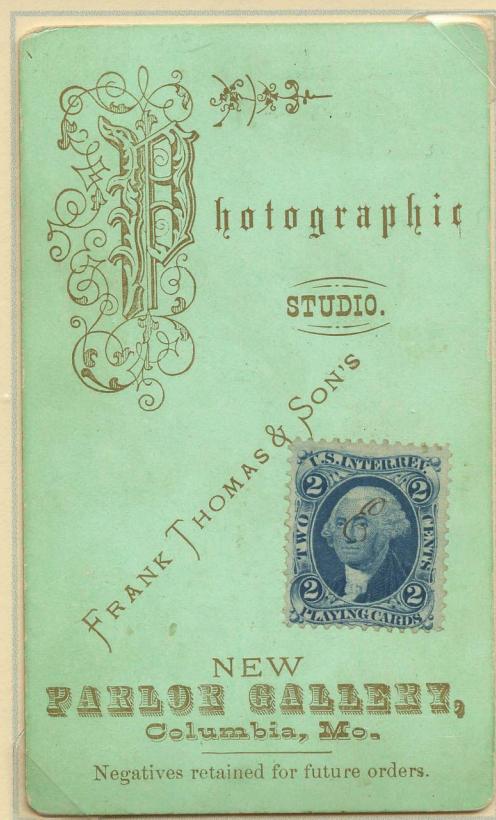
FANTASY:

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 inches 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 their interest to collectors.



Negatives retained for future orders.

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.

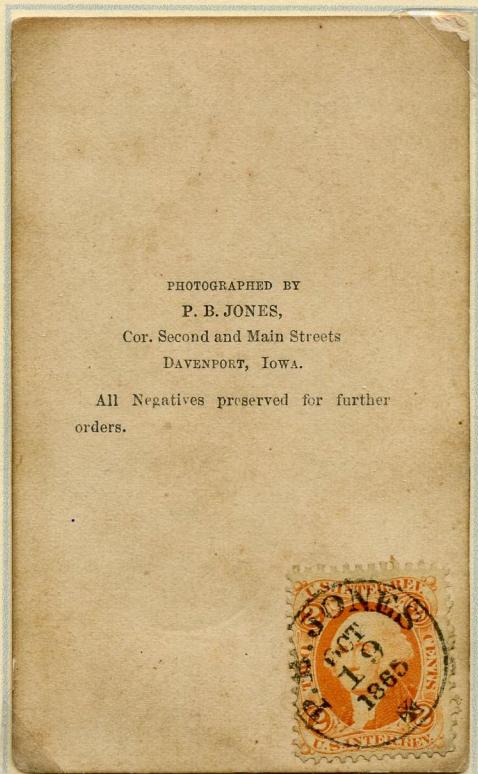


CDV by Elisha M Van Aken of Lowville NY a double circle cancel ties a 2 cent U S Inter Rev stamp dated Nov 24 1865. The stamp also has a March 8 1865 of Willard & Co of NY NY. Willard was a photographic supplier that sold Van Aken a sheet of stamps that they had already cancelled.

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.

JOHN LEACH & WIFE

D. D. MENDENHALL,
PHOTOGRAPHER,
FARMINGTON, ILL.
Negatives Preserved



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.



MR. & MRS. CORNELL.
PHOTOGRAPHERS,
Lodi, N. Y.

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 listed 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.

15
3/8

WM. PIERCE,
PHOTOGRAPHER,
Brunswick, Me.



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

*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.



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

T. M. V. & E. V. DOUGHTY,
WINSTED, CONN.

GALLERIES,
Opposite the Clark House and over
Hurlbut Bank.

More like this can be had if desired.



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.*

BRUSTER BROS.
PHOTOGRAPHERS,
Waverly, N. Y.



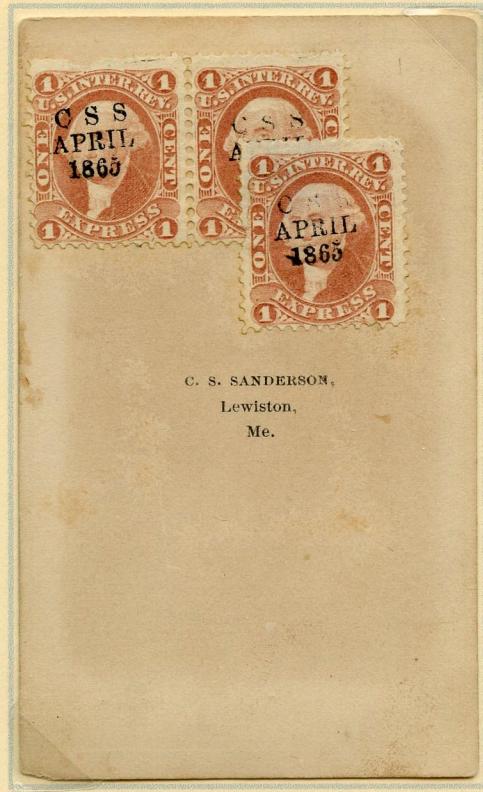
CANCELLATION TYPES

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".

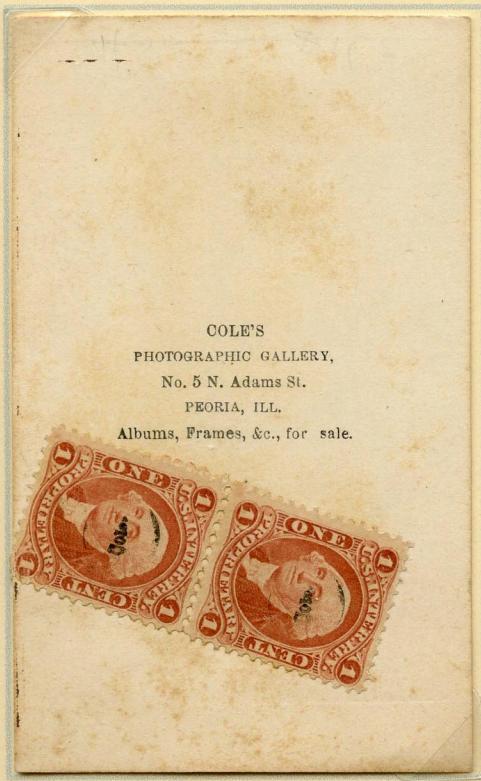


CDV by C S Sanderson of Lewiston ME with three 1 cent express canceled "C S S April 1865".



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



MARSHALL,
PHOTOGRAPHER,
Studio Building,
Cor. Tremont and Bromfield Sts.,
BOSTON.

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.*



Charles Kellogg

Duplicates of this picture can be
had, if desired.

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.

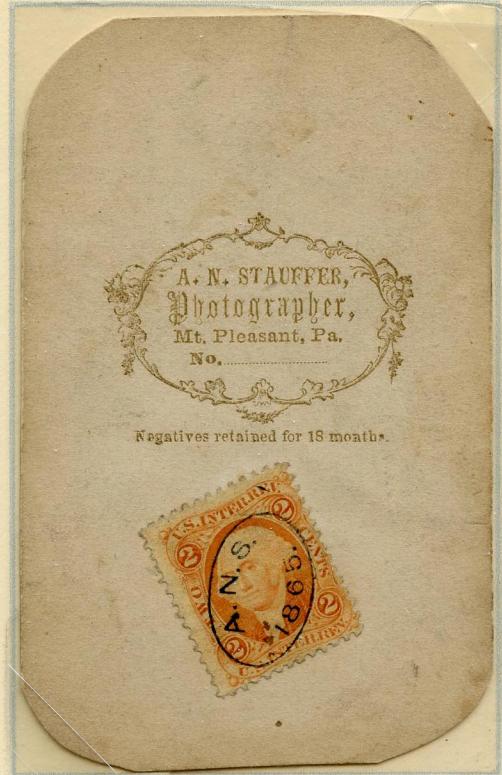
CANCELLATION TYPES

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 N Green of Marion OH.
Two cent orange bank check
canceled "Green & Epsly /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"

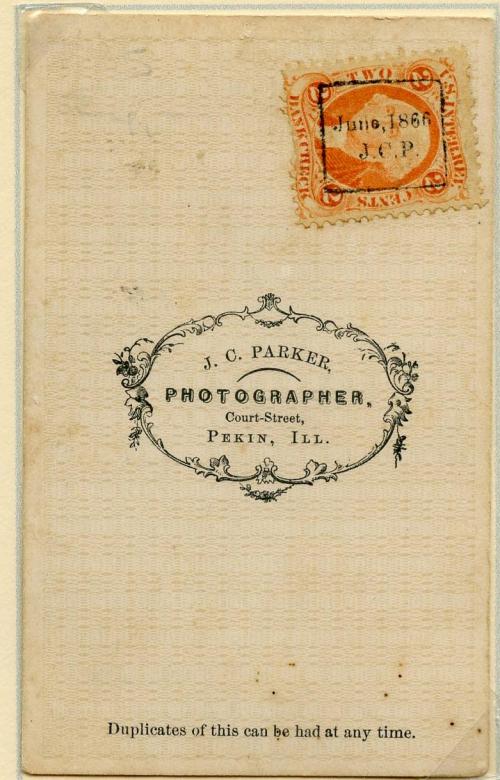


CANCELLATION TYPES

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.



Duplicates of this can be had at any time.

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.

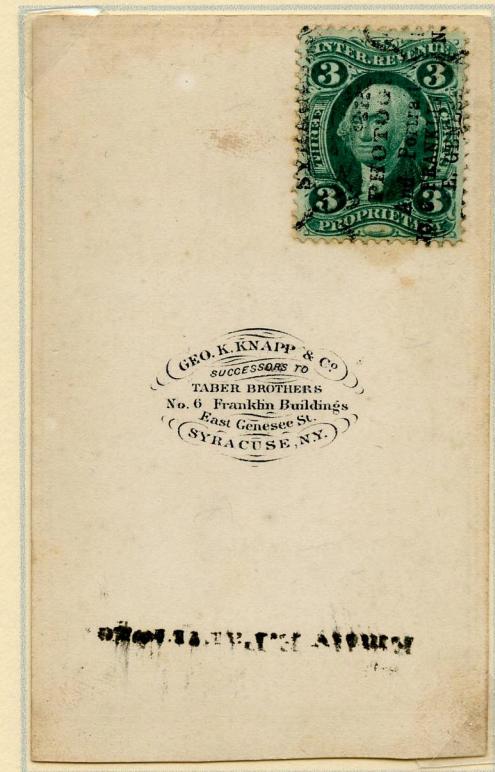
CDV by G B Dana of Pawtucket RI. Boxed "GBD" on a 2 cent U S Inter Rev.



Cartes de Visite,
BY
G. B. DANA,
Cor. Main & Milk Sts.,
PAWTUCKET, R. I.

Duplicates made at any time.

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.

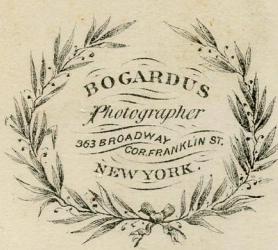


CANCELLATION TYPES

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.



CF 82-3
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.

Decoration of the North side of the Church, at the Centenary Jubilee, Feb. 19th and 20th, 1866, Salem, N. C.



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.,
PHOTOGRAPHERS,
MARYSVILLE.

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



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.

Fanny M. Hauser,
Dutch Flat,
Cal..



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

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

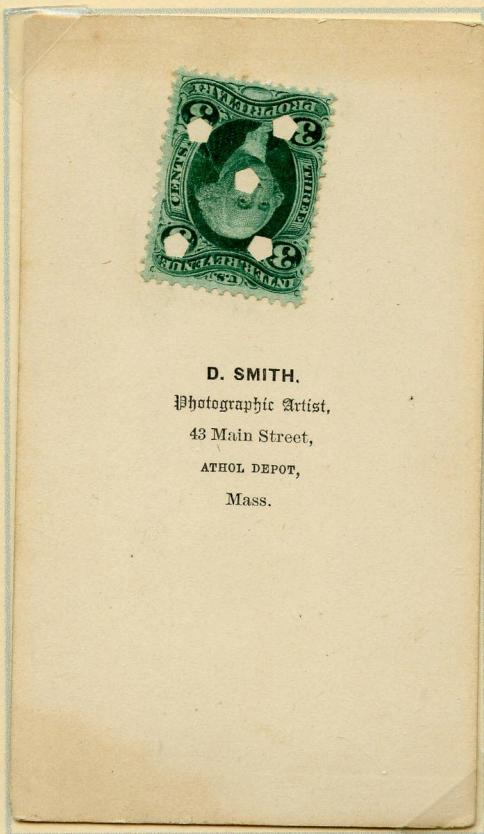
Worked 1866 to 1870.



CANCELLATION TYPES

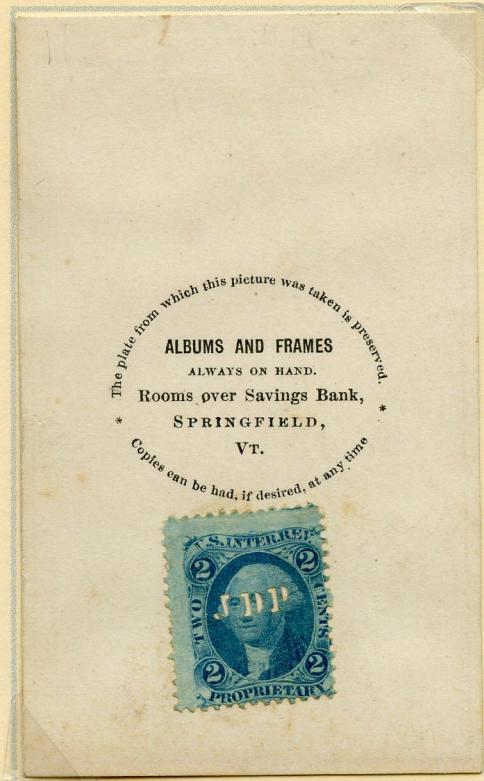
Punched

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



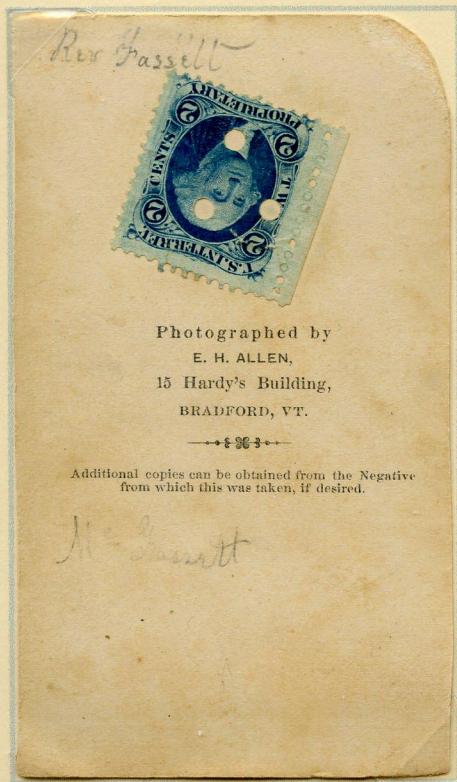
CDV by D Smith of Athol Depot MA with five hex punches on a 3 cent proprietary.

Worked 1864 to 1866.



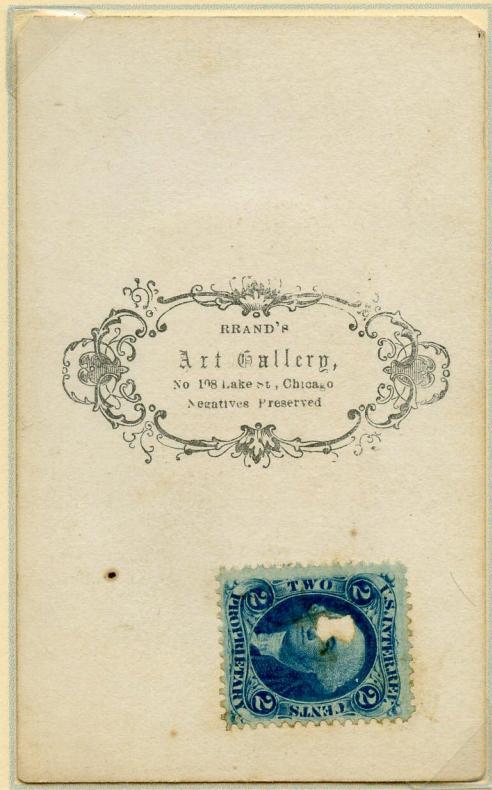
CDV by James D Powers of Springfield VT with "JDP" punch cancel on a 2 cent proprietary.

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

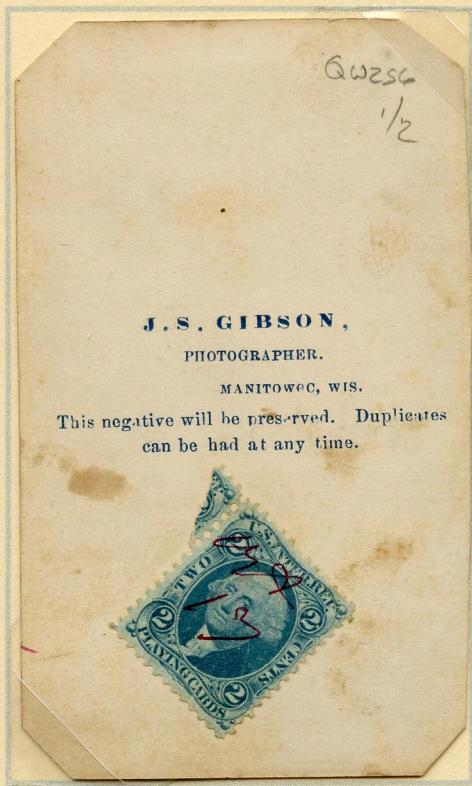


CDV by Brands of Chicago IL. Train conductor style punch on a 2 cent blue proprietary.

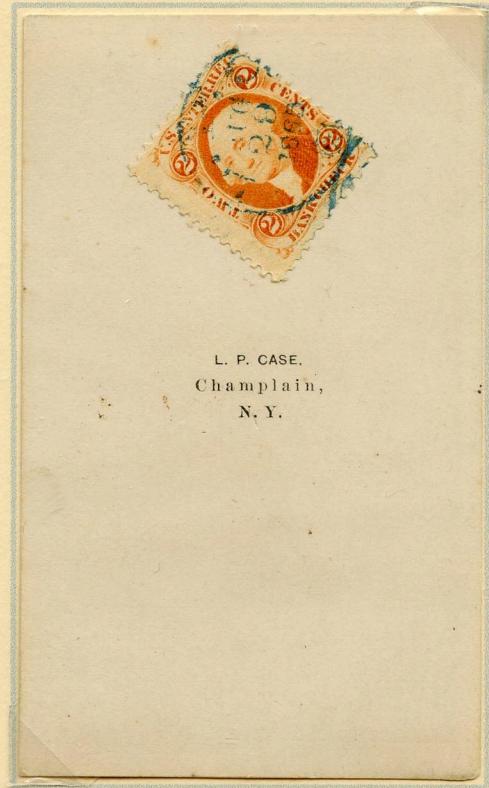
Worked 1859 to 1900.

CANCELLATION TYPES

Colored Cancels



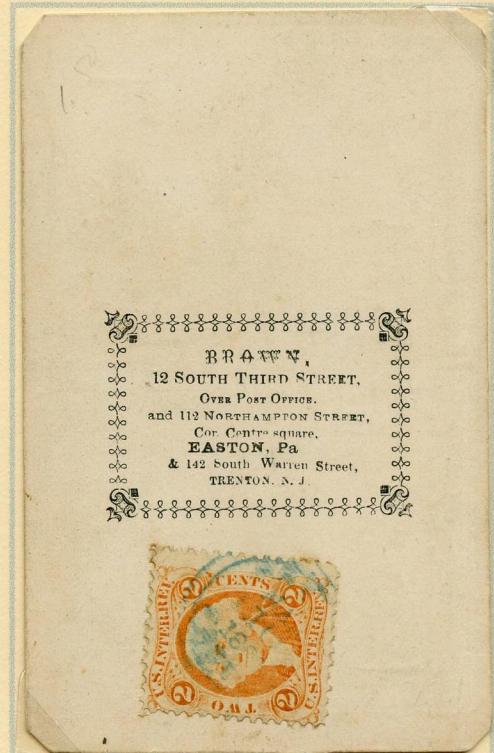
CDV by J S Gibson of
Manitowoc WI with a two
cent playing card blue with
a red ink manuscript cancel.



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 1865 with a
blue cancel on a 2 cent US
inter rev.

CANCELLATION TYPES

Manuscript

CHARLES N. CHURCHILL

A. W. BARKER,
Photographer,
South West Corner of the Square,
CANTON, ILLS.

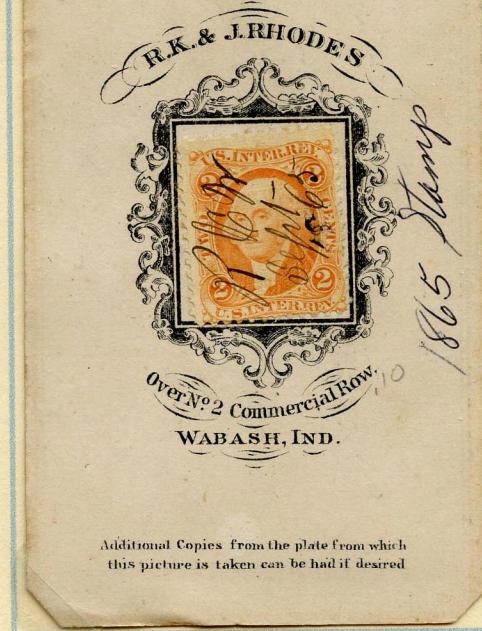
Prints can be had from this Negative
at any time.



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.

*This picture was in
a Family Album dated
Book 1865*



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

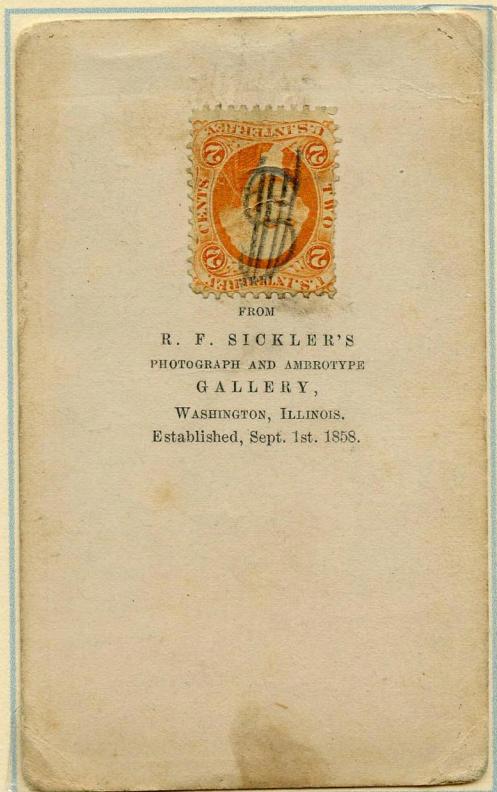


CDV with fancy MS of Goufrey
Stamm of Milwaukee WI on a
2 cent US Inter Rev.

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

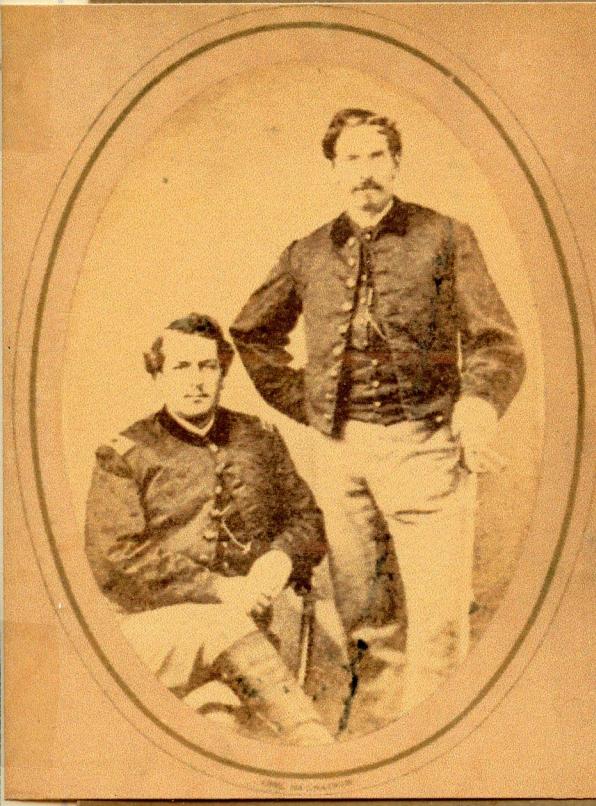


R. F. SICKLER'S
PHOTOGRAPH AND AMBROTYPE
GALLERY,
WASHINGTON, ILLINOIS.
Established, Sept. 1st. 1858.



TAXED ENLARGEMENTS

5c Tax



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.

TAXED ENLARGEMENTS

Large Photo 10c Tax



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..

TAXED ENLARGEMENTS

Large Photo 15c Tax



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

TAXED ENLARGEMENTS

Large Photo 30c Tax

Frederic Kremer.

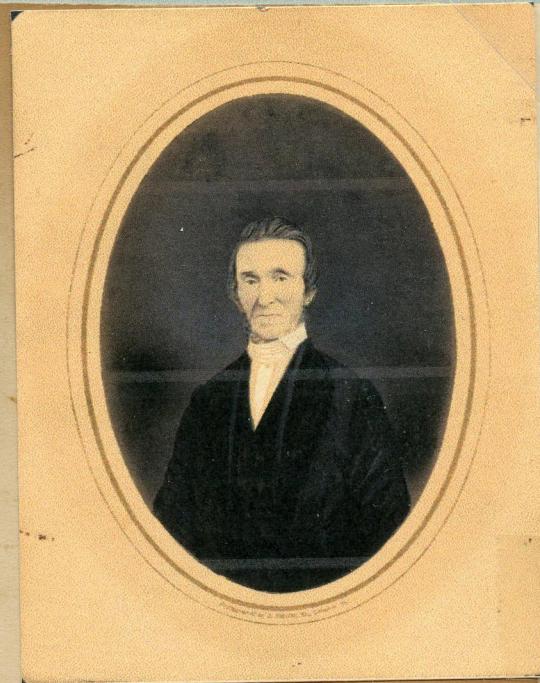
Father of F W. Kremer

Grand " of Edwd. P Kremer

Great " " of Frederick B. Kremer

Great-great-grandfather of

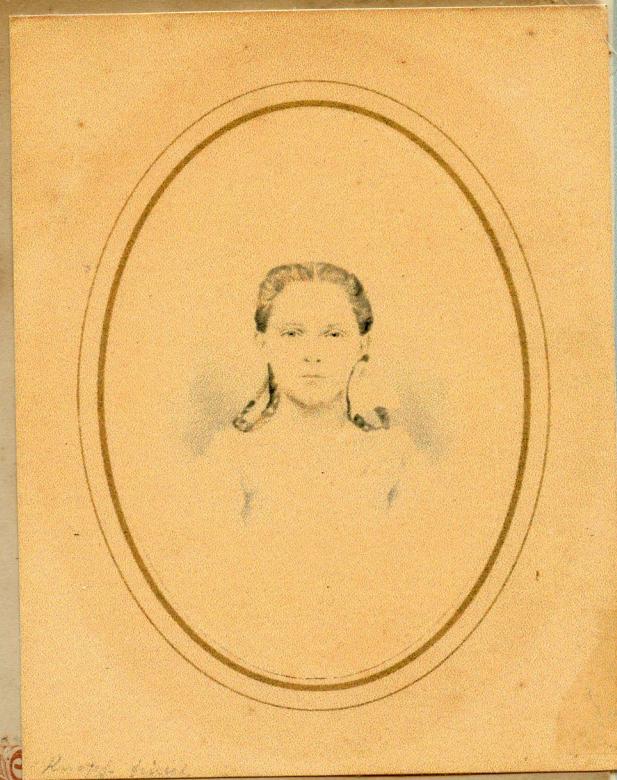
Jan Kremer Loveland



Colorized blowup of Frederick Kremer by J Smith Sr of Lebanon PA. Circular cancels dated Feb ?? On three 10 cent certificates.

TAXED ENLARGEMENTS

Large Photo 50c Tax

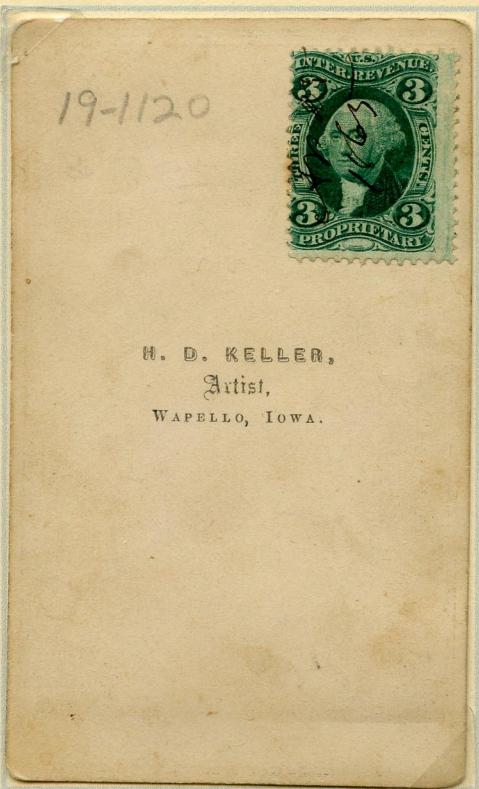


Enlarged photo of a girl by ??rker of Cent?? With a double circle cancel dated Jul 19 1866 on four 5 cent agreement and three 10 cent bill of lading stamps.

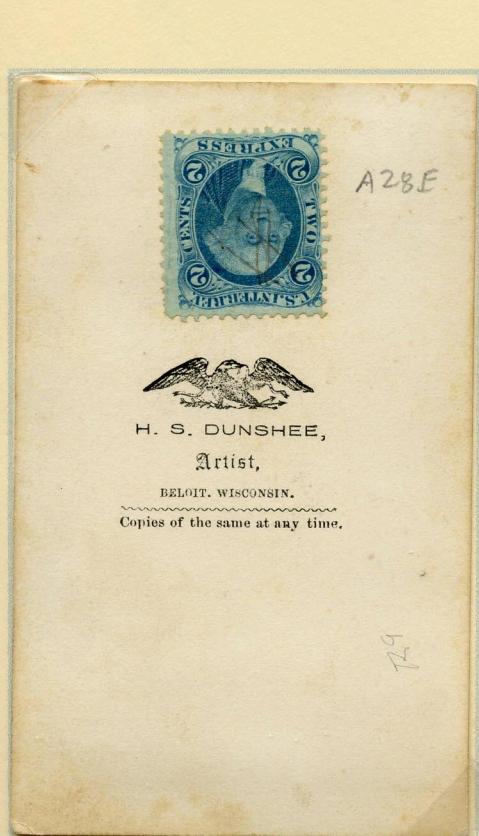
The fifty cent tax was on a ten dollar purchase.

ARTISTS/PHOTOGRAPHERS

Male Artists

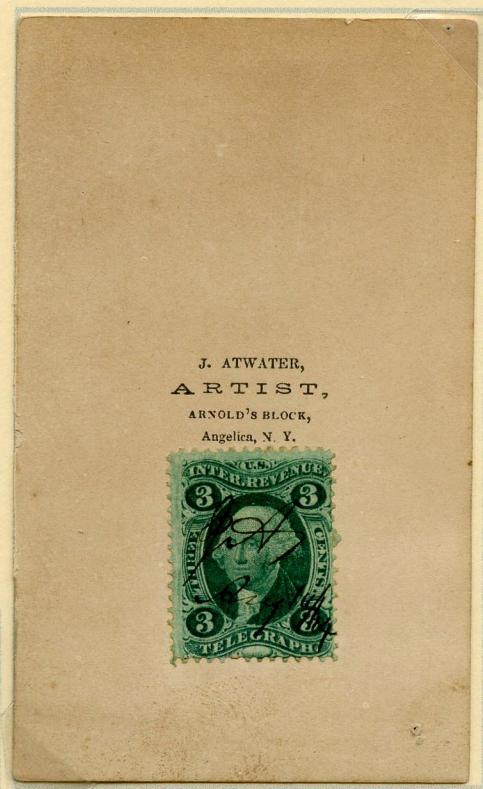
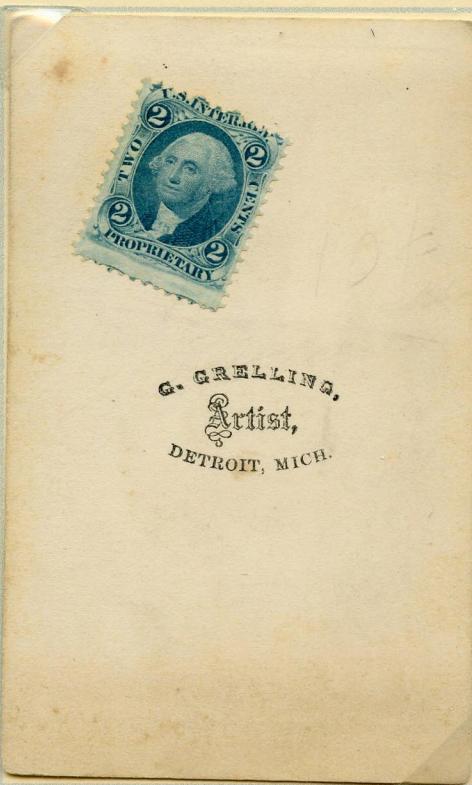


CDV by H D Keller of Wapello IA with a manuscript cancel on 3 cent proprietary.

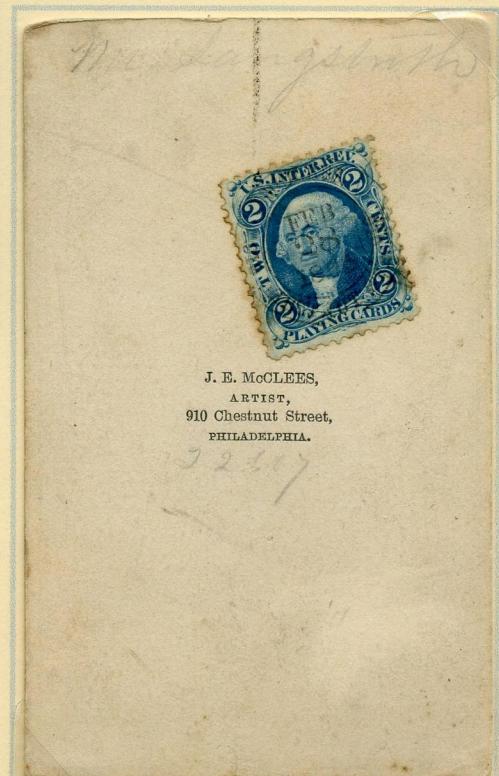


CDV by H S Dunshee of Beloit WI with a line cancel on a 2 cent express.

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



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



ARTISTS/PHOTOGRAPHERS

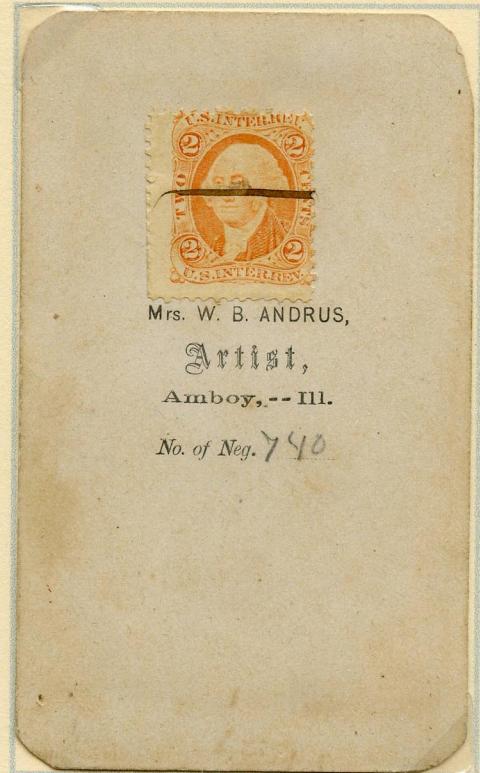
Women Artists

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



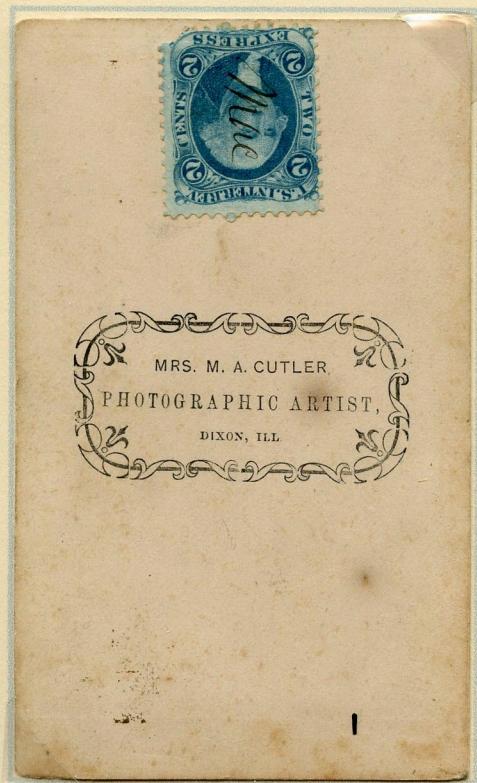
CDV by Mrs W. B. Andrus from Amboy IL. Manuscript cancel on a 2 cent US inter rev.

Mrs Andrus was in business from 1860 to 1864.



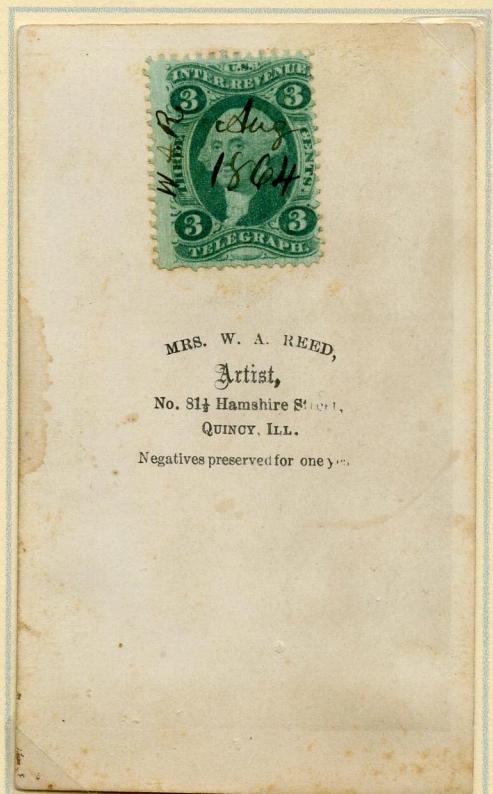
CDV by Miss Lucretia Gillet of Saline MI with 2 cent bank check.

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.

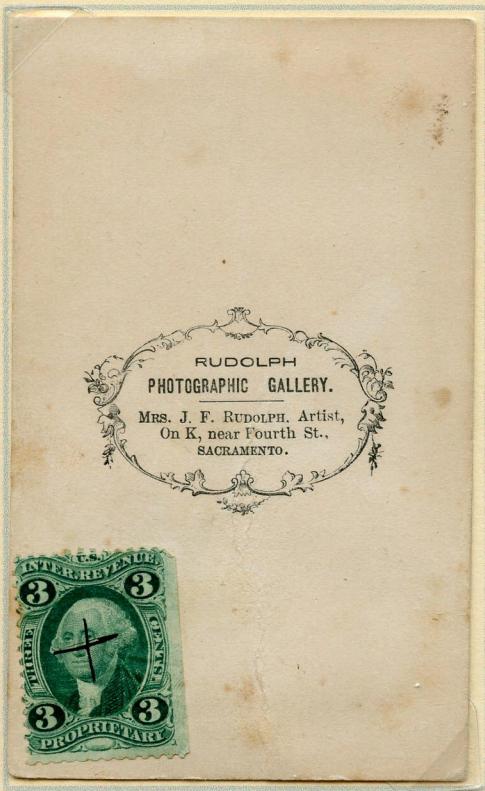


CDV by Mrs. W.A. Reed of Quincy IL. Manuscript cancel "WAR" and "Aug 1864". First month of use cancel.

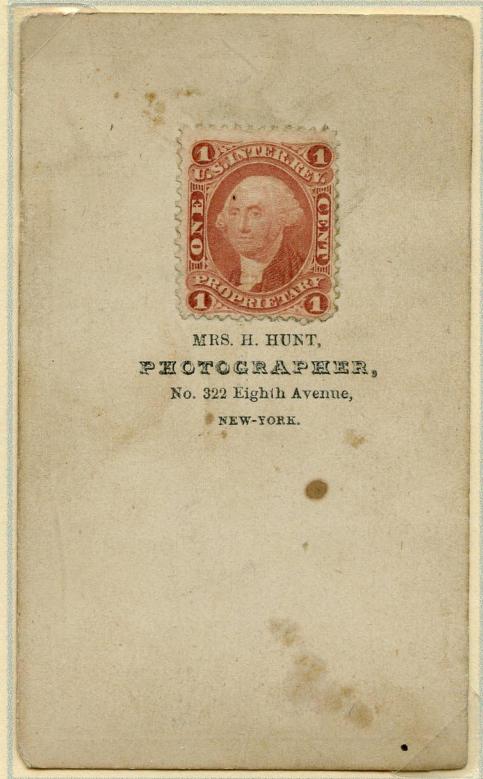
Mrs. Reed took over from her husband in 1859 and worked until 1888.

ARTISTS/PHOTOGRAPHERS

Women Artists

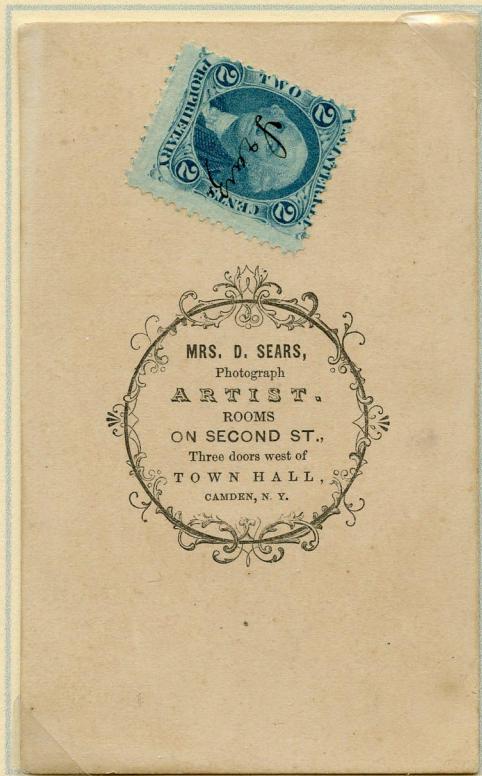


CDV by Mrs J F Rudolph of Sacramento CA. A 3 cent proprietary canceled with a "X".



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.

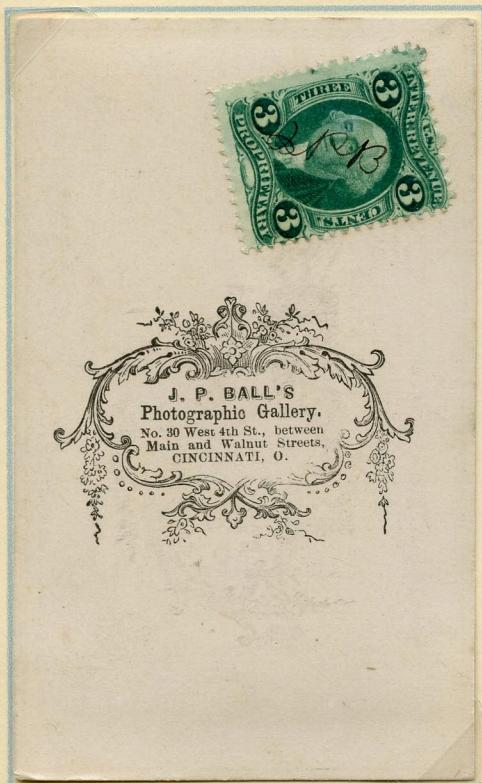
Started working in 1862.

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.

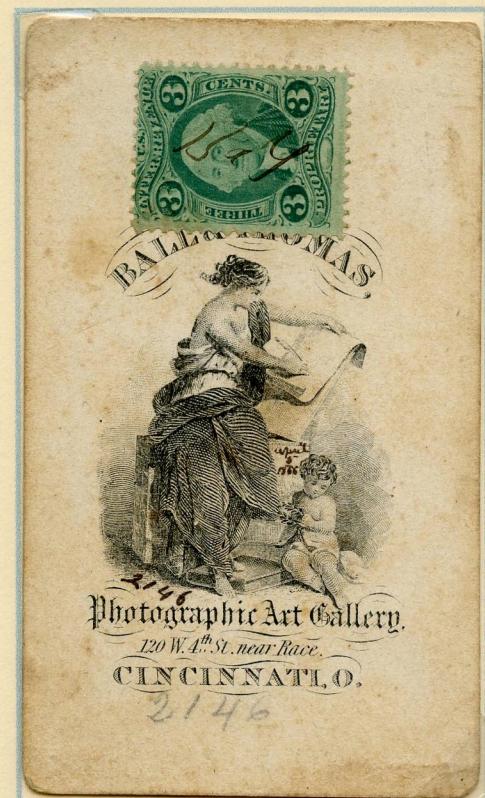
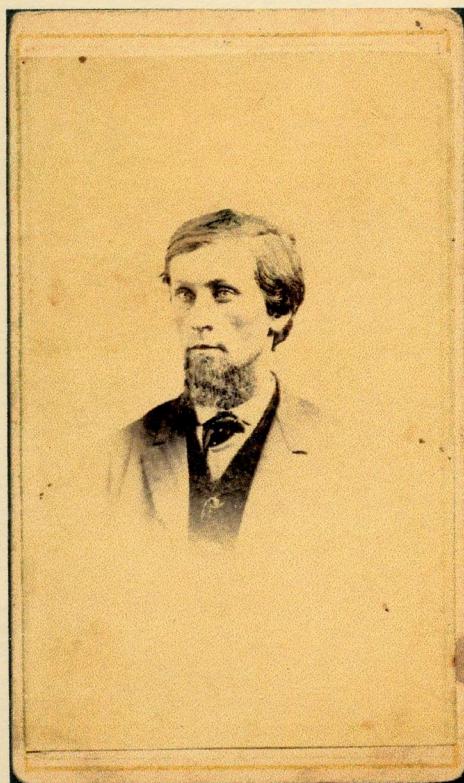
Ball is known by his views of the African slave trade and the southern cotton and sugar plantations.



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

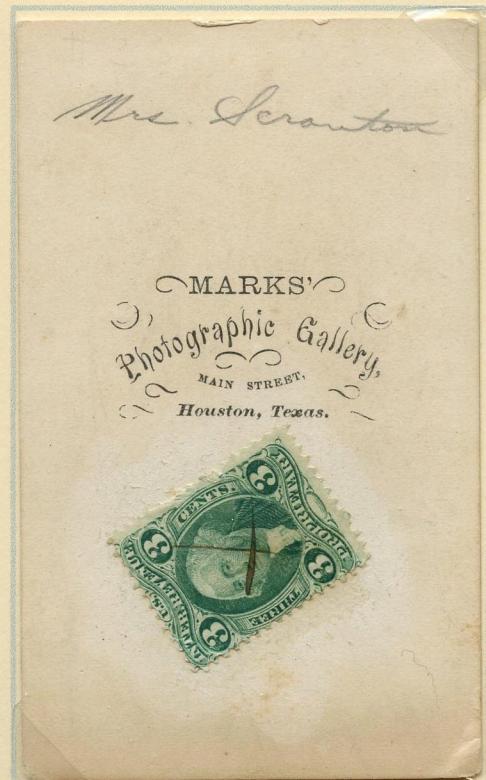
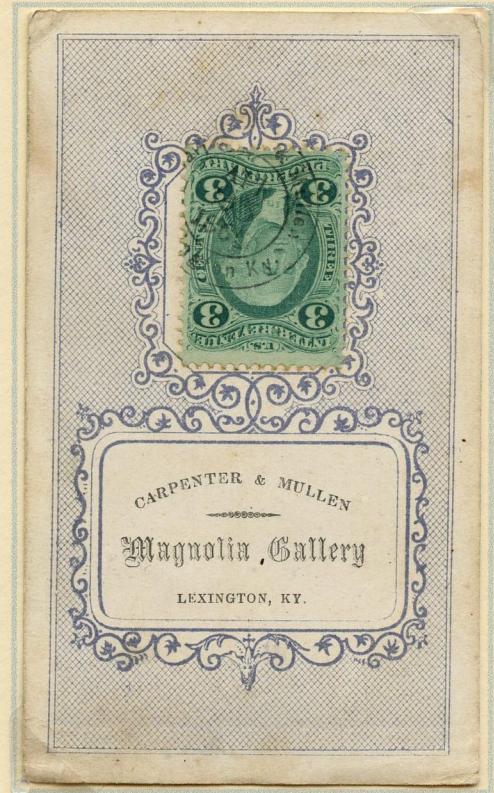
Kentucky and Texas



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

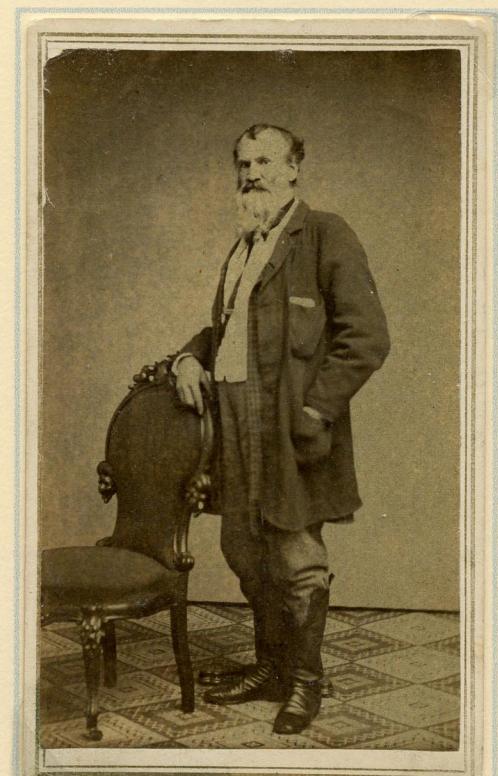
Elrod Bros worked from 1859 to the 1860's.

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 cancelled with an "X".

Worked in Houston 1866 to 1868 then moved to Austin.

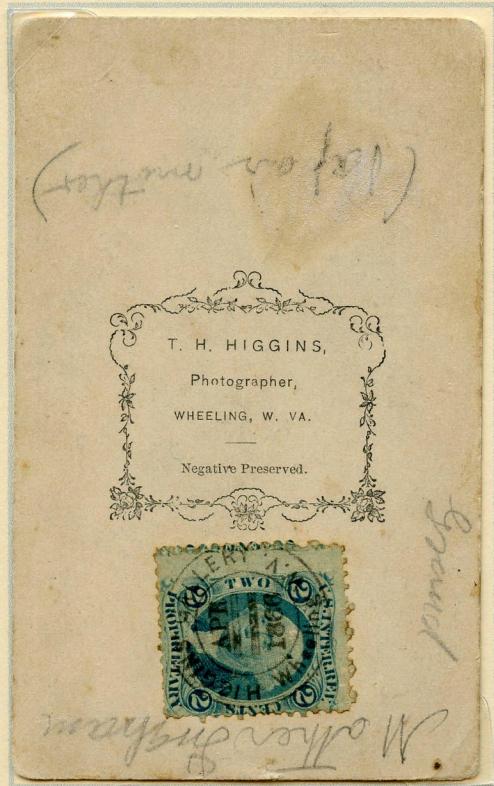


CDV of Mr Benj Scranton by Marks of Houston TX. Three cent proprietary cancelled with an "X".

Worked in Houston 1866 to 1868 then moved to Austin.

PHOTOS BY STATE

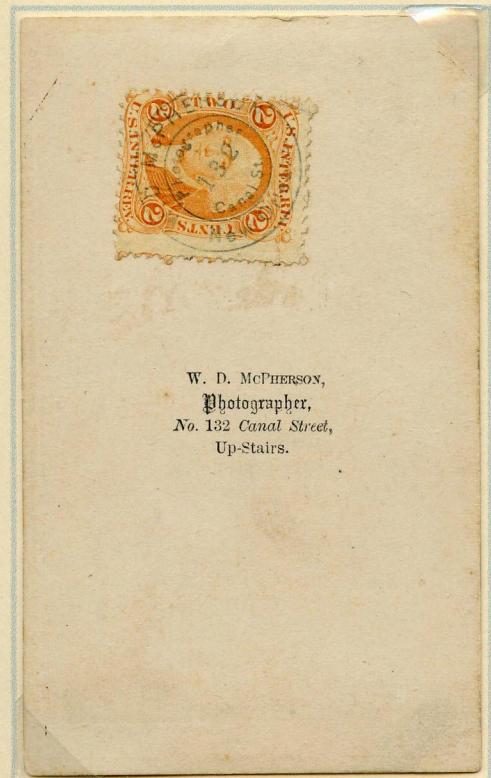
Southern Locations



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.

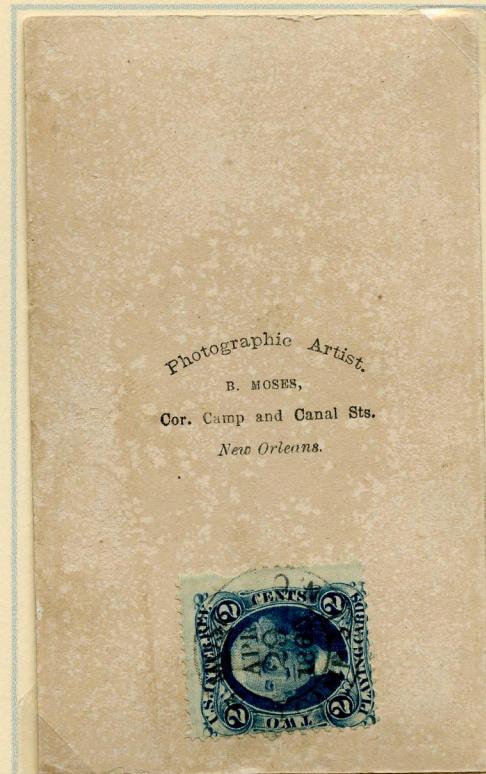


Worked 1846 to 1867.

W. D. McPHERSON,
Photographer,
No. 132 Canal Street,
Up-Stairs.

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.



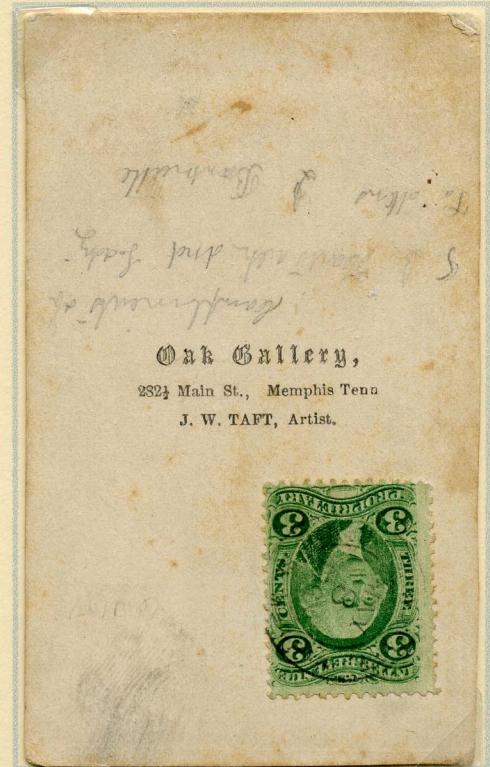
PHOTOS BY STATE

Southern Locations

CDV by Horatio A Olwell of Mobile AL. Circular cancel dated "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.



H. A. BALCH'S
STAR PHOTOGRAPH GALLERY,
Nos. 219 and 221 Main Street,



All negatives preserved.

Duplicates can be had by sending name and address.

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. 1111

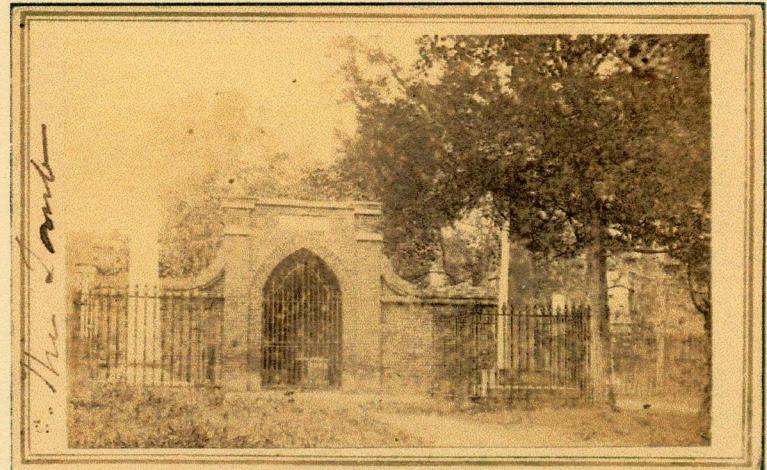
PHOTOS BY STATE

Virginia

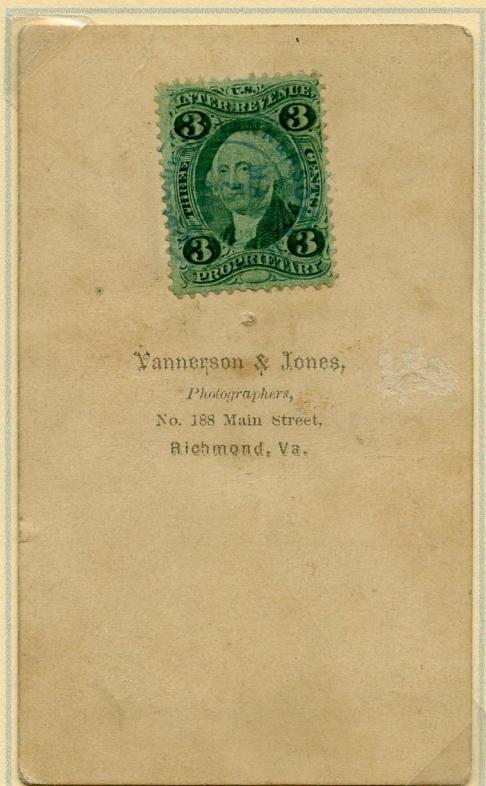


CDV by M V W A
(Mount Vernon
Womens Association) of
Washington's tomb. Three cent
bank check with manuscript
cancel.

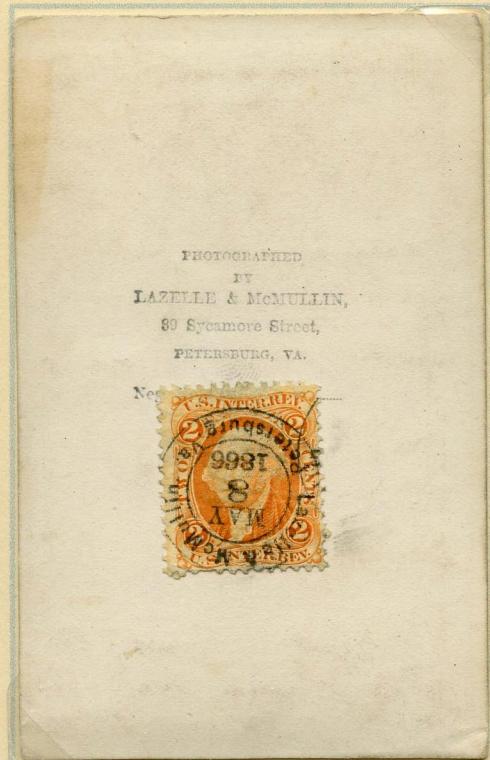
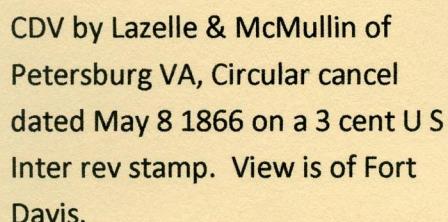
These were sold to raise funds to maintain Mount Vernon.



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

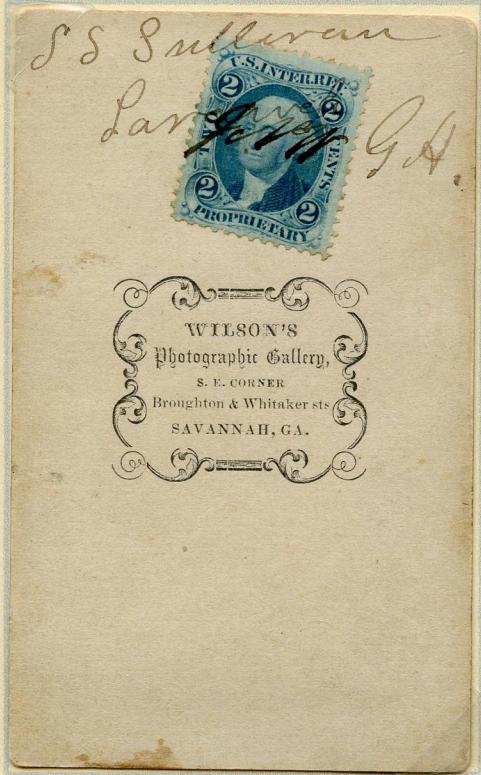


PHOTOGRAPHED
BY
LAZELLE & McMULLIN,
89 Sycamore Street,
PETERSBURG, VA.



PHOTOS BY STATE

Southern Locations



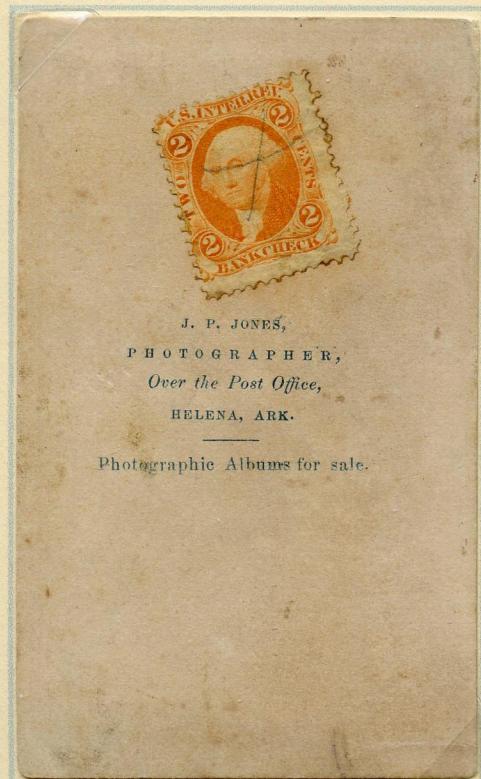
CDV of S S Sullivan by (Jerome N) Wilsons of Savannah GA. Manuscript cancel on a 2 cent proprietary.

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.



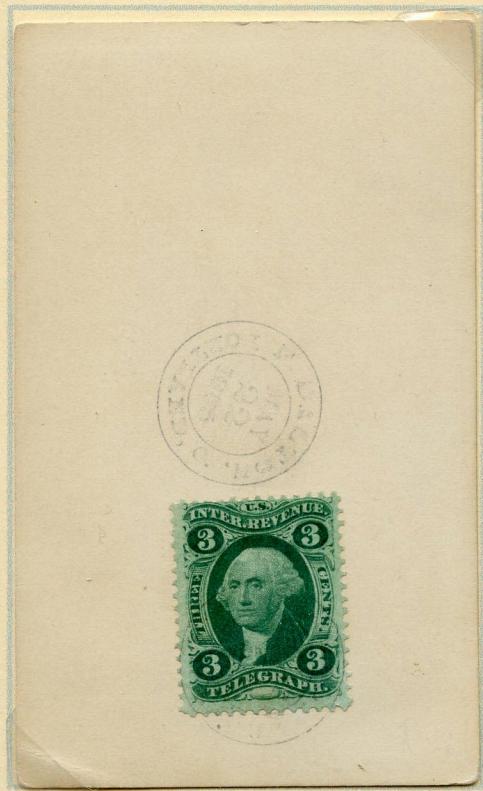
CDV of Mollie Collins by J P Jones of Helena AR. Two cent orange bank check with "X" cancel.

Listed on 1865 IRS tax list.

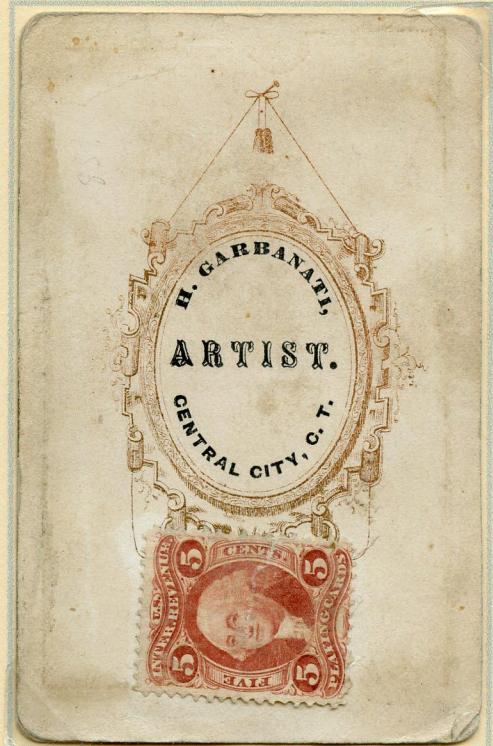


PHOTOS BY STATE

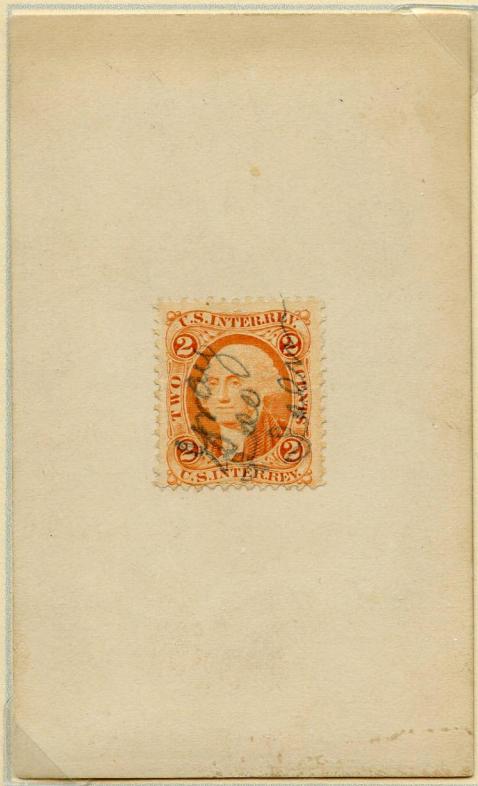
Uncommon Western Locations



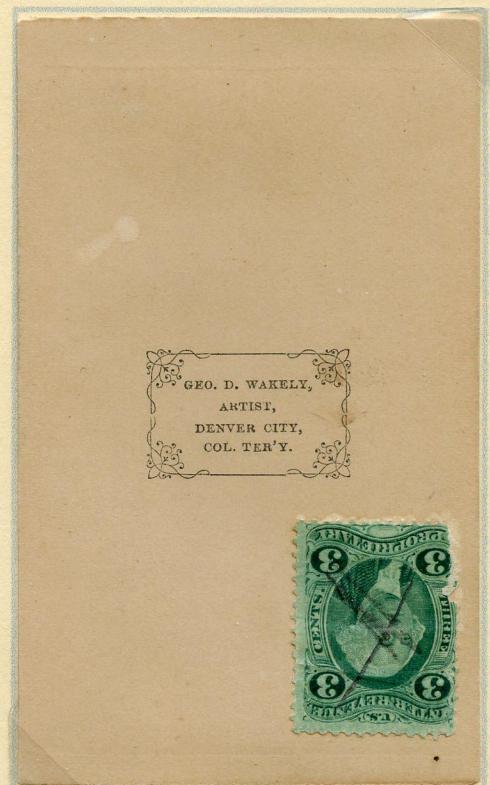
CDV by F Dalton of Portland OR with a 3 cent telegraph. Two circular cancels, one tying, dated May 22 1865.



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



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

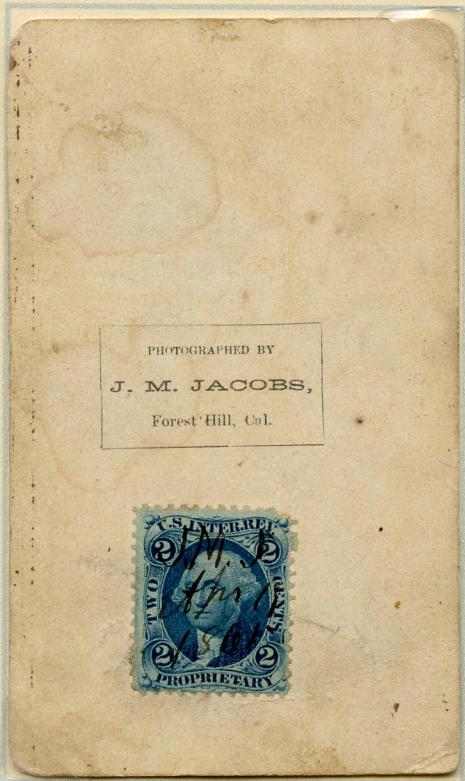


CDV by Geo D Wakely of Denver CO with a 3 cent proprietary.

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.



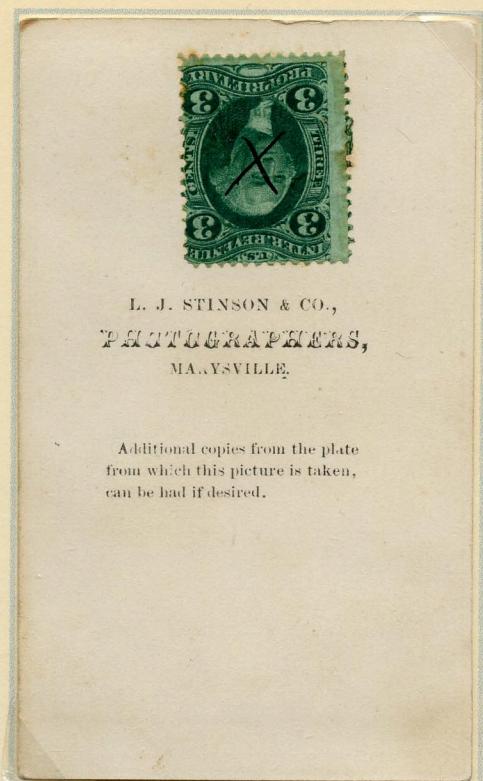
CDV by Silas Selleck of San Francisco CA with a 2 cent proprietary.

Selleck was in business from 1865 to 1876.



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

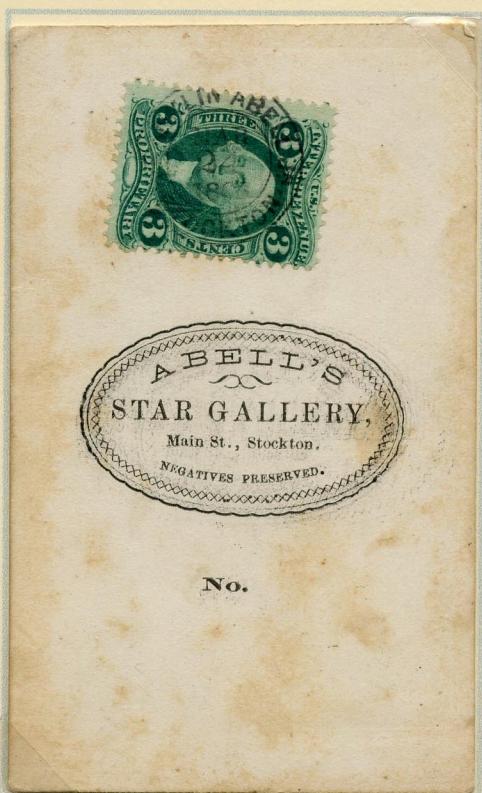
Bradley & Rulofson were in business from 1858 to 1889.



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

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.



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

PHOTOS BY STATE

Uncommon Midwest Locations

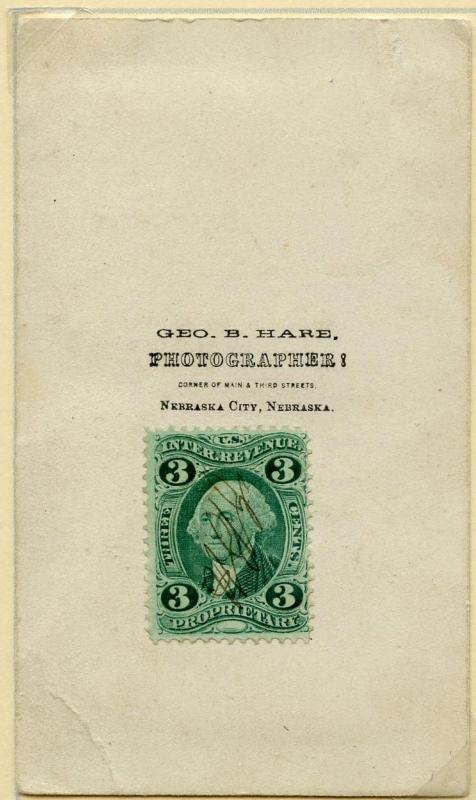
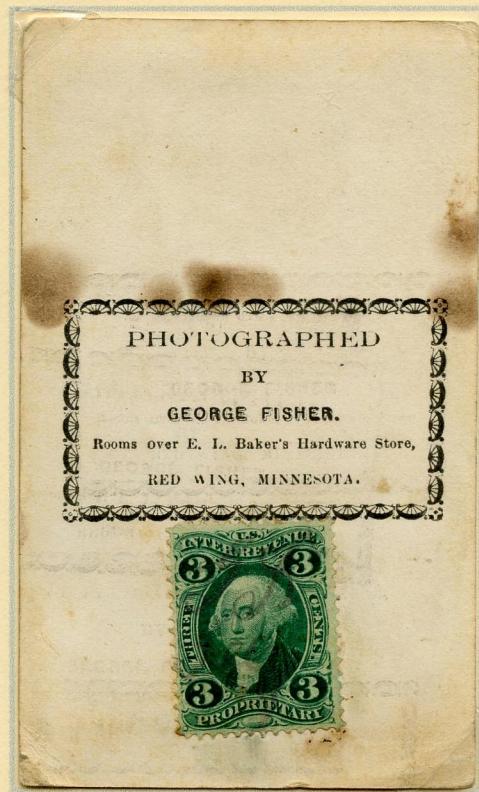


CDV by J G Morton of Canton
MO with two 1 cent express.

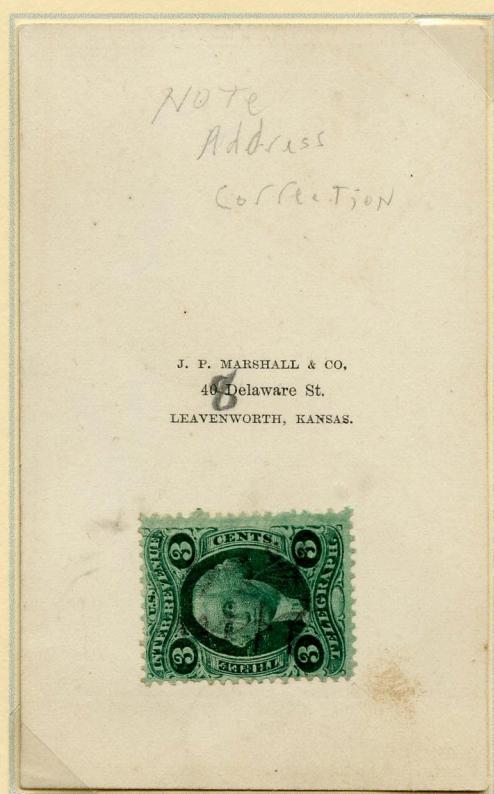
*Mo locations outside of St Louis
are hard to find.*

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.

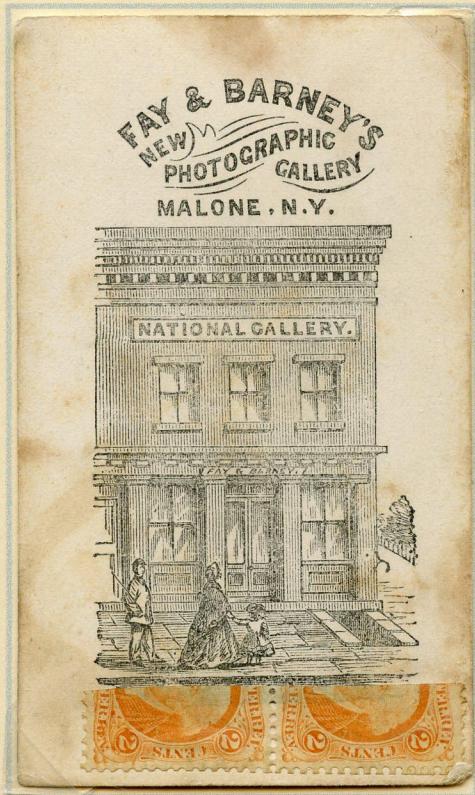


CDV by J P Marshall of Leav-
enworth KS with a 3 cent
telegraph.

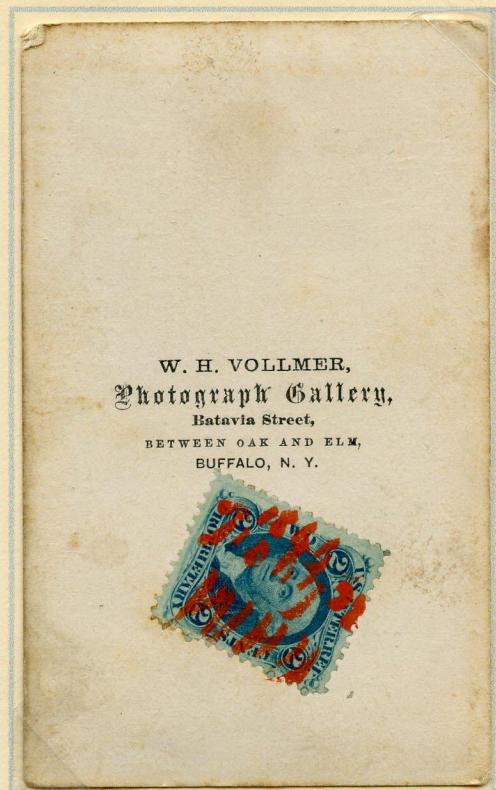
*Marshall started business in
1862.*

PHOTOS BY STATE

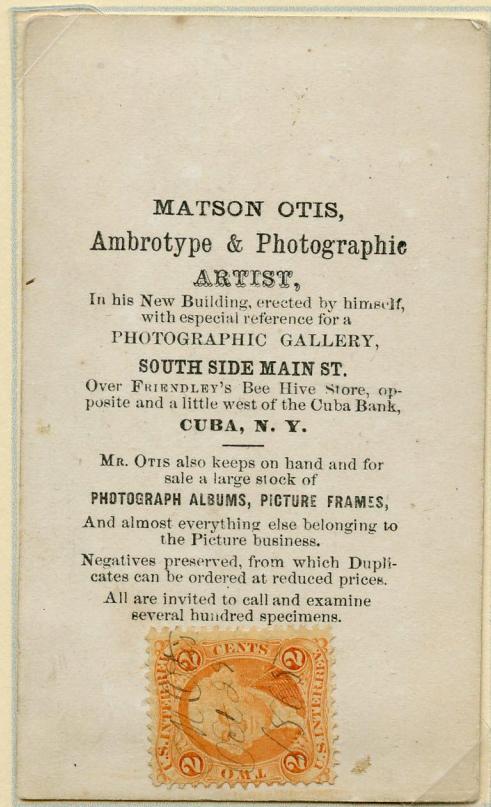
New York



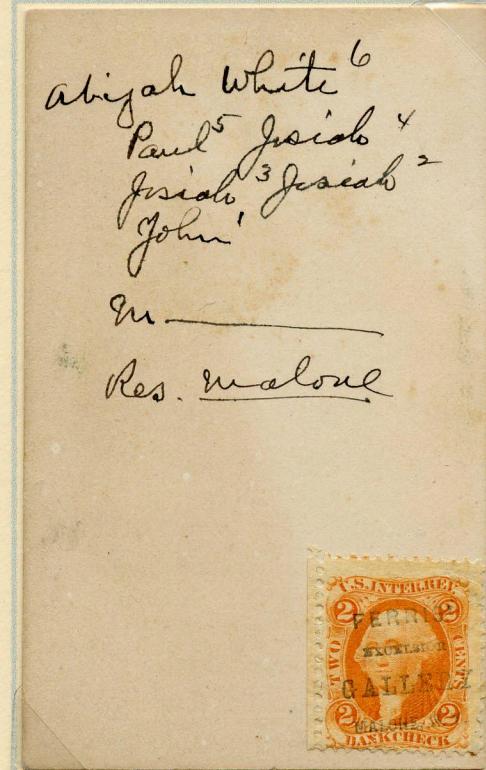
CDV by Fay & Barneys of Malone NY. with a 2 cent US Int Rev stamp cut in half so that it did not cover their backmark.



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



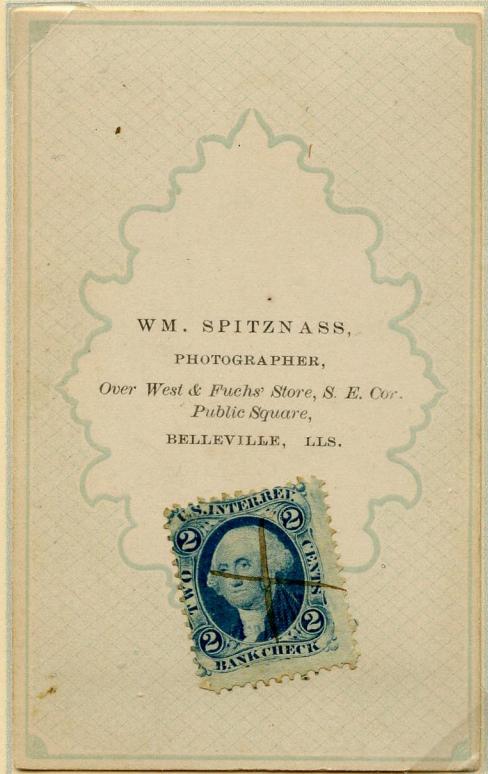
CDV by Matson Otis of Cuba NY with a "M Otis Oct 29 1865" on a 2 cent US inter rev.



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

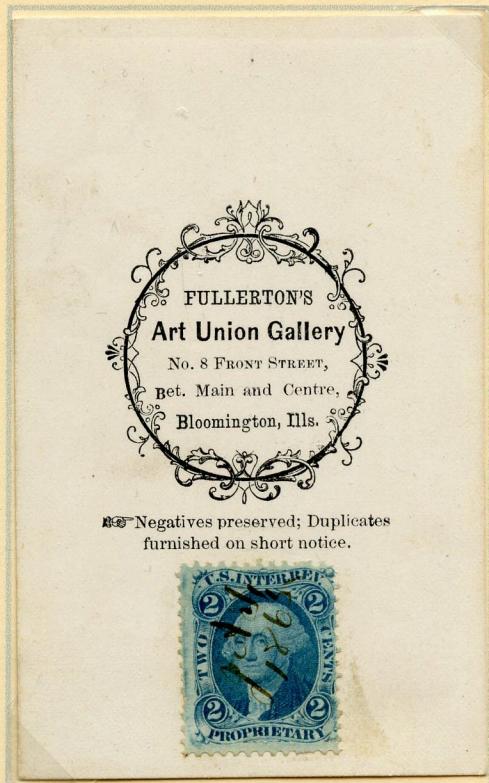
PHOTOS BY STATE

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.

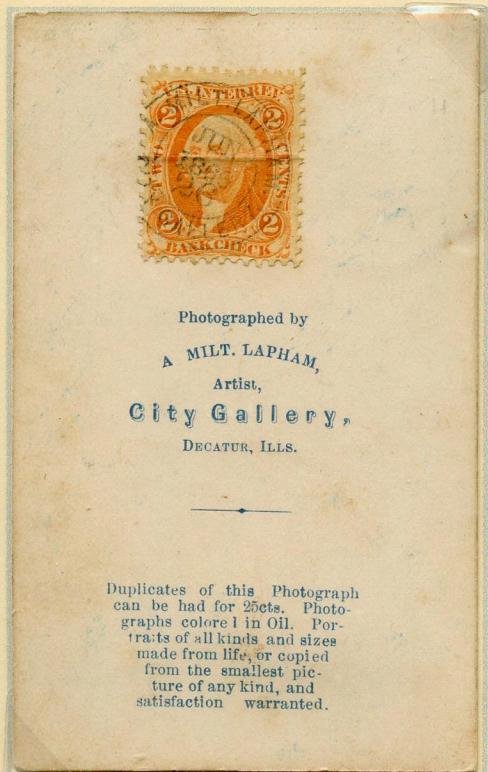


• Negatives preserved; Duplicates furnished on short notice.

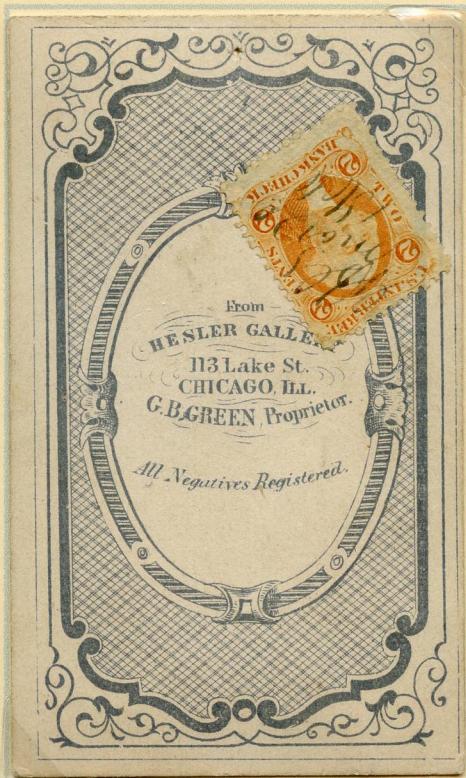


CDV by A. Milt Lapham of Decatur IL. Circular cancel dated Jun 26 1866 on a orange 2 cent bank check. Card advertises that copies can be made for 25c. This verifies the 2 cent tax rate.

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

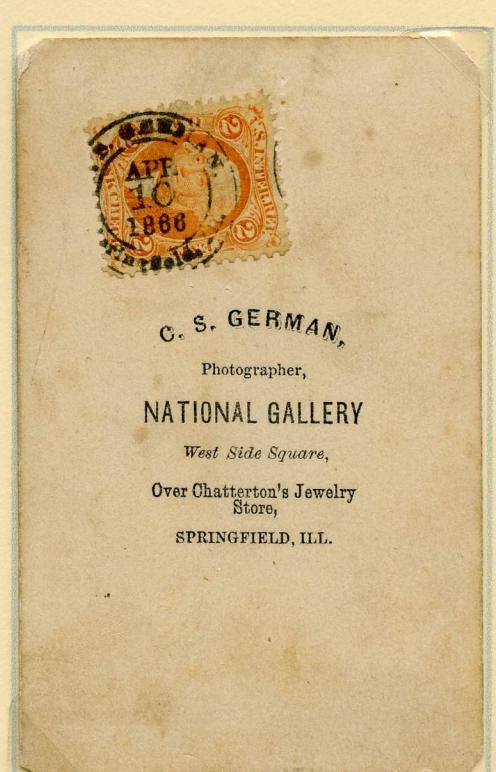


Duplicates of this Photograph can be had for 25cts. Photographs colored in Oil. Portraits of all kinds and sizes made from life, or copied from the smallest picture of any kind, and satisfaction warranted.



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

Hesler worked in Chicago from 1855 to 1895.



C. S. GERMAN,

Photographer,

NATIONAL GALLERY

West Side Square,

Over Chatterton's Jewelry

Store,

SPRINGFIELD, ILL.

PHOTOS BY STATE

Wisconsin



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.



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.

*Sincerely Yours
H. R. Doane
Delavan, Wis.*



W. H. Sherman,
PHOTOGRAPHER,

385 (old No. 231) Main St.,

Milwaukee.



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



#41

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.



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

END OF TAX

M & Morrow

DEALER IN
Ambrotype, Daguerreotype,
AND
Photographic Materials,
Cases, Plates, Frames, Chemicals, Apparatus,
PHOTOGRAPHIC ALBUMS,
ETC., ETC.



Green Bay, Wis., Aug. 28 1865

Brought of H. S. CLARK,
PHOTOGRAPHIC ARTIST,
CORNER OF WASHINGTON AND MAIN STREETS.

Sept 1864
2. 20 1/2 Doz 1/2 Photographs of Mother 3.50
20 1/2 .. Card Photo of Mrs Morrow 2.00
20 1/2 Child 2.00

\$ 7.50

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.