

American Civil War Revenue Stamps on Photographs By Marci Jefcoat

Abstract

From August 1864 to August 1866, The Office of Internal Revenue imposed a tax on photographs to help finance the Civil War, fought from 1861 to 1865. For two years photographs sold to the Union states' public were taxed, with the proper tax amount affixed through adhesive revenue stamps that were placed on the photograph's back. The inclusion of a revenue stamp is significant because the photograph can be dated back to the short two-year period of 1864 – 1866. This paper explores the different revenue stamps implemented on photographs, esthetic changes of the stamps, as well as their significance in the field of photography.

Introduction

In an effort to raise funds for the cost of the American Civil War, Congress passed the Revenue Act of 1862, establishing the U.S. Office of Internal Revenue and the implementation of adhesive revenue stamps.¹ Revenue stamps were placed on official documents, bank checks, playing cards, and proprietary items such as medicine, perfumes, and matches in order to represent the tax amount due for the item. The Revenue Act of 1862 was amended two years later in 1864, adding photographs to the proprietary item tax beginning in September that year. For the next two years revenue stamps were adhered to the back of the photograph, allowing the photographer to document the correct tax amount to collect based on retail price. After the customer paid the tax, the photographer manually cancelled out the revenue stamp. After much criticism from photographers, the tax on photographs was repealed in August 1866. Finding a photograph with a revenue stamp is a collector rarity, as it indicates that the photograph is a genuine print from the Civil War era, and more specifically, offers validation that the photograph originates between the years, 1864 – 1866.

Research Data

Photographs were placed in the proprietary (Schedule C) category, and are therefore commonly found with proprietary revenue stamps to represent their taxation. While taxed photographs such as cartes de visite and tintypes are commonly found with proprietary revenue stamps, many others are found with revenue stamps from other tax categories. Revenue stamps other than proprietary found on the back of photographs include the bank check, telegram, foreign exchange, US InternRev, and even playing card stamps. The stamps ranged in value from 1¢ to 5¢ stamps, depending on the retail value of the photograph. The revenue stamps also varied in color from orange, blue, green and red depending on their specific tax value. The revenue stamps are all constant with one design; a three-quarter portrait of George Washington by artist Gilbert Stuart, within an oval at the center.² Printed in the upper banner on the stamp reads “U.S. Inter. Revenue”, and the name of the type of stamp in the banner under the portrait. For example, if the stamp was a proprietary revenue stamp, “Proprietary” was printed in the banner beneath the portrait. Lastly, the numerical value of the stamp is spelled out and placed along the left and right sides of the oval. The numerical value is also found contained within a circle, with four circles bordering the corners of Washington's portrait on the stamp.

¹ Smithsonian National Postal Museum, *Arago: People, Postage and the Post - The Boutwell Presentation Album*. <http://arago.si.edu/index.asp?con=2&cmd=1&id=73426&img=3&pg=1>, 30 June 2012.

² Cornelius Vermeule, *Philatelic Art in America*. (Weston, MA: Cardinal Spellman Philatelic Museum, 1987), 94.



Figure 1: A blue 2¢ Proprietary revenue stamp placed on the back of a cartes de visite. George Washington’s 3/4 portrait within an oval appears on all revenue stamps from the Civil War, regardless of value, color or taxation category. Stamps were attached to a photograph’s back with an adhesive. Orange 2¢ Proprietary revenue stamps were also used for photographs.

The tax rate of 2¢ was implemented widely for proprietary items, and was a very common duty placed on photographs, particularly on the carte de visite format.³ Due to the stamp’s high degree of use, the Internal Revenue Service wanted to prevent acts of counterfeit by changing the color of the 2¢ revenue stamp. In September 1862, the first proprietary 2¢ stamps issued were originally printed orange in color, but within a month the stamp was ordered to be printed blue.⁴ The 2¢ proprietary revenue stamp continued to be printed blue until August 1864, when the Internal Revenue Service reverted the stamp color back to orange, however all previously printed blue stamps were to be used up by retailers before implementing the new orange stamps, causing both 2¢ stamp colors to be encountered during this period.⁵ In the summer of 1866, the stamp was changed back to blue again.⁶ By printing the stamp in different colors, the Bureau thought that the loss of revenue due to illegal removal of the stamp’s cancellation through “washing” for the intent to reuse of stamp could be avoided. The use of different dyes helped to prevent the reusability of the stamps due to irreversible color bleeding occurring when washed with solution.⁷

Revenue Stamp Amount	Retail Value of Photograph	Stamp Color	Photograph Formats found with Stamp
1¢ *Placed in pairs *Most rare	1¢ - 25¢ *2 stamps usually adhered to photograph back for a 2¢ tax ¹	Red	Carte de visite
2¢	1¢ - 25¢	Blue or Orange	Carte de visite
3¢	25¢ - 50¢	Green	Carte de visite, Tintypes
5¢	50¢ – \$1 Each additional \$1 Amount	Red	

Table 1: Revenue Stamp Analysis. The denomination of the stamp is proportionate to the retail cost of the photograph between August 1864 and August 1866. The blue 2¢ “playing card” stamp is significant because it was only produced in the summer of 1866.⁸

³ Gary Giroux and Sharon Johns, “Financing the Civil War: The Office of Internal Revenue and the Use of Revenue Stamps”. Texas A&M University and Brigham Young University, April 2000, <http://web.acct.tamu.edu/giroux/financingcivil.htm>, 24 June 2012.

⁴ George L. Toppan and the Boston Philatelic Society. *An Historical Reference List of the Revenue Stamps of the United States: Including the Private Die Proprietary Stamps.* (Salem, MA: Press of Newcomb & Gauss, 1899), 14.

⁵ Toppan, *An Historical Reference List of the Revenue Stamps*, 15.

⁶ Henry O. Mace, *Collector’s Guide to Early Photographs, 2nd Edition* (Iola, WI: Krause Publications, 1999), 187.

⁷ Giroux, “Financing the Civil War”.

⁸ Mace, *Collector’s Guide to Early Photographs*, 187.

Although photographs were categorized as proprietary items, many photographs such as cartes de visites and tintypes were taxed using revenue stamps from many different categories. As there were no revenue stamps made specifically for photographs, it was the photographer's responsibility to use a stamp of the proper denomination, and the type of revenue stamp used, whether it was proprietary, bank check, or another taxable category, was less important. As a result, a collection of photographs with revenue stamps may contain revenue stamps of many different categories. For example, Gawain Weaver Art Conservation's collection of 24 cartes de visites and two tintypes contains revenue stamps from the following categories; bank check, proprietary, express, playing card, telegraph, and the generic "Inter.rev." stamp. The tax value of the stamps from the cartes de visite collection never exceeded 3 cents, with most photographs' stamps exhibiting the 2-cent value. This conveys that the common price for cartes de visites was usually between 1¢ - 25¢, and a few were priced between 25¢ - 50¢. Both tintypes contain a 3¢ revenue stamp on their backs, representing the common retail price of 25¢ - 50¢ for tintypes.

Stamp's Color	Stamp's Category	Stamp's Value	# Photographs in Collection w/ Stamp	Dates found on Stamp (if available)	Photographer (if available)
Orange	Bank Check	2¢	3	February 1866 March 1866 N/A	H.H. Grove, Photographer, South Hanover St., Carlisle, PA T.C. Haynes, Photographer & Ambrotypist, R.R. St., St. Johnsbury, Vt. Henry F. Warren, Photographer, Waltham, Mass
Blue	Bank Check	2¢	2	August 1864 N/A	N/A L.R. Bronk, Photographer, Ballston Spa., N.Y.
Blue	Proprietary	2¢	7	N/A for all 7	B.R. Johnson's Photographic Establishment, Petaluma THO's Cummings Photographer, Lancaster, PA (2 photographs) Gilchrest, Photographer, 92 Merrimack St., Lowell, Mass J. White, Photographic Artist, 224 Essex Street, Brown's Block, Salem, Mass N/A (2 photographs)
Green	Proprietary	3¢	4	February 1865 May 1866 N/A N/A	Jacob Shew, Photographer, No 315 Montgomery St., Near Pine, San Francisco, CA. N/A (2 photographs) B.R. Johnson's Photographic Establishment, Petaluma
Orange	Express		1	N/A	H. Skinner, 2d door east of Gage & Hancocks Store, Oneida St., Fulton, N.Y.
Blue	Playing Card		1	N/A – although, this stamp was only produced in Summer 1866	N/A
Green	Telegraph	3¢	1	N/A	N/A
Orange	Inter.Rev. (Internal Revenue)	2¢	2	N/A N/A	A.W. Aldrich, Photographer, Adrian, Mich. N/A

Table 2: The blue 2¢ Proprietary stamp is the most encountered revenue stamp within the collection from Gawain Weaver Art Conservation. The second greatest number of revenue stamps belongs to the 3¢ Proprietary stamp. Bank Check revenue stamps are also greatly encountered and found on 5 photographs (3 stamps are orange, 2 stamps are blue), and even the categories of Express, Playing card, Telegraph and Internal Revenue are included within the collection. The results are expected, as the majority of the stamps used were proprietary revenue stamps. Note: 3 photographs in the collection have incomplete stamps, where it appears that there was a previous attempt to pull the stamp off the photograph. The categories of the partially intact stamps were impossible to determine and are not included in Table 2.

Revenue stamps attached to photographs:



Figure 2: Orange 2¢ “Bank Check” revenue stamp attached to the verso of a carte de visite. A faint tax cancellation ink stamp is observed on the revenue stamp.



Figure 3: Blue 2¢ “Bank Check” revenue stamp attached to the verso of a carte de visite. This revenue stamp was cancelled with a signature and date from the photography studio.



Figure 4: Blue 2¢ “Proprietary” revenue stamp attached to the verso of a carte de visite. The scribble over Washington’s portrait is another example of a cancellation method implemented by the photography studio in order to cancel out the stamp after the customer paid the tax. This photograph comes from B.R. Johnson’s Photographic Establishment, Petaluma.



Figure 5: Green 3¢ “Proprietary” Revenue Stamp on the verso of a carte de visite. Photograph is from Jacob Shew, Photographer, No 315 Montgomery St., Near Pine, San Francisco, CA.



Figure 6: Orange 2¢ “Express” revenue stamp on the verso of a carte de visite, from H. Skinner, 2d door east of Gage & Hancock's Store, Oneida St., Fulton, N.Y.



Figure 7: Blue 2¢ “Playing Card” revenue stamp on the verso of a carte de visite. Notice the neatly initialed “A.C.” cancellation, written by the photographer, A. Cobden in Troy, N.Y. A handwritten inscription reads, “Taken on her 80th birthday – Troy, Oct. 1865”.



Figure 8: Green 3¢ “Telegraph” revenue stamp on the verso of a tintype photograph.



Figure 9: Orange 2¢ “Internal Revenue” stamp on the verso of a carte de visite photograph, from A.W. Aldrich, Photographer, Adrian, Mich.

Photographs are some of the best sources for locating intact Civil War revenue stamps. The placement on the card’s back allows the stamp to stay adhered to the photo, and has a better chance of remaining stable over time, especially if the photograph has been encased over the years. Most stamps placed on proprietary items were applied in a specific way in order to destroy the stamp once the item had been opened and used by the customer. This ensured that the tax was cancelled after payment, and prevented the stamp from being illegally reused or counterfeited.⁹ For this reason, revenue stamps were placed around bottle openings and packaging seals on boxes, allowing the stamp to be destroyed when opened.

Photographs, however, were sold without packaging, and required a system of cancelling out the stamp after payment. The only way this could be done without causing harm to the photograph was to have the photographer manually void the revenue stamp by hand or apply a stamped seal from the studio over it. The variations of revenue stamp cancellation by photographers ranges from the placement of ink stamps that detail the photographer or studio’s name and address (**Figure 10**), to simply drawing a line or “X” through the stamp (**Figure 11**). Some photographers even wrote their initials and date of purchase on the revenue stamp (**Figure 12**), a significant find as the initialed photograph provides a closer connection to the photographer through the intimate initialed signature left by the creator of the photograph. Some photographers and studios did not have a method to cancel out the stamp, and many revenue stamps can be found without cancellations or markings.

⁹ Giroux, “Financing the Civil War”.

Cancelled out with a rubber stamp:



Figure 10: Revenue stamps with stamped cancellations. **a)** Cancellation stamp from H.H. Grove Photography, South Hanover St., Carlisle, PA. The faint black ink stamp reads, “H.H. Grove and Son, Feb 1, 1866, Carlisle, PA” on an orange 2¢ Bank Check revenue stamp for a cartes de visite. Based upon the 2¢ tax amount, the original retail of the photograph would have cost between 1¢ - 25¢ in 1866. **b)** Cancellation stamp reads “May 2, 1866, Towanda, PA” in faint black ink. The photograph and revenue stamp were issued by photographer Geo. H. Wood, from Towanda, PA. The original retail value of the carte de visite would have cost between 25¢ - 50¢, indicated by the revenue stamp value of 3¢. **c)** An orange 2¢ Bank Check, stamped with the date, “T.C.H., March 15, 1866”, from T.C. Haynes, Photographer and Ambrotypist, R.R. Street, St. Johnsbury, Vt.

Cancelled out manually with a pen mark:



a) Blue 2¢ Proprietary revenue stamp, placed on a carte de visite from Gilcrest Photographer, 92 Merrimack St., Lowell, Mass. **b)** Blue 2¢ Proprietary Revenue stamp, placed on a carte de visite from THO & Cummings, Photographer, North Queen Street, Lancaster, PA. Cancelled out with an “X” mark. **c)** Orange 2¢ U.S. Inter.Rev revenue stamp with hash marks from green ink. From a carte de visite by an unknown photography studio. **d)** Blue 2¢ Playing Card revenue stamp, placed on a carte de visite. Tax canceled out on stamp with an “X” mark. **e)** A green 3¢ Proprietary revenue stamp cancelled out with a pen mark. **f)** Blue 2¢ Proprietary revenue stamp from a carte de visite. Cancelled out with pen marks from J. White Photographic Artist, 224 Essex St., Brown’s Block, Salem, Mass.

Cancelled out manually using initials and date of retail transaction:



a) A manual cancellation placed on a green 3¢ Proprietary revenue stamp by Jacob Shew, Photographer, 315 Montgomery St., near Pine, San Francisco, CA. It simply states, “J.S., Feb. 11, 1865”, in black ink with cursive handwriting. **b)** A very minimal cancellation placed on an orange 2¢ Bank Check revenue stamp by Henry F. Warner Photography Studio, Waltham, Mass. Only the cursive initials of “H.F.W” are written, and symbolize the cancelation. **c)** Initialed cancellation on an orange 2¢ “U.S. Internal Revenue” stamp, with “a.w.a.” (in lower-case font) from A.W. Aldrich, Photographer, Adrian Michigan. **d)** A well-preserved manual cancellation, with the initials “S & B”, and “Aug, 11, 1866” date written over a blue 2¢ Bank Check revenue stamp. Photograph and revenue stamp from an unknown photographer, however written in pencil on the back is the inscription, “Canton, N.J. Aug, 17, 1848.” (Revenue stamp and its photograph found in Figure 3). **e)** “G.R.” initials for the stamp cancelation from George Ross, Photographer, Petaluma, CA. **f)** Manual initialed cancellation with “L.R.B.” on the blue 2¢ Bank Check revenue stamp, from L.R. Bronk Photography Studio, Ballston Spa., N.Y.

Although the revenue tax on proprietary items brought in extra revenue for the war, most photographers were against the taxation placed on photographs. Photographers did not expect the tax to last long, which explains their choice in using the standard issued revenue stamps instead of choosing to use private dyes, of which private manufacturing companies were allowed to use.¹⁰ After much protest and lobbying in Washington, photographers were successful in getting Congress to reverse the tax law placed on photographs in August 1866.¹¹ Revenue stamps were no longer placed on photographs after this date.

¹⁰ Giroux, “Financing the Civil War”.

¹¹ Giroux, “Financing the Civil War”.

Conclusion

Although U.S. Internal Revenue stamps were placed on photographs for a brief two years of history, their inclusion offers enhancing attributes to the photograph. Most importantly, a revenue stamp found on the reverse of a photograph is a validation of its authenticity as a genuine photograph from 1864 and 1866, and belonging to the era of the American Civil War. With no specific revenue stamps made for photographs, photography studios were allowed to use revenue stamps from any tax category. As a result, a collection of cartes de visite and tintypes from the two-year window will include revenue stamps from many different tax classifications, most often in a well preserved condition. Based on the tax amount affixed to the stamp, revenue stamps help archivists, museums, and collectors to determine the original mid-nineteenth century retail price of the photograph, and the inclusion of a handwritten tax cancellation serves as a personal attribute left by the photographer. Revenue stamps from the Civil War were initially used for the sole purpose of representing a tax value to be paid. In the present day, revenue stamps represent much more by offering a unique method of age authentication and photographer identification for the photographs that have them.

Bibliography

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