

Revenues on CDV ~ West Chester, Pennsylvania

The Taxable Period August 1, 1864 - July 31, 1866

The carte'-de-vistes (CDV's) tax revenue stamp usages: 2, 3, and 5-cents only.

Photography Revenue Tax was only required during the 24-month period.

Purpose & Scope One-frame exhibit illustrates CDV's with tax revenue stamps from a small town in southeastern PA. During the Civil War, the U. S. Congress passed laws to collect taxes to aid in the funding of the Union War effort. One of these war taxes was applied to the relatively new fad of photography including CDV's.

Organization The CDV's are arranged by Revenue type, *Playing Cards* first. Both sides of each CDV are shown.

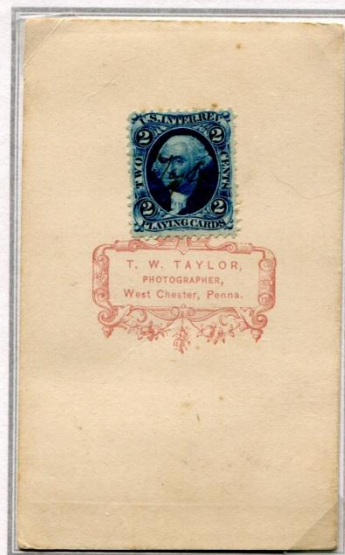
Background CDV's were at their zenith in America during the Civil War. The tiny portrait, only 2 ¼ x 3 ½ inches usually mounted on a card 2.5 x 4.0 inches, was an ideal size to fit into a soldier's pocket and was easy to mail enclosed in a letter. Sales of the CDVs were fueled by the need of every family to hold close their absent members through these handy photographs, as well as collecting portraits of famous people of the day.

"Proprietary" Revenue stamps were the expected types to be used on CDV's. The 2-cent, 3-cent, and five-cent have been found on CDV's but no 5-cent has been found on a West Chester CDV. The one-cent could have been used to make up the 3-cent tax -- none documented from West Chester. *No reason for a 1, 4, or 10-cent to exist.*



West Chester CDV

2-Cents, Blue; Playing Cards; 1st Issue - Internal Revenue Stamps



Individuals on the CDV's are not identified in this exhibit.

Photographer: T. W. Taylor

Engraved Perforated stamp: perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel



Scan shown at 75% of actual

CDV's from West Chester have the "1st Revenue Issue" only.

The 2 & 3-cents are known; the 5-cents on a West Chester CDV has not been recorded in public hands to date.

Andre Adolpho Eugene Disderi, France, took out the patent on the carte-de-visite in 1854. At first the idea seemed to be a flop, until Disderi took a portrait of Napoleon III and his family which was issued in the CDV format. Suddenly everyone wanted their own CDV.

2-Cents, Blue; Playing Cards; 1st Issue - Internal Revenue Stamps

Single stamp

1864 Tax Law: passed 6/30/1864, effective 8/1/1864:

- Retail price of CDV Photograph less than 26 cents = **2 ct. tax**
- 26 to 50 cents retail price tax rate = **3 ct. tax**
- 51 cents to \$1.00 the tax rate = **5 ct. tax**

1866 Tax Law: passed 7/13/1866, effective 8/1/1866

No tax required

Photographer: F. McCutcheon

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

Manuscript cancel

Dated: 1866



Scan shown at 75% of actual



*Note: The **Revenue Tax Stamps** (during the Civil War) significant **connection** with West Chester PA:*

Joseph J. Lewis (1801-1883) of West Chester was named by President Lincoln as the Commissioner of the U. S. Internal Revenue. He served March 1863 to June 1865.

2-Cents, Blue; Playing Cards; 1st Issue - Internal Revenue Stamps

Single stamp

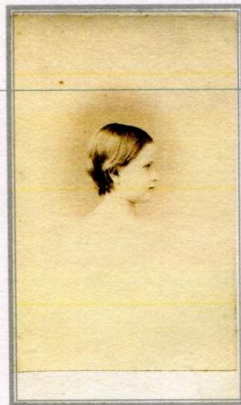
Photographer: E. Woodward & Co.

Perforated stamp: Engraved, perf. 12; printed by Butler & Carpenter,
Philadelphia PA

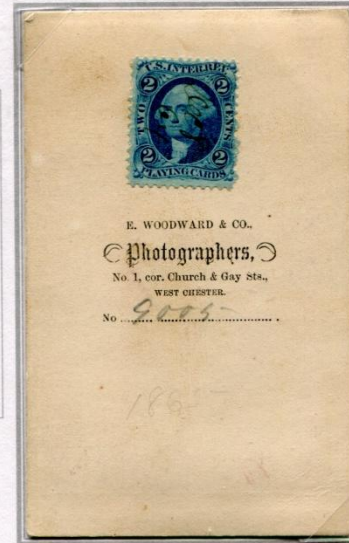
Manuscript cancel

Dated: Dec '65

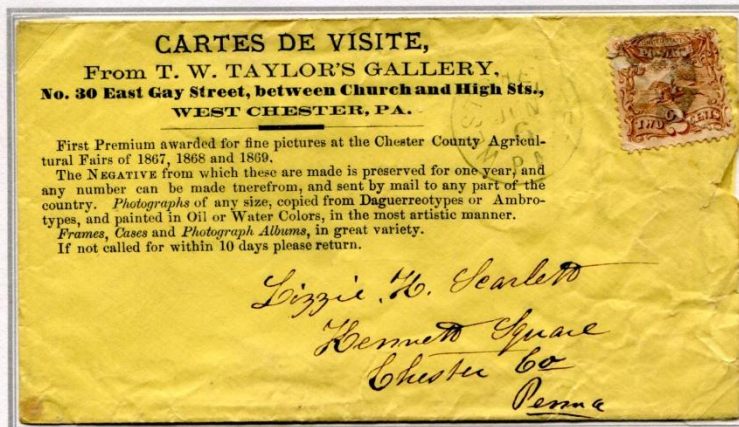
Vignette style photograph
not seen often



Scan shown at 75% of actual



To date: 17 West Chester PA photographers have been identified having produced CDV's: Samuel Fisher; Eber Woodward; Duval & West; C. Alfred Garrett; Shrieves & Battin; Battin & Finney; A. A. Anderson; Charles Duval; F. McCutcheon; R. T. West; Odiome & Shrieves; J. S. Beecher; Thomas W. Taylor; Edward Pyle; R. B. Mulford; R. M. J. Reed; & E. Smedley.



Only recorded CDV
mailing cover from West
Chester; apropos "Post
Rider" postage stamp tied
by smallish CDS

2-Cents, Blue; Playing Cards; 1st Issue - Internal Revenue Stamps

Single stamp



Tax Stamps were to be cancelled by the photographer in manuscript with initials and date. (not always complied)

Photographer: Not known – based on photo # likely E. Woodward

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

Dated: Dec 8 1864

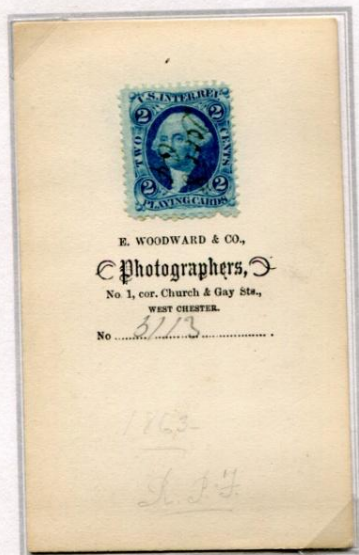
Cartes-de-visite (CDVs or photographic visiting cards) were so profitable during & post Civil War that studios sprang up to support the high demand. In West Chester 17 studios produced CDVs.

Less than 6 studios were operational during the 24-month taxable period.



Scan shown at 75% of actual

2-Cents, Blue; Playing Cards; 1st Issue - Internal Revenue Stamps
Single stamp



Photographer: E. Woodward & Co.

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

Dated: Dec 6x



Scan shown at 75% of actual



Location of West Chester, PA

Population - West Chester in 1860 = 4,757

2-Cents, Blue; Playing Cards; 1st Issue - Internal Revenue Stamps

Single stamp

Photographer: E. Woodward & Co.

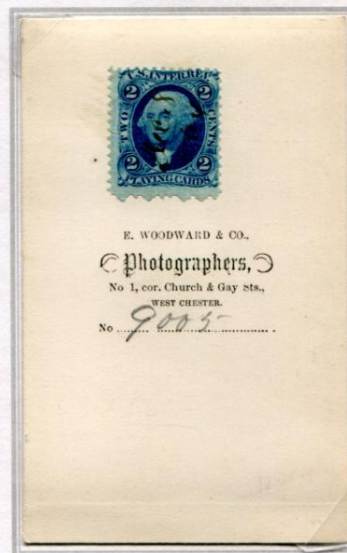
Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

Manuscript cancel

Dated: Dec '65



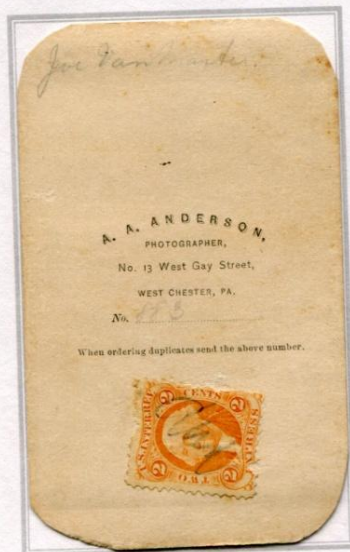
Scan shown at 75% of actual



Per Mr. Ron Leshar: (on which revenue stamps should be used on CDV's)

"The two titles that were to be used (commonly) were "proprietary" or "playing cards" but this instruction was widely disregarded. Since there was no intent to evade the tax, there was no penalty for using the wrong stamps".

2-Cents, Orange; Express; 1st Issue - Internal Revenue Stamps
Single stamp



Photographer: A. A. Anderson

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

The photographer was supposed to cancel the stamp by initialing and dating. Actual cancel procedures varied widely. Some photographers had hand-stamps like a postal cancellation. Most seemed to have cancelled the stamps by initialing them or otherwise marking them.

West Chester is in Chester County PA; 25 miles west of Philadelphia
Chester County - one of the 3 original counties laid out by Wm. Penn (Nov. 1682)
Town originally known as *Turks Head*
County seat since 1786
Town incorporated in 1799



Scan shown at 75% of actual

2-Cents, **Orange**; U. S. Inter. Rev.; 1st Issue - Internal Revenue Stamps

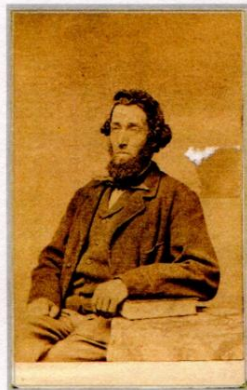
Single stamp

Photographer: E. Woodward

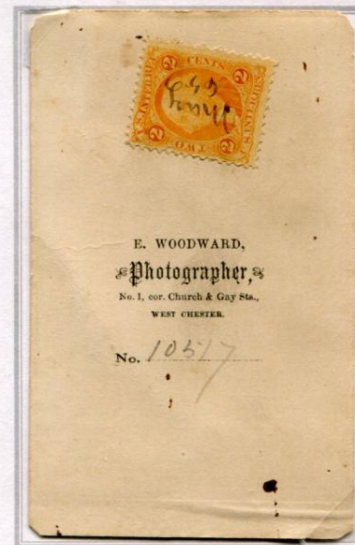
Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

Manuscript cancel

Dated: May '65



Scan shown at 75% of actual



Location—West Chester, PA



2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp



Photographer: Jno. W. Odiorne

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

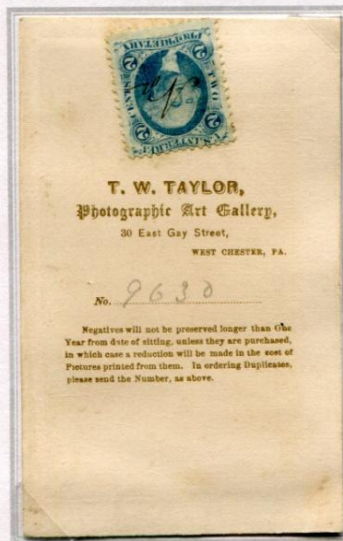
Dated: '6x



Scan shown at 75% of actual

CDV photographic process that was used in the period involved the production of a wet-plate collodion negative, which was developed and dried. Then an albumen photograph was printed-out from it. "Printing-out" means that the negative – which was the same size as the finished print was put in contact with the sensitized albumenized photo paper in a printing frame, and using the action of the sun, the images would appear. The prints would then be fixed in a solution sodium thiosulfate, rinsed, dried and mounted on the cards. —Pamela C. Powell, Photo Archivist, Chester County Historical Society

2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps
Single stamp



Photographer: T. W. Taylor

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

Dated: Nov '6x



Scan shown at 75% of actual

Photographer: E. Woodward

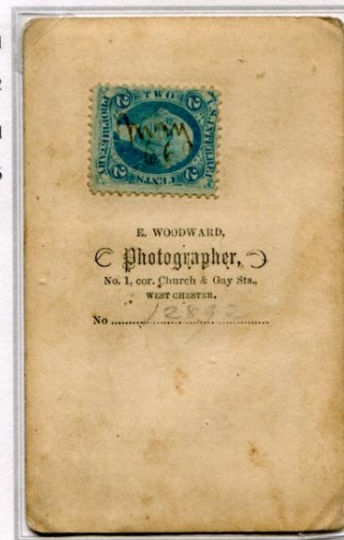
Perf. 12

Manuscript cancel

Dated: May '66

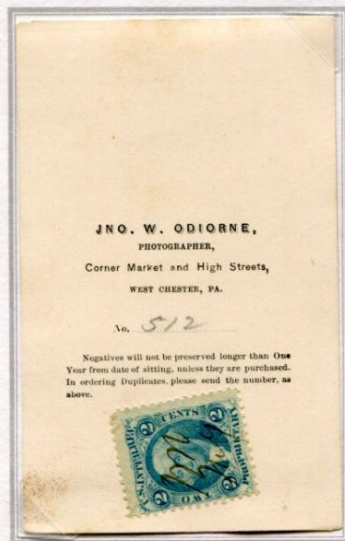


Scan shown at 75% of actual



2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp

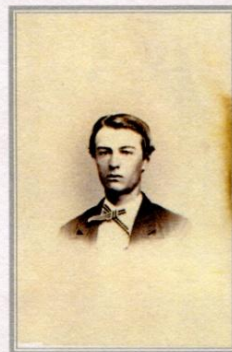


Photographer: Jno. W. Odiorne

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

Dated: '6x



Scan shown at 75% of actual

CDV photographic process that was used in the period involved the production of a wet-plate collodion negative, which was developed and dried. Then an albumen photograph was printed-out from it. "Printing-out" means that the negative – which was the same size as the finished print was put in contact with the sensitized albumenized photo paper in a printing frame, and using the action of the sun, the images would appear. The prints would then be fixed in a solution sodium thiosulfate, rinsed, dried and mounted on the cards. —Pamela C. Powell, Photo Archivist, Chester County Historical Society

2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp

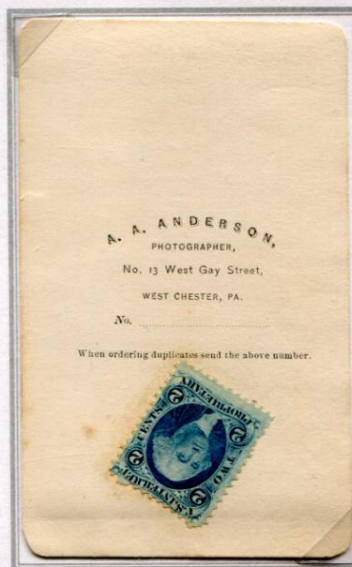
Photographer A. A. Anderson

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

No cancel



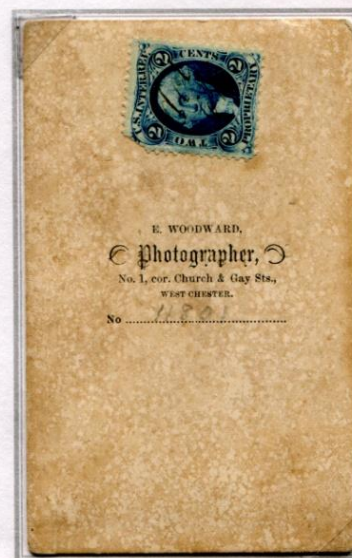
Scans shown at 75% of actual



Photographer: E. Woodward

Manuscript cancel

Dated: '65



Butler and Carpenter of Philadelphia was awarded the printing contract barely two months before the law was to go into effect in 1864.

2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp

Photographer: E. Woodward

Perforated stamps: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

Manuscript cancel

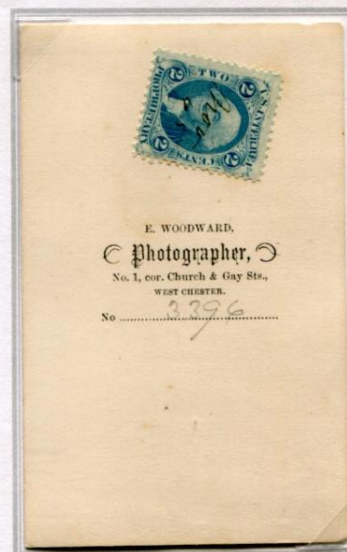
Dated: Mar '65



Scan shown at 75% of actual

Color variances
shown for com-
parison purposes.

Many of the 1st
Revenue Issue
have color vari-
ances. >



Photographer: E. Woodward

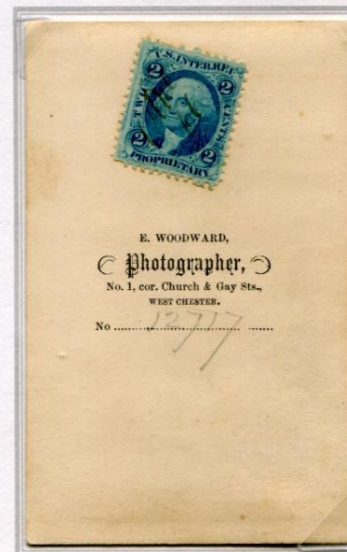
Perforated stamps: Engraved, perf.12;
printed by Butler & Carpenter, Philadel-
phia PA

Manuscript cancel

Dated: Jun '66



Scan shown at 75% of actual



2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

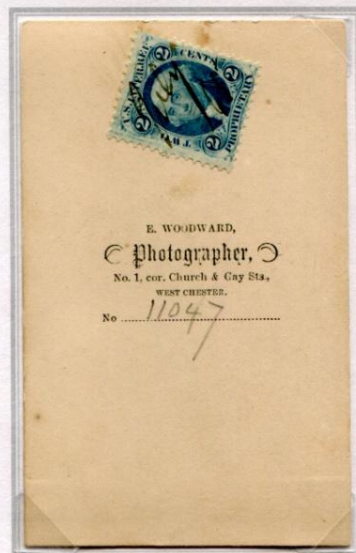
Single stamp

Photographer: E. Woodward

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

Manuscript cancel

Dated: July '65

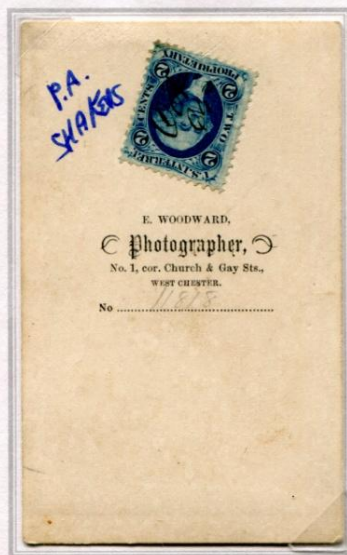


Scan shown at 75% of actual

Between 1862 and 1869, Butler and Carpenter printed Revenue stamps on "old paper." A catch-all phrase, "old paper" is actually a number of different papers that share certain characteristics: they're grayish-white, thin, un-watermarked, and brittle. These traits were intentionally chosen as they allowed the paper to hold ink.

2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp



Photographer: E. Woodward

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

Dated: Oct '65

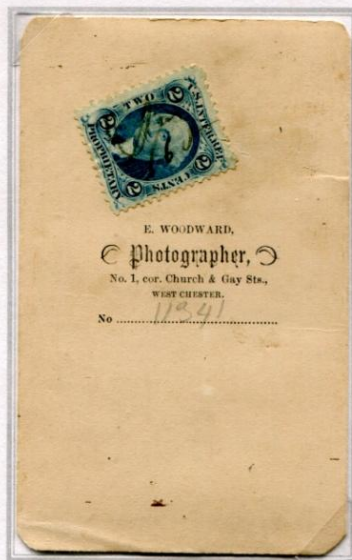


Scan shown at 75% of actual

Each First Issue Revenue stamp features the same portrait of George Washington, which is based on a work by Gilbert Stuart. However, the various taxable categories and denominations differ in the design of the lathwork frame that surrounds the Washington portrait.

2-Cents, Blue; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp



Photographer: E. Woodward

Perforated stamp: Engraved, perf. 12; printed by Butler & Carpenter, Philadelphia PA

Manuscript cancel

Dated: Mar '65



Scan shown at 75% of actual

3-Cents, **Green**; Proprietary; 1st Issue - Internal Revenue Stamps

Single stamp

Photographer: (Likely) E. Woodward

Perforated stamp: Engraved, perf.12; printed by Butler & Carpenter,
Philadelphia PA

Manuscript cancel

Seldom seen 3-cent revenue tax stamp on a West Chester CDV



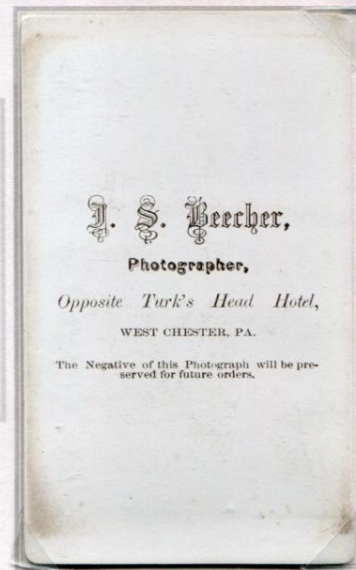
Scan shown at 75% of actual

No tax stamp >

Most West Chester
CDV's do not have
Revenue Stamps;
most sold after Au-
gust 1866.

Photographer:
J. S. Beecher

Post tax period
1864 to 1866 CDV



Epilogue CDV's became so widespread that by 1864 Dr. Oliver Wendell Holmes would write, "Card portraits, as everybody knows, have become the social currency, the 'green-backs' of civilization." The taxable life was only **24 months**. This very short time span makes small-town West Chester CDV's special and challenging.



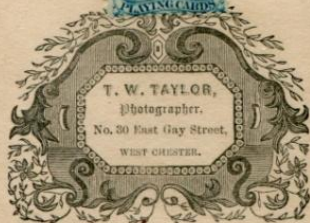
E. WOODWARD & CO.,
Photographers,
No 1, cor. Church & Gay Sts.,
WEST CHESTER.

No 8824



E. WOODWARD,
Photographer,
No. 1, cor. Church & Gay Sts.,
WEST CHESTER.

No



No. 445
THIS NEGATIVE RETAINED.



E. WOODWARD,
Photographer,
No. 1, cor. Church & Gay Sts.,
WEST CHESTER.
No. 4874