The Pittsburgh Gazette,

WEDNESDAY MORNING—SEPT. 14, 1864.

COMMERCIAL AND FINANCIAL.

SALES OF STOCKS AND BONDS.

CORRECTED DAILY FOR THE PITTSBURGH GAZETTE BY

ROBINSON, McCLEAN & Co.,

Stock and Exchange Brokers,

NO. 75 FOURTH STREET,

who buy and sells on commission only, Bank, Insurance, Copper, Gas, Railroad and Oil stocks. Government securities of all kinds on hand.

BANKS.

Par value	Offd	Asked	Sales		Div'd
Exchange			95¾	May	5
Citizens			70	"	5
Pittsburgh			69¾	"	6
Allegheny			80	"	6
Mechanics			68	"	6
Iron City			66	"	5
M & M	61		61	"	6
First National	110				$3,75
Second National	110				
Third National			108		
Fourth National	110				
First Nat. St. Ay			110		$3,00
Manchester Saving			49¾	"	4 per cent.

RAILROADS.

Allegheny Valley	12	11			
Penna. Central		74¼			
Fort Wayne		111			
Cleveland		113¾			
Columbus		111¾			
do (interest)	11¾	17			
Steubenville		10¾			
Ft W & Chicago		95			
Pittsburgh		83¾			$2,50
Alleg'ny	34½				7,00
Birmingham		31¾			5 ₱ cent.

INSURANCE.

Citizens		61	June	$6,00
Western		53¾	May	2,50
Monongahela	34	32	"	3,00
Exchange	50	80¾	"	6,00
Pittsburgh	34	34½		4,03
Allegheny		27		2,00
Penn'a	23	23¾		4,00
Peoples				
Penn'a	33½			

BRIDGE.

Monongahela		23¾	4 ₱ ct.
St. Clair Street	60		5 ₱ ct.
Sand Street		50	5 ₱ ct.
Market Street			
Birmingham		35	6 ₱ ct.

OIL COMPANIES.

Lucesco		57		
North American	9	7¾		
Dalzell	12¾	12½		1 ₱ ct.
Allegheny and Pitts		14		3 ₱ ct.
Ocsanbia	100	100		4 ₱ ct.
Iron City		5¾		
Borne Neck		2¾	2¾	
Shiffler		3¼		
Federal			3¾	
Acme	16			
Wheatly Creek		3¾		
Fayette		2¾		
Story			3	
Fink's Blood Farm		5	5	

BONDS.

Allegheny County 6s		80
do Scrip 6s		79
Pittsburgh 6s		97
do 6s		97
Allegheny City 6s	100	
do 6s		70
Alleg'ny V. R R 7s		103
2d mort		100
Connellsville 6s	85¾	85
Steub. R. R. 6s		75
A'y Co. Bounty 6s	95¾	

TUESDAY, Sept 13, 1864.

The board, for the moment seem to have obtained control of the New York market. Sensation rumors of a new Government loan, for which there is no foundation, and an alleged pressure for loans, (the Bank statement on the contrary showing a decrease of over two millions in discounts) produced a panic in Gold and stocks.

The former fell during yesterday to 213—stocks generally falling off from 2 to 5 per cent. Fort Wayne & Chicago on a statement of monthly receipts much exceeding any made on report, still decline at one time from 109 to 99 to 106.

Our Telegrams to-day report a general recovery in gold and stocks. Last report at writing, Gold 219.

We have no sales to report from the regular Board. M & M Bank offered at 61. Cherry Run, Central Oil on offered at Board at 2½, no buyers, while we have sales on the street quite freely at 2½@3¼. Sales of Dalzell at 12¾, 12 bid.

The sale of Stocks at M'Elwain's Auction Room was well attended this evening, and while there were a good many anxious buyers, prices generally, and for Oil Stocks particularly, were a shade lower. Dalzell, as will be seen below, sold down to 12½, and Horse Neck at $1.47.—Cherry Run was offered, but $2 being the best bids, it was withdrawn. Stocks sold at $1, is a decline. The following are the particulars of the sale:

Bank of Pittsburgh		60,00
Allegheny Bank		79,75
Mechanics do		67,00
Hand street Bridge		51,50
Canal street Bridge		40,25
Peabl Oil Company		11,50
Phillips do		6,50
Fleming & Blood Oil Company		4,00
El Dorado do		3,00
Big Tom Creek do		1,87½
Hollis do		1,25
do do		1,00
O la Valley do		0,75
Youghiogheny Shale Co		18,00

The following interesting financial and commercial items are from the New York Times of Monday:

There was another heavy fall in the Gold Room on Saturday, the effect, in part, of the heavy cash sales by a leading German firm of Brokers in Exchange-place on Friday. These sales were in amount, $1,700,000,—and nearly the whole sum came on the street. A good many of the small Bulls were either unable or unwilling to carry this sudden additional weight on the market, and of course, made resales at the best going rates. Other operators on the Bear side, accepting the heavy cash sales referred to as the evidence of growing distrust among the large actual holders, or the sign of private pull from military intelligence favorable to the Government, pressed their short contracts. And the events were an additional decline of twelve per cent that is from 224½ to 222½ ₱ cent while it declined on Friday. There is yet no export demand for American Gold-Coin worth no more. Occasional parcels of various descriptions went to Europe by the steamer on Saturday. $171,000 in amount. Later Street sales of Gold-coin were at the rate of 222 per cent, but the price at the Evening Exchange was distinctly prescribed.

The Clearing-House of the past week amount to $3,091,454 against $3,772,200 same week in 1863. The Report of Comptroller of Domestic Produce amount to $3,206,648 against $2,607,000 same week in 1863. The Report of Specie, $108,000 against $1,000,000 New-York last year. The Customs of the week are $1,218,000.

The finest entries at New York, exclusive of Foreign Specie, from the first of January to the 10th September, inclusive, by our weekly statements

amount to.....$1,07,162,733
against 1863 (monthly).....729,097,227

Increase to date.....339,065,446

The Export clearances of Domestic Produce and Miscellaneous Goods, including Foreign articles re-exported, amount, from 1st January to 10th September, to.....$150,933,861
against same time, 1863, (monthly).....123,584,692

Increase to date.....$27,49,,164

The Export of Gold and Silver from New York from 1st January to 10th September,

amounts to.....$12,389,0 0
against same time, 1863.....30,373,000

Increase to date.....$1 917,000

The Customs Gold Revenues at New York, specifically pledged to the payment of the interest on the Funded and funnable Debt bearing Public Debt of the United States, from the 1st of January to the 10th of September, amounts to.....$14 272,7
against same time 1863.....38,099,1 7

Increase at New York alone.....$10,172,142

The trade of the past week was but moderately active by Foreign and Domestic Merchandise from store. The Import entries of the former barely four million in value, but we notice that the bulk of the fresh D y Goods entries passed into Bonded Warehouse. The fluctuations in Gold and violent decline near the close of the week unsettled the Gord Exchange, besides adding to the uneasiness of the General Mercandise trade. But the Export Clearances of Produce are nevertheless kept up on a liberal scale.

During the first eight months of the present year 138,-320 bales of American cotton were imported into Great Britain, which, in that country, is worth nearly fifty millions of dollars in gold. Nearly every bale of this cotton ran the blockade, and the bulk of it was taken across the Rio Grande river from Texas, and shipped from Mexican ports on the Gulf. Since the first of January, 1863, England has received 700,426 bales of cotton which was grown in the United States.

The exports of breadstuffs from the United States to Great Britain and the continent of Europe for the year ending August 15, 1864, as compared with former years, were as follows:

	1864.	1863.
Flour, bbls	1,257,377	1,352,706
Wheat bush	16,402,043	329,427
Corn, bush	624,631	19,063

	Total.
Flour, bbls	1,642,169
Wheat bush	16,622,370
Corn, bush	680,658

	Value.
Flour, bbls	$4,540,573
Wheat bush	10,974,499
Corn, bush	10,174,-

The decline here is very great in quantity, being for the year equal to 9,166,617 bushels of wheat and 10,174,-125 bushels of corn—a decline equal in value to $10,000,-000 in gold, or $40,000,000 in paper. This decline has been the effect of the good harvests abroad, that have sunk prices below the rates of ordinary years, and below the rates that would have ruled here as a consequence of the stoppage of the Southern trade by means of war.

Grain Bags in Boston.

Arrived at this port since January 1, 1864, 863 bales cloth, 4,605 do bags.

Stock on hand, Sept 1, 1864, 25,270 bales cloth, 8,05, do bags.

On the way from Calcutta, same date,—bales cloth, 3,441 do bags.

Total supply in the U S (including all on the way) same date, 28,414 bales cloth; 12,491 do bags.

Sales during August—5,020 bales cloth, at 19¼@22½ ₱ duty paid—2,000 bales bags at 9½@33½ ₱.

Gunny Cloth—The demand was very active during the first part of August, with large sales at advancing prices. The market is now very quiet at 21@21½ ₱ for standard weights.

Gunny Bags—have been quite active during the past month, but near the close prices have receded from the highest point. We quote heavy weights at 28@29½ ₱.

St. Louis Market.

SEPT 10—Flour—Dull, sales of 24 bbls superfine a $6,25; 1,500 bbls single extras on private terms; 1,000 bbls single extra at 10,00 delivered.

Grain—Wheat—Lower, 1,200 sacks at $1,92; 700 do at $1,90; 400 do at 2,07. Corn—Market buoyant, and sales not numerous owing to the firm feeling of holders. We make sales 800 sacks of mixed at 1,02; 800 do white at 1 02; 300 do mixed yellow at 1,00. Oats—sales of 2,700 sacks at 90c; 107 do at 92c; and 221 north Missouri at 85c. Barley—Market very quiet; sales of 30 sacks fall at 2,07; 42 do at 2,15; 11 poor do at 1,50.

Whisky—No movement. Prices remain at former quotations.

PITTSBURGH MARKETS.

(Reported Specially for the Pittsburgh Gazette.)

TUESDAY, Sept. 13, 1864.

There has been no new feature in trade to-day worthy of special notice. Gold has advanced some 3@4 cents, but this, in the absence of any real cause, is not sufficient to have any material effect on the general markets.

GRAIN—Wheat is firm with a good demand and small sales are being made at 2,10 for Red from wagon and $2,15@2,20 White; sale of 3 cars prime Red, in second hands, at $2,20. Oats rather dull but unchanged; sale of 1 car, in bulk, at 82c, and 1 car, sack'd, at 85c. Corn—Sale of 2 cars Shelled, on track, at $1,50; and small sales from store at $1,55@1,60. Barley is firm and sells readily from wagon at $2,00.

BACON—There is a fair city and country demand for Shoulders and S bed Sides, and we note sales of the former at 19¼@20c, and 20@21 for the latter. Plain Hams are selling slowly at 20¼@21c. Sugar Cured are quoted at 24@26c.

FLOUR—The demand for this article continues light, and while the market is dull, prices are yet nominally sustained. We note small sales at $10a10,50 for Extra and $11,a11,25 for Extra Family.

SEEDS—Timothy Seed is steady with a fair local demand at $6,75a7,00. Flax Seed is in tight supply, and sales from $3,12 to $3,25, Nothing doing in Clover Seed.

BUTTER—Is firm but without quotable change in prices. We note sales of fresh packed at 45c. Receipts and stock limited.

EGGS—Steady with regular sales of prime fresh packed at 22@25c per doz.

OIL RELAL—Sale from store of 2 tons at $70 per ton.

SALT—steady, but unchanged, sale of 250 bbls, on the spot, at 3,00, and 50 bbls do at $3,10—delivered.

CHEESE—Sales of Western Reserve at 21@22 and Hamburg at 23c.

PEACHES—Firmer and a shade higher, with sales at from $3,50 to $4,50 per bushel, as to quality and condition.

APPLE—More active and good qualities are a shade higher. We note sales at from $1,50 to $2,50 per bbl, for common to prime.

LARD OIL—Is quoted firm at $1,90 per gallon.

LARD—Is firm with regular sales of prime at 24½@25 ₱cents.

SWEET POTATOES—Sales of New Jersey Sweet Potatoes at from $5,25 to $5,50 per bbl

LIME—Is now advanced to $2,00 per bbl.

Pittsburgh Petroleum Market.

SEPT 13—At no time, perhaps, during the history of Petroleum, has the market been so entirely devoid of life and activity as at the present time. There appears to be no demand for either Crude or Refined, for present or future delivery, and dealers generally, have for the present at least, give up trying to do anything. It is true gold advanced a trifle to-day, but as there is no stability in the precious metal, there is no telling what it will be quoted at to-morrow, and the consequence is we have not a single transaction, either large or small, to report. This being the case, it is entirely out of the question to give quotations, as there have been no sales to form a basis of values. The receipts of Crude continue limited, and the stock on hand is tight, but as we have above stated, there is no demand at present, and while there have been no sales, there is no disguising the fact that prices manifest a drooping tendency.

The receipts of Crude during the twenty-four hours ending this evening are as follows:

Ashworth	200
Duncan, Dunlap & co	50
Total	310

New York Petroleum Market.

Special Dispatch to Pittsburgh Gazette.

Special Dispatch to the Pittsburgh Gazette, Sept 13—There is a slight improvement in the demand for Crude, but prices are a shade lower; sales at 44 on the spot, and 45 for all the month. Refined in bond is quiet but a shade firmer, closing nominally at 72@74. Free Oil is in fair demand and firmer, at 68 on the spot. Naptha is dull and nominal at 62, on the spot.

Philadelphia Stock Market.

Special Dispatch to the Pittsburgh Gazette.

PHILADELPHIA, Sept. 13.—The market for Oil stocks was moderately active and steady to-day, although there has been no marked change in prices. The following are the closing quotations: Dalzell, 11¾; Bannemore, 14¾; McClintock, 7; Bull Creek, 4¾; Noble & Delmater, 15¾; Maple Shade, 19½; McElhenny, 8; Curtis, 3, Egbert, 3½.

New York Stock and Money Market.

Special Dispatch to the Pittsburgh Gazette.

NEW YORK, Sept. 13.—The stock market is dull to day and rates declined. Pittsburgh & Fort Wayne, 105¾; Cleveland & Pittsburgh, 86¾. Government Securities—U S. 6ixes 1881, 108; One Year Certificates, 99¾; Seven Thirty Treasury Notes, 107¾; Five Twenties, 103¾ @ 104. Gold is firmer and a shade higher, closing this afternoon at 224.

Baltimore Market—Mail Report.

SEPT 12—Coffee—No transactions reported. Rio nominal at 47a49c, as to quality.

Flour—In consequence of the fall in gold a material concession in prices is demanded by buyers, which holders are slow to meet, and no transactions of moment have been made public. Prices are nominal as follows:

Howard Street Super and Ext Fam	11,75 a11,87½
" " Shipping Extra	12,25 a12,50
" " Retailing Extra	12,37½a12,50
" " Family	13,50 a14,00
Ohio Super	11,75 a11,87½
" Shipping Extra	12 12½a12,25
" Retailing Extra	12,37½a00,00
" Family	13,00 a13,75
City Mills standard Super	11,87½a12,00
" Shipping Brands Extra	13,75 a14,00
Red mixer Family	14,00 a00,00
" High grade Extra	14,00 a00,00

Rye Flour—Scarcer and firm at an small sale of first quality at 10,25a10 75.

Corn Meal—Sold; going. City Mills nominal at 5,00.

Grain—Our market continues fairly supplied with all the leading varieties for sale, the receipts this morning at the Corn Exchange comprising 9,000 bush Wheat, 4,-000 do Corn, 3,000 do Oats and 150 do Rye. Southern wheat moved slowly and was full 5@6c cents lower, declining to prime white 1 lb Virginia at 2,30@2,35c, and fair to prime red 2,30a2,35c. Kentucky white and Pennsylvania red were unsaleable, except at a considerable concession on previous rates. Nothing was done in white Corn, and 2 transactions in yellow were limited to 1,200 bush at Galtic. Oats 4@5c. Rye scarce and $2@3 weight, closing dull. Rye nglec ed and nominal at 1,25a1,70

Hay—Less demand very slow and prices nominal.

Seeds—Flax quiet at 3,00a3,05 per bush. Timothy is in fair request at 5,00a5,25 per bush.

Provisions—All descriptions are very quiet and prices unchanged. We quote as follows: New Pork $14,50; Bacon Shoulders 20@20½c; Sides 22¾@23c; sugar Cured Hams 24@25c; Western Lard in barrels and tins, 18¾c; Sides 19c; Western Lard, in barrels and tins, 21c, Baltimore refined 22c.

Rail—Liverpool is held firmly, but very little is changing hands. Ground Alum was quoted at 1,35a1,00 and ordinary brands of Fine at 3,25. Bulk is nominal at 1,15 per bushel.

Seeds—Small sales of Flaxseed reported at 3,60, Timothy at 4,50, and clover at 16,00 ₱ bush.

Sugars—Transactions unimportant and prices unsettled. We quote

Cuba A B foots to good refining	22,24a22,75 ₱
" " grocery	23,50a 1,50 net,
" " refining grocery	21,22a22,00 "
Porto Rico—good to prime grocery	21,00a22,00 "
" prime to choice grocery	22 23a23,00 "
New Orleans fair to prime	00,00a00,00 "

Chicago Market—Mail Report.

SEPT 12.—The following is the estimated amount of Flour and Grain in store on Saturday, September 10, 1864:

	Flour Wheat	Corn	Oats	Rye	Bar.
	Bbls.	bu.	bu.	bu.	bu.
1864	106171	807098	470096	100783	19271
1863	110127	476462	658801	374650	19083

	Total.
1864	2,9674
1863	522612

There was a good attendance on 'Change to-day, and the sales in gold caused quite a commotion for a time, but prices were not permitted to decline materially, because of the large demand by short sellers.

Spring Wheat was active and price fell off 1@2c per bu. At one time a greater decline was looked for, but the speculators stepped in to fill short contract, and realized a market. No 1 Spring sold at $1 34@1 35; No. 2 spring at $1,25@1,26, and Rejected Spring at $1,21@1,23. Winter Wheat was quiet at $1,31@1 35 for No 2, and $1,25 for Rejected R S.

There was very little done in corn, and the market ruled dull, with light sales at $1,21¾@1,24 for No. 1. Oats $1,20¾ for No. 1, 2 in store. Canal Corn about 1 moderately active, and about 30,000 bushels changed hands at $1,20@1,21.

Rye was in active and holders generally asked 1 to a dime of 95c per bushel. No. 2 sold at 65c; No. 2 at 60c, and Rejected at 55c. Barley ruled at the close several parcels changed hands at 85@95c.

The market for Rye was dull and 1@2c lower, No. 1 sold at $1,31, and No 2 at $1,27 to 1,28.

Barley was neglected and almost nominal at $1,90 for No. 2.

There was no movement in Highwines; buyers offered $1 72 and sellers asked $1 74.

Provisions were also rather neglected and nominal

Boston Fish Market.

SEPT 10—The demand for Codfish has been moderate, though the receipts of the past week have been full prices. The stocks are small and easily controlled, being mostly held on speculation. With a prospective moderate supply for the season, there is not much chance, therefore, of prices ruling lower than at present, unless influenced by a material decline in the provision markets. Sales of Grand Bank at $8a8,50; Bay Fish, 6,50@7,25; small, 6,50@7 gtl. Hake are selling at 3,75a4; Pollock at 4,50a5, some 9,000 qtls English having been taken at the latter rate. Mackerel are scarce and prices have again advanced; sales of Bay No 1 at $25a26; Shore No 1 at $22a23; No 2 Bay at $19a20; and Shore $19a22; No 3 large $14@15, medium do $13a13 50 ₱ bbl. Alewives are selling at $5a6 ₱ bbl. Pickled Herring are firm and in good demand; sales of 1500 bbls Bank Herring at $5,50a6; other lots at $5,50a6 ₱ bbl. Box Herring are selling at 75a80 ₱ hundred.

Milwaukie Market.

SEPT 10—Flour—Neglected, 15c lower and nominal.

Grain—Wheat, receipts 22,000 bu against 77,000 bu last year. Market panicky and lower. This forenoon, 1,000 bu were sold at $1,97; on 'Change 30,000 bu at 1,97. Oats firm at 66c. Corn scarce and firm at 1,31.

Imports by Railroad.

PITTSBURGH, FT WAYNE AND CHICAGO R R, Sept 13—3 cars oats, Culp & Shepard; 178 shs oats, Dan Wallace; 200 bbls flour, 9 Lindsay & Co; 250 bgs wheat, J S Liggett & co; 104 off bbls, Wm Mullens; 16 bbls pearls, J B Canfield; 1 car hay, Wood & Fetters; 3 cars oil cake, Byers & co; 1 car lard, H J Bigley; 13 sacks scraps, F Zeiger; 40 dos brooms, Heed & Metzger; 3 bbls seeding wax, B L Fahnestock & co; 1 box glass, Wallace & Carvit; 45 bds hides, Chas Keefer; 24 box shoes, Hamburt & Shipton; 6 bbls apples, McBain & Anjer; 33 sks rags, Godfrey & Clarke; 13 bbls dry apples, F Wangeiter; 4 bbls eggs, Mrs B A Morgan; 6 shs wool, S Harbaugh & co.

ALLEGHENY STATION, Sept 13—2 bbls drugs, H F Schwartz; 4 pkgs produce, O'Hanlon & Kohan; 3 bbls onions, S Claney; 2 bbls apples, G A Kurtz; 25 rolls leather, Chas Keefer; 57 sks barley, F W Anderson; 99 shs flaxseed, Kerr & Hamilton; 250 bs wheat, Simpson & Knox; 4 pkgs butter and eggs, H Lent; 6 cars wheat, B T Kennedy & bro; 4 bbls apples, J H Speer; 2 earthenware, Memphill & Ashworth; 1 do Gregg & Alexander; 1 do J Meyers; 3 bbls cider, Jas Best.

CUMBERLAND & PITTSBURGH R R, MAIN ROAD, September 13—10 bxs candles, J P Gottlendorf; 125 sks wheat, B T Kennedy & bro; 250 sks corn, Dorrington & co; 80 bbls flour, J Gardiner; 8 bxs drugs, B E Sellers & co.

Imports by River.

WHEELING PER LITTLE MARTIN—100 sks barley, Spencer & McKay; 31 bbls apples, J Herbert; 10 do flour, J Mehan; 65 sks wool, Clark & co; 18 do J L Marshall; 90 bush oats, 73 do barley, H Todd.

WHEELING PER HERALDS—200 bbls flour, 103 sks wool, 183 bbls tobacco, 61 rolls leather, 23 pkgs glassware, Clark & co; 146 cit bbls, Acidaco Oil co; 10 pkgs rags, D M Edgerton; 3 do glassware, L Zimmm & co.

OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the First Session of the Thirty-eighth Congress.

[PUBLIC—No. 148.]

AN ACT to provide internal revenue to support the government to pay interest on the public debt, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes, imposed by this act, or which may hereafter be imposed, and of assessing the same, the Commissioner of Internal Revenue, whose annual salary shall be four thousand dollars, shall be charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, direc tions, forms, blanks, stamps, and licenses, and distributing the same or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, taxes which may be necessary to carry this act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide cotton marks, hydrometers, and proper and sufficient adhesive stamps, and stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this act, and to alter and and renew or replace such stamps, from time to time, as occasion shall require. He may also contract for or procure the printing of requisite forms, decisions, regulations, and advertisements; but the printing of such forms, decisions, and regulations shall be done at the public printing office, unless the public printer shall be unable to perform the work. And the Secretary of the Treasury may, at any time prior to the first day of July, eighteen hundred and sixty-five, assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said Commissioner.

GENERAL PROVISION.

SEC. 2. *And be it further enacted*, That it shall be the duty of the Commissioner of Internal Revenue to pay over daily to the Treasurer of the United States all public moneys which may come into his possession, for which the Treasurer shall give proper receipt and keep a faithful account; and at the end of each month the said Commissioner shall render true and faithful accounts of all public moneys received or paid out, or paid to the Treasurer of the United States, exhibiting proper vouchers therefor, and the same shall be received and examined by the Fifth Auditor of the Treasury, who shall thereafter certify the balance, if any, and transmit the accounts with the vouchers and certificates, to the First Comptroller for his decision thereupon; and the said Commissioners, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the Comptroller, or either of them, the inspection of moneys in his hands; and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in a sum of not less than one hundred thousand dollars, payable to the United States, conditioned that the Commissioner shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, and in compliance with the orders or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safe keeping and faithful account of all stamps, adhesive stamps, or vellum, parchment or paper, bearing a stamp denoting any duty thereupon, which bond shall be filed in the office of the First Comptroller of the Treasury. And each Commissioner shall, from time to time, renew, strengthen and increase his official bond as the Secretary of the Treasury may direct.

SEC. 3. *And be it further enacted*, That the Deputy Commissioner of Internal Revenue, whose annual salary shall be three hundred dollars, shall be charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and shall act as Commissioner of Internal Revenue in the absence of the Commissioner, whereon the degree of franking all letters and documents pertaining to the office of Internal Revenue.

SEC. 4. *And be it further enacted*, That the Secretary of the Treasury may appoint not exceeding five revenue agents, whose duties shall be prescribed by direction of the Secretary of the Treasury, to aid in the prevention, detection, and punishment of frauds upon the internal revenue, and in the enforcement of the collection thereof, who shall be paid, in addition to the expenses necessarily incurred in the performance of the duties of the Treasury, may deem just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as other expenses for collecting the revenue.

SEC. 5. *And be it further enacted*, That the Secretary of the Treasury may appoint inspectors in any assessment district where in his judgment it may be necessary for the purpose of a proper enforcement of the internal revenue laws or the detection of frauds, and such inspectors shall receive such compensation as shall be subject to the rules and regulations of the said Secretary, and have all the powers conferred upon any other officers of internal revenue in making any examination of persons, books, and premises which may be necessary in the discharge of the duties of their office. And the compensation of such inspectors shall be fixed and paid for such time as they may be actually employed, not exceeding four dollars per day and, their just and proper travelling expenses.

SEC. 6. *And be it further enacted*, That the cashier of internal duties, who shall hereafter be called cashier of internal revenue, and whose annual salary shall be twenty-five hundred dollars, shall perform such duties as may be assigned to his office by the Commissioner of Internal Revenue, under the regulations of the Secretary of the Treasury, and shall give a bond; with sufficient sureties to be approved by the Secretary of the Treasury, in such penalty as the Solicitor; that he will faithfully account for all the moneys or other articles of value belonging to the United States which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; which bond shall be deposited with the First Comptroller of the Treasury.

SEC. 7. *And be it further enacted*, That the second section of an act entitled "An Act to provide internal revenue to support the government and to pay interest on the public debt" approved July one, eighteen hundred and sixty two, shall remain and continue in full force; and the President is hereby authorized to alter the respective collection districts provided for in said section as the public interests may require.

SEC. 8. *And be it further enacted* That each assessor shall divide his district into a convenient number of assessment districts, which may be changed as often as may be deemed necessary, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which the Secretary of the Treasury, whenever there shall be a vacancy or the public interest shall require, shall appoint, with the approval of the said Commissioner, one assistant assessor, who shall be a resident of the district of said assessor; and in case of a vacancy occurring in the office of assessor by reason of death or any other cause, the assistant assessor of the assessment district in which the assessor resided at the time of the vacancy occurring shall act as assessor until an appointment filling the vacancy shall be made. And each assessor and assistant assessor so appointed shall, before he enters on the duties of his office, take and subscribe, before some competent magistrate, or some collector, to be appointed by virtue of this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I, A B, do swear (or affirm, as the case may be) that I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will diligently and faithfully perform the duties of assessor (or assistant assessor) for (naming the assessment district) according to my best skill and judgment." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed.

SEC. 9. *And be it further enacted*, That before any collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties to be approved by the Solicitor of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury. And such collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said Commissioner shall prescribe.

SEC. 10. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities, and accept the same from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done by any of his deputies while acting as such, and for every omission of duty.

SEC. 11. *And be it further enacted*, That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, licences, stamp, or tax imposed by law when not otherwise provided for, on or before the first Monday of May in each year, and in other cases before the day of levy, to make a list or return, verified by oath or affirmation, to the assistant assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged, with a specific or ad valorem duty or tax, the several rates and aggregate amount, according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable to be assessed.

SEC. 12 *And be it further enacted*, That the instructions, regulations, and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, and on each collector and his deputies, and on all other persons, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first Monday of May in each year, and from time to time thereafter, in accordance with this act, direct and cause the several assistant assessors to proceed through every part of their respective district, and inquire after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing, or having the care or management of any property, goods, wares, and merchandize, articles or objects liable to pay any duty, stamp, or tax, including all persons liable to pay a license or other duty, under the provisions of this act, and to make list of the owners, and to value and enumerate the articles or objects of taxation respectively, by reference to any list of assessment or collection taken under the laws of the respective States, to any other records or documents, to the written list schedule, or return required to be made out and deliver to the assistant assessor, and by all other lawful ways and means, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

SEC. 13. *And be it further enacted*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles or objects liable to pay any duty or tax, or any business or occupation liable to pay any license, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list or return, which being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person.

SEC. 14. *And be it further enacted*, That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call to receive the annual list or return, it shall be the duty of such assistant assessor to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum, addressed to such person, requiring him or her to present to such assessor the list or return required by law within ten day from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or if any person shall not deliver a monthly or other list or return without notice at the time by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement, or return, which in the opinion of the assessor, is false or fraudulent, or contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books of account containing entries relating to the trade or business of such person, or any other person as he may deem proper, to appear before such assessor and produce such book, at a time and place therein named, and to give testimony or answer interrogatories under oath or affirmation respecting any objects liable to any duty or tax as aforesaid, of the lists, statements, or returns thereof, or any trade, business, or profession liable to any tax or license as aforesaid. Such summons may be served by any assistant assessor of the district. In case any person so summoned shall neglect or refuse to obey such summons according to its exigency, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor, upon affidavit proving the facts, to apply to the judge of the district court, or a commissioner authorized to perform the duties of such judge or chamber, for an attachment against such person as for a contempt. It shall be the duty of such judge or commissioner to hear such application, and, if satisfactory proof be made, to issue an attachment directed to some proper officer for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper to enforce obedience to the requirements of the summons and punish such person for his default or disobedience. It shall be the duty of the assessor or assistant assessor of the district within which such person shall have taken up property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, and to make, according to the best information which he can obtain, including that derived from the oath of J. R. Kerr, Franklin, Pa.

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