The Pittsburgh Gazette,
TUESDAY MORNING:.....OCT. 11, 1864.

FINANCIAL AND COMMERCIAL.

SALES ON STOCKS AND BONDS

OVERHELD DAILY FOR THE PITTSBURGH GAZETTE BY

ROBINSON, MOULHAN & Co.,

Stock and Exchange Brokers,

NO. 75 FOURTH STREET,

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

	BONDS.		
United States 6's-81	105	106¼	
" 5-20	107¼	107¾	
" 7-30	106½	106¾	
" 10-40	97	97½	
" Certificates	94¾	95¼	
Allegheny Co 5's	80		
" Scrity 6's		83	
Pittsburgh 5's		79	
" 6's	78		
Allegheny City 6's	100		
" 5's		70	
Allegheny V R R 7's		102	
Connellsville R R 6's		89¾	
Steubenville R R 6's		70	
Par Value	GAS.		
50 Pittsburgh		58	
25 Allegheny	54¾		
25 Birmingham	51½	51¾	
	INSURANCE.		
50 Citizens		50	Jan $4,50
42 Western		53	May 2,50
33 Monongahela		33	" 5,00
50 Marine		50	" 4,00
20 Pittsburgh	51	52	Aug 4,00
25 Allegheny		33	July 3,00
25 Peoples		28¾	" 4,00
50 Pennsylvania		23	
German Ins.	13¾		
	BRIDGES.		
25 St Clair Street	40		July 5 ⅌ cent.
50 Sixth Street		50	" 5 "
50 Mechanics Street		71½	
25 Monongahela			Sept 5 "
25 Birmingham		55	July 6 "
	RAILROADS.		
50 Allegh'y Valley	49¾	50	
50 Pennsylvania		71	
100 Fort Wayne			quar'ly 2½ ⅌ ct
100 Cleveland			
50 Cumberlin	11¾		
50 " Interest		13	
50 Pitts & Steubenville	10¾		
50 Steubenville & Ind	19¾		
50 Allegh'y & Minchest'r		60	
25 Stock Exchange	61½		
50 Citizens		65	
	BANKS.		
50 Tanners Bk	67¾	May 5 ⅌ cent	
50 Exchange	78	" 5 "	
60 Citizens	71	" 5 "	
50 Pittsburgh	69½	" 4 "	
50 Mechanics	68	" 5 "	
50 Iron City	63	" 5 "	
50 North Ste Manufac'rs	59¾	61	" 5 "
German Trust		35	July 6 ⅌ cent.
100 First National	107		3,75
100 Second "			
100 Third "	103	108	
100 Fourth "			
110 First Nat Allegh'y	107	110	
50 Manchester Savings		48¾	
	OILS.		
25 Tuscarora		24	Aug 12 ⅌ cent
10 North American		9	
10 Tin mill	8¾	9	monthly, 1 ⅌ ct
20 Amazon	13		
10 Allegheny & Pitts	10¾		2 ⅌ cent
50 Columbia	75		5 "
Ohio Valley	1⅛		
8 Iron City	1½		
5 Stella	1		
8 Tarental	1,45	1½	
8 Hermosa		1⅝	
8 Tidy Creek		1½	
8 Fagan		¾	
8 Story		1	
8 Fleming & Wood Farm		6¾	
8 Cherry Run Central		1¾	
" Philips	6¾	7¼	
10 Kossuth	2½		
10 Noble & Delamater	12½		
10 Oil Basin	4¾	19	
8 Hendrick		4	
8 Pitts & Boston Copp'r		65	
" National		30	
" North Western		10	
" U S Telegraph		40	

MONDAY, OCT. 10, 1864.

Bad little doing at stock board to-day: Governments strongly held, with the decline in gold. U S 5-20's, 105¼@105; Certificates 94¾ bid at opening of board, falling off with the New York advance to 95¼. Columbia Oil, 65 bid, 70 asked. Noble Amazon, 6¾ bid, 9¼ asked for Bid, sellers asking still in request at 12 bid; Fleming & Blood Farm, 4¾@5¼; Cumberlin offered at 7¼; Merchants subscription price 50 cents.

The Sept New York Cons. Advertiser of Saturday says: The stock market continues depressed under the more favorable military aspect reported yesterday by Secretary Stanton. The nation is construed unfavorable to any new events for an advance, and those who had contracted in speculation for a rise are operating with fresh energy. To-day there appears a decided very little disposition among outsiders to either buy or sell, and the market is altogether with the brokers, with a balance of power off the side of the "bears."

The total imports at New York for the week compare as follows with previous returns:

	Oct 3-Oct 7	Sept 26-Sept 30	Sept 19-Sept 24	Sept 12-Sept 17
Dry G's	$735,179	917,904	1,011,627	630,343
G'ls	$2,519,456	2,655,102	1,740,619	2,042,033
Total	$3,247,663	3,571,006	2,767,223	2,672,376
Sp'ie	3,201,454	3,158,457	2,767,223	2,672,376

Trading imports are: Wool, $33,426, flaxseed, $10,177, oilcake, $5,120; rags, $5,070; molasses, $3,124; fire, $22,757; cotton, 611 bales, 120,115; s. d. do, 1,067,107; sneeder, 60,261; opium, 20,700.

The Chicago Evening Journal of Saturday, says: There is a bitter wailing in financial circles, but there is no material change to notice in the general money market. Discounts to a limited extent are being made to responsible parties for legit mate uses, but accommodations on margins are at present out of the question.

The N Exchange is firm and inclined to be quiet. The Banks buy at 3¾ ⅌ ct discount and sell at 7¾ ⅌ ct premium. Occasionally the regular customers are supplied at 7 ⅌ ct.

Boston Wool Market.

Oct 8—There are hosiges of immediate improvement in the wool market, which continues dull and innovable, at a further nominal decline of cents ⅌ lb. Manufacturers do not want to buy of any price just now, and, on the other hand, dealers who are comfortably situated as to financial matters are not anxious to sell at the present reduced rates, who a they consider below the real value of the commodity, as will be its intrinsic worth, as compared with other manufacturing staples. They are will ing to bide their time, knowing that the necessities of consumption must before long bring buyers into the market, as well as give to the holders a voice in establishing prices.

Nevertheless, sound mercantile policy will lead dealers to sell now, when they have a chance, even at rates which are below prime cost, provided they can turn round and replace their stocks at the same or a little lower prices. On a falling market they can easily do this, a d must keep the machinery of trade in motion. The only trouble with this arrangement is, that it is much easier to buy than to sell, as buyers, both consumptive and speculative, are positively the scarce commodity in the market. In fact, Bostonians, of late, have been on the wing ther, as we to make a reliable quotation and this, we have noted them very much, have been obliged to visit them out in the highways and byeways of our great metropolis.

There has to be no doubt that many manufacturers are short of staple, and they would readily operate if they could see any symptoms of reaction in general commerce, but, up to now, it is the good opinion, shown in deed, of surrening entirely. But as long as the rot so of trade is confined to cotton, and their products are neglected and half-overlooked, they will be in no hurry to and off, paid that immediate waste. The late rain will enable some of the smaller mills to start up their machinery, and those who have contracted to fill made, of course, go on and put what of leather they want to cut out.

There is no revolution in prices as respects the quality of fleeces of wool than we have seen, kept a before in this market, and the range is based almost wholly upon the condition of the staple as respects its fineness and purity. Coarse and medium wools are most easy at 60@70cent for heavy fabrics, and relatively higher than fine. The quotations which we shall to give for any description must be taken with allowance, as nearly all the transactions of late days are either forced off, and hence do not establish rates which come up to the general views of the trade.

Subjoined are the quotations for the week ending up to over 100,000 lbs: Fine Saxony, 80@90 cent; Fine, (including small lots of Illinois, Wisconsin, Vermont, New York, Michigan, Ohio and Pennsylvania) are about the same rates for the different grades of pulled, from some to good super and extra. The outside figure, however, must be considered as confined to the Ohio and Michigan can be bought in small lots, for Saxony fine, at 65@70c. There is a fair doing in fine, and prices are entirely nominal.

Chicago Market—Mail Report.

Oct. 8—The receipts to gold are unfavorable advices from New York caused a quiet market for nearly every thing to-day, and in many cases prices ruled lower.

There was some speculative demand for No 2 spring wheat, and sales before Change were made at 1,42@1,43, but after the decline 1,42@1,43 became known prices steadily receded, and at the close there was not much activity at 1,41@1,42. Winter wheat and No 1 spring were neglected and quotations nominal.

The receipts of corn were firm, and sales were made at a concession of from 1cents per bbl. Good to choice spring sold at from 1,05@1,06; wet winter extras at 99, and spring superior ex from 1,00@1,05.

Oats were in request for shipment, and the market advanced 3cts per bush, with sales of 70@73 cents at from 1,12@1,20—closing quiet, at 1,12@1,20. There was nothing doing in canal corn. The demand for oats was less active, and the market declined 3@4cts, with sales of No 1 at 67@67½c—closing quiet.

The market for rye was dull and heavy. Light sales of No 2 in store were made at 81. Barley was steady at 1,45 for No 2, but closed quiet.

Highwines were in limited request, but held rather firmer, with small sales at 1,00@1,01.

Hay is in fair supply and rather dull, with sales of Timothy prime timothy, to arrive and on the spot, at from $25,00@24.

Groceries were held with more firmness under the advance in gold, but at the close there is more disposition to accept the late established decline.

The wool market is altogether neglected, and we cannot give reliable quotations to the absence of sales.

There is no demand for provisions, and, owing to the present unsettled state of the market, it is impossible to report correct values.

Grain freights are extremely dull. Only one vessel was chartered, with oats at 6½c to Buffalo.

New York Butter and Cheese Market.

Oct. 8—The fresh made butter in pails, for family use, is in small supply and this description bear a higher relative value than other descriptions. The export demand at present is quite moderate. The tendency at the close was decidedly downward. We quote: Orange, State, firm, pails, 45@55c per pound; State and Pennsylvania, fresh, pails, 45@50c; State, firkins, yellow, 37@40; State, half firkin tubs, 40@45; State, Welsh wash-ed tubs, 35@40; Western firkins, yellow, 40@45; Pennsylvania, yellow, firkins, 37@40; Pennsylvania, yellow, half tubs, 37@40; State firkins, light colored, 40@45; Western firkins, light colors, 35@37; State and Western firkins, mixed colors, 32@35. The cheese market rules in sympathy with that of butter. Supplies are accumulating, and the tendency of prices is downward. We quote: State dairies, factory made, fine 27@28 per pound; State dairies, factory made, fair to good, 24@27; State dairies, extra quality, 18@20; State dairies, fair to good, 15@17; Western Reserve, good to prime, 15@18; English dairy cheese, 19@21; English dairy, Western, 15@17; Fine Apple, 14@15; Orange County, flat skimmed, 12@15.

PITTSBURGH MARKETS.

MONDAY, Oct 10, 1864.

The general market is very distressingly dull and neglected to-day, the transactions being few and far between, while prices are dominated by exchanges. Full time seems to be the great centre of attraction at least as it is hardly probable that there will be any legislation or business until after the elections are over and the result known.

GRAIN—Wheat is dull and nominal, and, while there is but little offering, there seems to be no demand. From wagon, we continue to quote at $1,70 for red and 1 82 @1,90 for white. Barley is wanted at $1,50, and there is but little offering. Oats—Sale to the trade of 700 bush at 67c, and small sales from store at 65@70. Corn—Dull and nominal at 1,00@1,05 per bush.

BACON—The Bacon market continues quiet and the market is dull, though prices are without quotable change. We note some few small sales of shoulders at 18; and ribbed sides at 19¾@20. Hams nominally at 20@21 for plain; 22 for plain canvassed, and 23@25 for sugar cured.

FLOUR—There is no new feature to notice in this article, and we have to report a dull market and a very limited demand. Good brands of extra family are selling from store at 10,00@11 per bbl. Sale of 50 bbls country family at 10 25.

EGGS—Firm, with a good demand and limited receipts; prices may be fairly given, at 22@24 cents per dozen.

BUTTER—is dull and nominal and in the absence of sales, we quote at 40 to 55 for packed, and 28@40c for prime Roll. Receipts continue light.

SWEET POTATOES—Firm, with regular sales of "Jersey's" at $4,00 to 6,25 per bbl—mostly at 6,25.

ONIONS—Quiet but steady, with sales from store in small lots at $2,50 to 2,75 per bushel. Sales of 10 bbls at $10 per bbl.

LARD—is dull and neglected, though nominally unchanged—prime city readily selling at 23c.

LINSEED—is firm at $2,00@2,05 per bbl.

APPLES—The demand is fair and the market steady, with regular sales at $2,50@3,00 per bbl, for good to prime, and $4,50 for choice.

HAY—is selling regularly from scales at previous quotations.

CHEESE—is in good supply and dull, with a dropping tendency. We note sales in lots of 100 bxs at from 22 to 23c for good to prime.

CLOVERSEED—Steady with sales to a fair extent at $4,00 to 4,50 per bushel.

SEEDS—Timothy Seed is steady with regular sales from store at $4,50 per bushel. But little doing in Clover and Flaxseed.

Pittsburgh Petroleum Market.

Oct 10—There was a fair demand for Crude to-day both for home consumption and shipment, and the market ruled steady, the advance of Saturday being well sustained—24, bbls returned, and 19, bbls included. One purchaser took some 1,500 bbls for shipment to Philadelphia, all at 23, bbls included, and another, 250 bbls at 24, bbls returned, and 200 at 23, bbls included. The receipts continue limited and the stock at present is comparatively light. There is still some inquiry for Refined in bond and we note a sale of 1,000 bbls at 60c, deliverable in Philadelphia. Free Oil is firmer, and some holders are asking an advance but in the absence of sales, we omit quotations. Nothing doing in Naphta or Benzidum.

The receipts of Crude by the Allegheny river since our last report are as follows:

Strickler & Baxter	91	R Ashworth	16
Gallacher & Dauver	40	H Rosenbach	36
Richardson & Harley	356		
H Dauver	80	Total	1223
Fisher & Bro	621		

New York Petroleum Market

Special Dispatch to the Pittsburgh Gazette.

NEW YORK, October 10—The market for Crude is again very firm and holders are asking higher rates—37@38, on the spot, and 33½ for November delivery. There is a moderate demand for Refined in bond, but prices are a shade lower, 62½@65. Free Oil is firm with sales to a fair extent at 70c. Nothing new in regard to Naphtha.

New York Stock and Money Market.

Special Dispatch to the Pittsburgh Gazette.

NEW YORK October 10—There is no change to the stock market worthy of notice—Pittsburgh & Fort Wayne, 92¾; Cleveland & Pittsburgh, 96¾. Government Securities—U S fives, 1881, 105¼@106; Certificates, 94¾. Seven Thirties, 104¾; Five Twenties, 102, ex-coupons, and 107¾, coupons on. Gold fair regular—closing this afternoon at 198.

Philadelphia Stock Market.

Special Dispatch to the Pittsburgh Gazette.

PHILADELPHIA, Oct 10—The sale for Off stocks continues dull, but prices are steady and without decided change. The following were the closing quotations: Reading, 45¾; Penna, 56¾; Dacknore, 65¾; Olmstead, 2; Story Farm, ¾; Union Petroleum, 2,60; German, 6¾; Hibbard, 17¾; Farrell, 2¾; McClintock, 6¾.

Weekly Review of the Philadelphia Stock Market.

Reported for the Pittsburgh Gazette.

PHILADELPHIA, Oct. 8—The market for oil stocks has been depressed and irregular during the entire week, and the whole list, with but few exceptions, shows a decline, with more disposition to realize on the part of holders. The only material change was in Demanges and Dalzell, the former showing a decline of 8¾, and the latter $1,00 per share—the market closing dull.

Annexed is a comparison of the closing quotations of the leading companies:

	Saturday Oct 8	Saturday Oct 1
Dunsmore	8¾	10¾
Dalzell	8¾	9
M'Clintock	6¾	6¾
M'Ilhenney	6¾	6
Noble & Delamater	13	12
Corn Feather	5	5¾
Crittenden	4¾	3¾
Egbert	6¾	7
Hill Creek	4¾	4¾
Hibbard	18	19
Story Farm	3¾	3¾
Union Petroleum Co	2¾	2¾
Mineral Oil	3¾	3
Lwin	6¾	7

Philadelphia Petroleum Market.

Oct 8—The market for Petroleum, influenced by the erratic movements in gold and sterling exchange, the unfavorable aspect of financial affairs generally, and the shrinking in the values of all descriptions of merchandise, has been stagnant, with a steady downward tendency up to the close to-day, when the receipt of news induced a more hopeful feeling, and part of the decline suffered early in the week was recovered. We refine our quotations three cents ⅌ gallon on Crude, and fully five cents on Refined. The receipts, it will be observed, have materially increased. The weekly sales comprise 2,000 bbls of the former at 34@35c; 2,000 bbls Refined, in bond, part to arrive, at 60@65c for straw and white; and 200 bbls free Naphtha. Benzine ranges from $2,50 to $10, and Naphtha from 40 to 42c. There have been no exportings to Saturday, & no gas was chartered to load for Antwerp at 6s, and one to Marseilles at the same figure.

The following are the receipts of Crude and Refined Petroleum at this port during the past week:

Crude barrels	3,801
Refined barrels	8,370
Exported from Phila since Jan 1st, 1864	5,450,147
" " same time last year	4,503,975
Increase in 1864	976,538
Exported from U S since Jan 1st, 1864	23,328,290
" " same time last year	21,713,049
Increase in 1864	1,615,841

Yours, very respectfully,
ROBERTS & ALBERT,
No 210½ Walnut st.

Wheat in Store at Toledo.

The Toledo Blade of Sept 28th, says: The receipts of this grain continue large, and our warehouses are full as nearly so, the shipment not equalizing the amount arriving. There is probably one third more wheat in store at this point than at any former period, and is estimated to reach 1,750,000 bushels.

Imports by Railroad.

PITTSBURGH, FT WAYNE AND CHICAGO R R, Oct. 10—60 bbls Highwines, 1 Kellers 8 bbls oil, B L Fahnestock & co 200 bbls flour, Shomaker & Lang; 8 cars barley, J Bledsoe; 6 cars oats, J L Dodd Jones 300 bbls flour, Johnston; 1 car flax bri k, Eng & s; 16 bbls lard oil, Isaiah Dickey & co; 3 bbls liquor, Frank & co; 4 pkgs screws, J Mullins; 32 doz brooms, S Kennedy & co; 50 ctns tobacco, Hyman & McKay; 8 bbls potatoes, Culp & Shepard; 32 bbls, A Sidentop.

CLEVELAND & PITTSBURGH RAILROAD, October 10—191 sks wheat, McFann & Anjer; 255 do do, B T Kennedy & bro; 235 do do, J S Liggett & co; 8 sks rags, 15 bbls apples, R H Volz & co; 15 bbls potatoes, W A Scantlan; 50 do apples, Potter, Aiken & Shepard; 1 car tile, John Chilbert; 2 cars barley, D Fawcett; 3 cks cheese, John Fank; 8 sks s, J Gidney & Clark; 50 bgs flaxseed, Geo F & Reiter; 50 carboys, J Irwin; 622 plates copper, G C Hussey & co; 20 do do, Thos H Howe; 10 bbls flour, M Horton.

ALLEGHENY STATION, October 10—6 cars wheat, Kennedy & bro; 3 bbls oil, G A Kelly; 1 car staves, Hemphill & co; 4 shes rodmen, J Gheist; 140 sks flaxseed, Ewer & Hamilton; 170 bags do; M Bingham; 501 bdls paper, J H Perkins; 7 pkgs twine, Geo. H Gerwig & co; 38 kettles, 18 tubs oplons, 10 bbls sugar, 1 box soap, A Lippert; 3 kegs butter, 1 box cheese, Abbin sons & co.

P S—No 4 eight received at this depot after 4 o'clock p m.

Imports by Railroad.

PITTSBURGH, FT WAYNE AND CHICAGO R R, Oct. 10—60 bbls Highwines, 1 Kellers 8 bbls oil, B L Fahnestock & co 200 bbls flour, Shomaker & Lang; 8 cars barley, J Bledsoe; 6 cars oats, J L Dodd Jones 300 bbls flour, Johnston; 1 car flax bri k, Eng & s; 16 bbls lard oil, Isaiah Dickey & co; 3 bbls liquor, Frank & co; 4 pkgs screws, J Mullins; 32 doz brooms, S Kennedy & co; 50 ctns tobacco, Hyman & McKay; 8 bbls potatoes, Culp & Shepard; 32 bbls, A Sidentop.

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P S—No 4 eight received at this depot after 4 o'clock p m.

STEAMBOATS.

REGULAR GALLIPOLIS AND PORTSMOUTH PACKET.—The fine steamer Jonas Powell, Capt. J. S. Lee, will leave for the above and intermediate ports every MONDAY, at 4 o'clock p. m.
For freight or passage apply on board or to
JAMES COLLINS & CO., Agents.
sel3 Wharf boat below Monongahela Bridge.

REGULAR PITTSBURGH & WHEELING PACKET.—The fine steamer REVENUE, Nichleman master, will leave Pittsburgh every TUESDAY, THURSDAY and SATURDAY, at 12 M., leave Wheeling every MONDAY, WEDNESDAY and FRIDAY, at 8 a. m.
For freight or passage apply on board or to
JAS. COLLINS & CO., Agents.
sel3 Wharf Boat, below Monongahela Bridge.

FOR CAIRO AND ST. LOUIS.—The fine new steamer WAUANITA, Capt. Samuel Shannon, will leave for the above and intermediate ports on THIS DAY, the 11th instant, at 4 o'clock, p. m.
For freight or passage apply on board or to
JOHN FLACK,
oct8 J. D. COLLINGWOOD, } Agents.

FOR NASHVILLE.—The fine steamer LENI LEOTI, Captain Shepard, will leave on WEDNESDAY, JAN'Y 6th.
For freight or passage apply on board, or to
JOHN FLACK.
oct10 J. D. COLLINGWOOD, } Agents.

LEAD—100 Pigs Lead for sale by
HENRY H. COLLINS.

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.

[CONTINUED.]

SEC. 118. *And be it further enacted*, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or in other fiduciary capacity, to make a list or return under oath or affirmation, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the assessor of the district in which he resides, of the amount of his or her income, or the income of such minors or persons as may be held in trust, as aforesaid, according to the requirements hereinbefore mentioned, stating the sources from which said income is derived, whether from any kind of property, of the purchase and sale of property, rents, interest, dividends, salaries or from any profession, trade, employment, or vocation, or otherwise. And in case of neglect or refusal to make such return, the assessor or assistant assessor shall assess the amount of his or her income, and the duty thereon, in the same manner as is provided for in other cases of neglect and refusal to furnish lists or returns in the provisions of this act, where not otherwise incompatible; and the assistant assessor may increase the amount of the list or return, or of any party making such return, if he shall be satisfied that the same is understated: *Provided*, That any party in his or her own behalf, or as guardian or trustee, as aforesaid, shall be permitted to declare, under oath or affirmation, the form and manner in which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act, or may declare that he or she has has been assed elsewhere in the same year for, and has paid an income duty, under authority of the United States, and shall thereupon be exempt from income duty in said district; or, if the list or return of any party shall have been increased by the assistant assessor, in manner as aforesaid, such party may be permitted to declare, under oath or affirmation, the amount of annual income, or the amount held in trust, as aforesaid, liable to be assessed, and same, so declared, shall be received by such assistant assessor as true, and as the sum upon which duties are to be assessed and collected, except that the deductions claimed in such cases shall not be made or allowed until approved by the assistant assessor. But any person feeling aggreived by the decision of the assistant assessor in such cases, may appeal to the assessor of the district, and his decision thereon shall be final; and the form, time and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue.

SEC. 119. *And be it further enacted*, That the duties on incomes herein imposed shall be levied on the first day of May, and be due and payable on or before the thirtieth day of June in the year, until and including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid for the thirty days after the thirtieth of June, as aforesaid, and for ten days after due demand thereof by the collector, there shall be levied in addition thereto the sum of ten per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons. And if any person liable to pay such duty shall neglect or refuse to pay the same, after such demand, the amount due shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property and rights to property belonging to such person; and in default of the payment of said duty aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whomsoever holded; and and for this purpose the collector, after demand duly given, as aforesaid, shall issue a warrant, in form or manner to be prescribed by the Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees, costs, and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector shall vest in the purchaser all right, title, and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on the books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether cancelled or not. And such certificates of sale of the collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person holding the same, as against any person holding or claiming to hold possession of such securities or other evidences of debt.

SEC. 120. *And be it further enacted*, That there shall be levid and collected a duty of five per centum on all dividends in scrip or money thereafter declared due, and whenever the same shall be payable, to stockholders, policy-holders, or depositors, as part of the earnings, income, or gains of any bank, trust company, savings institution, and of any fire, marine, life, inland, insurance company, either stock or mutual, or der whatever name or style known or called, in the United States or Territories, whether specially incorporated or existing under general laws, and on all undistributed sums, or sums made or added during the year to their surplus or contingent funds; and said banks, trust companies, savings institutions, and insurance companies shall pay the said duty, and are hereby authorized to deduct and withhold from all payments made on account of any dividends or sums of money that may be due and payable as aforesaid, the said duty of five per centum. And a list or return shall be made and rendered to the assessor or assistant assessor in duplicate, and one of said lists or returns shall be transmitted, and the duty paid to the Commissioner of Internal Revenue within thirty days after the time when said interest, coupons, or dividends become due and payable, and so often as every six months; and said list or return shall contain a true and faithful account of the amount of the duty, and there shall be annexed thereto a declaration of the president or treasurer of the company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of said duty. And for any default in making or rendering such list or return, with the declaration annexed, or of the payment of the duty, or any part thereof, as aforesaid, the assessment and collection of the duty and penalty shall be made according to the provisions of law in other cases of neglect or refusal.

SEC. 123. *And be it further enacted*, That there shall be levid, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of five per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters, and all disbursing officers, under the government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of five per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or accounts of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment. And it shall be the duty of the several Auditors of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or when settling or adjusting the accounts of any such officer, to require evidence that the duties or taxes mentioned in this section have been deducted and paid over to the Commissioner of Internal Revenue: *Provided*, That payments of prize money shall be regarded as income from salaries, and the duty thereon shall be adjusted and collected in like manner.

LICENSES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY:

SEC. 124. *And be it further enacted*, That any person or persons having in charge or trust, as administrators, executors, or trustees, any legacies or distributive shares arising from personal property, where the whole amount of such personal property, as aforesaid, shall exceed the sum of one thousand dollars in actual value, passing, after the passage of this act, from any person possessed of such property, either by will or by the intestate laws of any State or Territory, or any personal property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainor, to any person or persons, or to any body or bodies politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, as aforesaid, at the rate of one dollar for each and every hundred dollars of the clear value of such interest in property.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister of the person who died possessed, as aforesaid, at the rate of two dollars for each and every hundred dollars of the clear value of such interest.

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother, of the person who died possessed as aforesaid, at the rate of five dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be body or bodies politic or corporate, at the rate of six dollars for each and every hundred dollars of the clear value of such interest: *Provided*, That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty.

(TO BE CONTINUED.)

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Pamphlets containing a description of the property held by the Company can be had at the same place, on and after the 4th of August. hdc8d

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