RELIGIOUS INTELLIGENCE.

Dr. Stockton's Forthcoming Sermons.

The following is the substance of the introduction to the series of Sermons on the Bible, commenced last Sunday evening, by the Rev. T. H. Stockton, pastor of the Church of the New Testament, in Eleventh and Wood streets. The series, as we have already informed our readers, is to consist of ten sermons, continued, until completed, every Sunday, at 7½ P. M.

After the reading of the second Psalm, describing the ancient efforts to separate God from his Christ, rulers and people saying, "*Let us break their bands asunder, and cast away their cords from us,*" the preacher thus proceeded:

Alas for our beloved country! Alas for the land which, so lately, was the joy and praise of the whole earth! Alas for our skies—darkened with the smoke of civil war! Alas for our hills and plains, our fields and forests, our brooks and rivers, our spring flowers and summer harvests, and autumn fruits, and winter snows: all stained with fraternal blood! Alas for our homes, wild with weeping; our hearts, dumb with woe! Alas for our halls of State, our temples of religion—planning in vain, praying in vain! Alas for our camps and fleets; full of heroes, richly supplied, but often poorly led, and seemingly slaughtered in vain! Mourn, Columbia! Mourn, Liberty! Mourn, Religion! Mourn upon your high places! Cry out among the nations: "Pity us, O, ye Powers, whom we have so often pitied! Among ye all, whose hope was ever so bright as ours—whose eclipse of hope was ever so sudden and sad! Bend from your thrones, O, ye chieftains of your kindreds! Ye framers of our Constitution, ye founders of our Union, ye former of our States, and ye fathers of our Churches! forget your glory and bliss, and, with Washington in grief, bow your honored heads in silent sympathy with the lamentations of your children!"

O, Father of all, hear us! O, Saviour of all, hear us! O, Comforter of all, hear us! Give not Thy heritage to reproach! O, Lord! nor let the people whom Thou hast chosen, and anointed, and crowned, be put to such utter shame (as right hand lifted up against us. O, God! and say to the mocking world: "Behold, America is redeemed! and henceforth her purity, peace, and power shall be greater than ever: her unity, love, and concord shall decline no more!"

Who would not respond to such a prayer, Amen; a thousand times, Amen?

And yet, my friends, as Christianity is greater than patriotism, greater than philanthropy, greater than all that is merely human—being essentially and eternally distinguished by its divinity as well as its humanity—so there is a civil war in progress greater than our civil war. It is a civil war as extensive as civilization itself. It demoralizes and desolates society throughout all Christendom. Whether the State be monarchic, aristocratic, or democratic, and whether the Church be Greek Catholic, Roman Catholic, or Protestant, everywhere, in Europe, Asia, Africa, America, and among the islands of the sea, this greatest of all rebellions is the same ancient, malignant, inveterate, insidious, and murderous adversary of all that is true, and right, and good.

Are you ready to ask, *What war, or whose war* is this? I answer at once, it is THE WAR OF ANTICHRIST; I mighty say it is the war of Satan, for I mean Satan: but Satan is Antichrist. It is the war of infidelity, for Satan is particularly mean infidelity; but infidelity is antichrist. I might say it is the war against the Bible, against the Church, against the ministry, against the Sabbath, and against the ordinances of the sanctuary, for I still more articularly mean antichrist; but all this is the war of Antichrist; for the Bible is the Book of Christ, and the Church is the Church of Christ, and the ministry is the ministry of Christ, and the ordinances of the sanctuary, *excepting human additions and perversions*, are the ordinances of Christ.

O, my friends, my heart is full; and it is "out of the abundance of the heart that the mouth speaketh." Would any know why I have never been in the habit of preaching political sermons?—why I have rarely touched political subjects, and never made them sensation theme for the Sabbath? I know the attractiveness of such topics, especially in the present crisis; and, in all probability, this course might be easily filled to overflowing by an announcement of such discussions. I do not undervalue them. I deem them of vast importance, at a proper time, and in a proper place. I have long burned with desire to let my own soul out, in the name of God and in behalf of our country and the world, in some of these relations, and have found it hard to repress the fire. While so many—and men as well as young, and even young girls,—are speaking so warmly in such connections, I, too, might, at least, be pardoned for attempting to improve some suitable opportunity for a similar way. But both in the Capital at Washington and here at home, I have always felt that the more common and immediately-saving interests of the Gospel were the most pressing interests for the sanctuary and the Sabbath. And if we could only realize true sublimity and majesty of such themes as these, we should all, preachers and people, be so entranced by their contemplation as to forget, for the time, that there was anything like a battle-field on the face of the earth.

In this brief introduction, I cannot even begin to intimate all I think, and wish, and design to seek, and, if possible, by the blessing of God, to secure, in this series of sermons. But—for one moment—see! *I have taken away the Bible!*—What now? Here we are—living, thinking, feeling—full of life, full of thought, full of feeling, and the universe is around us! Where is the sun? Gone down. Where is the moon? Not in sight. Where are the stars? There, they shine! Well, what does Nature say about Christ? about the Bible, the Book of Christ? or Christ's Church? or Christ's ministry? or Christ's Sabbath? or Christ's ordinances of the sanctuary? Nothing, nothing, nothing! Not even a breath! Neither sun, moon, nor star; nor the universe itself has a whisper of Christ. So far as Nature's testimony—so contemplated—is concerned, *there is no Christ!* Here we stand, in a universe *without* Christ! Who, then, is with us? The State is here; but the State knows nothing of Christ. Natural religion is here, pretending to know something of God, but utterly ignorant of Christ. Philosophy is here, but equally a stranger to Christ. And, finally, science, in its three great forms, is here, but not Christ. Yes, Science is here. Anthropology is here, but knows no man, of any race or age, of Christ. And Geology is here, but never discovered the name of Christ on any of her subterranean tablets. And Astronomy is here, but never saw the home of Christ, or heard of his existence, in any of the worlds she has explored. All is dark; all is dumb; all is death and despair!

What now? See! *I have brought back the Bible!* What is it? It is a spiritual revelation. It is moral sunshine. It fills the moral heaven and earth with instant and perfect day. *It shows us Christ*, on the mountain, transfigured—God owning him as His Son; the dead raising to attend him; the living looking and listening, admiring and adoring him! The Bible represents Christ, and the church of Christ, and his ministry of Christ, and the Sabbath of Christ, and the ordinances of Christ.

And what now? Antichrist, starts up—gigantic, offended, full of wrath, full of power.

Natural religion exclaims—The Bible is false! There may be a God, but there is no Christ. Let us break these bands asunder; let us cast away these cords from us!

Philosophy accords. Science accords.

Anthropology exclaims: Away with Christ! I want at least a hundred thousand years for the transmutation of apes into men. Let us live and die as improved apes!

And Geology responds: Away with Christ! I want innumerable millions of ages for the preparation of the earth for the race of improved apes!

And Astronomy caps the climax with the cry: Away with Christ: I want an eternal infinitude of space, illuminated with innumerable suns and systems, but with only one world inhabited; and that the earth, with its millions and nations of improved apes!

And so, professors yield; clergymen yield; prelates yield—suggesting the suspicion and the sarcasm that, after all, some *seeming* improved apes may be found, better than improved apes!

Surely, "He that sitteth in the heavens *shall laugh*: the Lord shall have them *in derision!*"

After these general remarks, the regular discourse was commenced, on the text, "*Thou hast magnified Thy word above all Thy name.*"—*Psalm* 138, 2.

INSTALLATION OF THE REV. JOHN C. BLISS.—On Wednesday evening, the 13th inst., the Rev. John C. Bliss, formerly of this city, and well known from his prominent connection with the Noon-day Business Men's Prayer Meeting in this city, in its earlier and palmier days—was duly ordained and installed pastor of the Second Presbyterian Church, Carlisle, Pennsylvania, by the Presbytery of Carlisle. The Rev. Dr. Creigh, of Mercersburg, presided; Professor Samuel J. Wilson, D. D., of the Western Theological Seminary, preached the sermon, and the Rev. Isaac N. Hays, of Middle Spring, and the Rev. W. C. Cattell, of Harrisburg, gave the charge to pastor and people.

EFFORT TO ENDOW PRINCETON COLLEGE.—A meeting was recently held in the Central Presbyterian Church, corner Eighth and Cherry streets, of which the Rev. Henry Steele Clarke, D. D., is pastor, for the purpose of adopting means to secure the endowment of the Alumni Professorship of Princeton College. The meeting was presided over by ex-Governor Pollock, and a committee for the furtherance of this object, consisting of the following prominent citizens, was appointed: Rev. W. E. Schenck, D. D., Chairman; Benjamin H. Brewster, Esq., Rev. Charles W. Shields, D. D., Edward Hartshorne, M. D., Joshua Lippincott, Esq., E. Spencer Miller, Esq., Rev. Morris C. Sutphen, A. H. Fish, M. D., Nathaniel Burt, Esq., Furman Sheppard, Esq., Rev. L. H. Christian, D. D., George R. Morehouse, M. D., John W. Gibbs, Samuel Richards, Esq., Rev. W. C. Cattell, H. G. Evans, M. D., George H. Boker, Esq., Hon. Oswald Thompson, Wm. A. Ingham, Esq., Rev. Jas. M. Crowell, Alfred Martien, Chas. S. Boker, M. D., John Dickson, M. D., Edward S. Clarke.

THE ANNUAL MEETING OF THE FEMALE BIBLE SOCIETY OF PHILADELPHIA will be held in the lecture room of the First Presbyterian Church, Washington Square (Rev. Albert Barnes), on next Thursday evening. The meeting will be participated in also by members of the different auxiliary organizations, the Pennsylvania and Philadelphia Bible Societies, and any others who are interested in the circulation of the Scriptures.

GONGOZOUS CHURCH EDIFICES.—The British *Standard*, speaking of the increase of church edifices in England, says: A number of them alarm us by their sumptuousness and splendor; and adds, that the temptation in that direction is to overdo, and that probably, in some cases, this error has already been committed.

The same authority, speaking of the Rev. C. H. Spurgeon, says: "This distinguished preacher has left London, for a short trip in Holland; not for the purpose of recruiting his health, but with the intention to preach twice or thrice a day throughout the great towns and cities, and to address the students in the University."

ANOTHER BEECHER.—Mr. George H. Beecher, son of the Rev. Edward Beecher, has just graduated into the ministry from the Chicago Theological School.

CHANGE OF OFFICERS.—At the recent anniversary of the American Tract Society, in New York, a resolution was passed amending the list of officers by substituting in place of Rev. Drs. George W. Bethune, Lyman Beecher, and Thomas McAuley, deceased, as vice presidents, the names of Rev. Drs. Mansfield, S. Hutton, of New York, William Ives Budington, of Brooklyn, and Elisha L. Cleveland, of New Haven, Myron Phelps, Esq., of Lewistown, Ill., Marmaduke C. Cope, of Philadelphia, and Robert L. Stuart, of New York; also Mr. John C. Havemeyer, of New York, a director, in place of Dr. Hutton.

MEETING OF THE LUTHERAN MINISTERIUM OF PENNSYLVANIA AND ADJACENT STATES.—The one hundred and sixteenth annual meeting of the "Evangelical Lutheran Ministerium" of Pennsylvania and adjacent States will take place on Sunday, May 31st, in St. John's Church, Reading, when a large number of students, it is expected, will be examined, and a number of ministers received into this organization.

CATHOLIC ITEMS.—The Rev. Dr. D. W. Cahill, the eminent Catholic lecturer and divine, who has been sojourning in this country for some three years, is about making his residence for a time in the city of New York.

The Boston *Pilot* says that a sister of Horace Greeley is on the eve of becoming a Catholic.

The amount of funds contributed by the Catholics of Massachusetts, through their bishop, for the relief of the suffering poor of Ireland, exceeds $32,000.

THE ANNIVERSARY OF THE BAPTIST FREE MISSION SOCIETY will be held in the Baptist church at Mount Holly, New Jersey, on Wednesday and Thursday, May 27th and 28th. Revs. William S. Hall and Thomas S. Malcom are the appointed preachers.

THE EMPEROR AND ST. JEAN DE LATERAN.—A Paris letter in the *Nouvelliste*, of Rouen, says: "The Emperor of the French has decided on giving to the Canons of the Church of Saint-Jean-de-Lateran, at Rome, the diplomas which the Kings of France were formerly accustomed to grant. The number is eight, and they constitute eight pensions which France accords to the chapter of this church, as founded by Henry IV. In consequence of the revolution of 1789, the payments were discontinued. Louis XVIII. resumed the custom, but the revolution of 1830 again deprived the chapter of their privilege. The Emperor, who by right is Canon of Saint-Jean-de-Lateran, as successor of the Kings of France, now intends to restore this benefice to its former state."

MISSION TO NEW ZEALAND.—About 1,000 persons, Congregationalists, Baptists, and others, not Episcopalians, together with their minister, who is a Baptist, have recently proceeded to New Zealand, for the purpose of forming a colony. They have purchased 60,000 acres of land, and $12,000 have been set apart by the superintending committee for the making of roads, which the colonists will find to be a great benefit on their arrival. It is their object, by the establishment of a Christian colony in the midst of the heathen, to endeavor to exercise a powerful influence in favor of Christianity.

THE BRIDGE-STREET CHURCH, GEORGETOWN, D. C., has received from one of its members five thousand dollars for a Sabbath-school and lecture-room, and a lot worth as much more.

SHERRY WINE.—100 QUARTER Casks just received per ship "Laura," for sale in bond, by CHAS. S. & JAS. CARSTAIRS, a5t4 136 WALNUT and 214 GRANITE Streets.

MEDICAL.

DEAFNESS.

CATARRH.

DISEASES OF THE THROAT AND LUNGS.

DR. LIGHTHILL, 34 St. Mark's place (Eighth st.), New York, can be consulted daily (Sundays excepted), from 10 A. M. until 3 P. M. Patients will not be received except during the regular office hours, unless in cases of emergency, or by special arrangement. Parties residing at a distance are hereby informed that a personal examination is requisite in every case before a correct opinion can be given, or appropriate treatment prescribed. Letters of consultation must contain five dollars, otherwise they will remain unnoticed.

DR. LIGHTHILL'S recent work, "A Popular Treatise on Deafness, Its Causes and Prevention," may be obtained of Carleton, publisher, No. 413 Broadway, or of any respectable bookseller. Price, $1.

TESTIMONIALS.

FROM REV. JOHN NOTT, D. D., PROFESSOR IN UNION COLLEGE, SCHENECTADY, N. Y.

SCHENECTADY, January 17, 1862.

DR. LIGHTHILL—*Sir*: Having been cured by you of a discharge in an ear, which has been very offensive of late, and as far back as I can remember always more or less so; and having been much improved in hearing since under your care, I feel that I cannot withhold this acknowledgment from any use it may be to others, especially as I have applied in vain to my family physician and other physicians of reputation. Yours truly, JOHN NOTT.

CATARRH CURED.

[FROM REV. P. R. RUSSELL, LYNN, MASS.]

I have been much troubled with catarrh of the worst type for some twenty years. It gradually grew worse, producing cough and hoarseness, destroying the sense of smell, and breaking down my general health to such a degree as to compel me to resign my pastorate and suspend public speaking.

I made diligent use of the usual remedies, such as snuffs of various kinds, nitrate of silver, tar-water, olive-tar, and inhalations, but without any very salutary effects. Last summer I heard of Dr. Lighthill's successful mode of treating catarrh, visited him, and put myself under his treatment. I began immediately to improve, and this improvement has gone on to the present time. My catarrh has gradually melted away, my cough has disappeared, my voice has become natural, and I am once more able to preach the blessed Gospel. Let me advise all troubled with catarrhal difficulties to apply to Dr. Lighthill. P. R. RUSSELL.

LYNN, Mass., Feb. 1, 1862.

INSTITUTION FOR THE DEAF AND DUMB, NEW YORK, January 7, 1862.

I have pleasure in testifying to the skill and kind attention of Dr. Lighthill, who has relieved me from a troublesome deafness, brought on by a severe cold. I shall be happy to answer any inquiries made by persons seeking information at my address as above. ROBERT CLIVE, Book-keeper.

This may certify that, having been afflicted during the year 1856 with severe and almost total deafness, and having tried the ordinary medical and surgical aid, under the care of those esteemed as eminent practitioners, I was induced at last to put my *self* under the care of Dr. E. B. Lighthill. His treatment was brief and successful. I was completely restored, and the cure is apparently permanent. I have all confidence in Dr. L.'s skill and integrity in the diseases he makes specialties.

JAMES CRUIKSHANK, LL. D., Editor N. Y. *Teacher*.

ALBANY, Oct. 1, 1862.

740 WATER STREET, NEW YORK, June 5, 1862.

Dr. Lighthill has succeeded in completely restoring my hearing, which was seriously impaired, although previous to applying to him I was treated by several physicians without the least benefit. Any further information I should be pleased to render on application to me at my residence, 173 Second street, Brooklyn, E. D., or at my place of business, 740 Water street. WM. H. WATERBURY.

NEW YORK, July 28, 1862.

I hereby certify that I have suffered during many years from trouble in hearing; one ear at last became entirely deaf, and the other so bad as to render conversation very difficult. I applied to Dr. Lighthill, of No. 34 St. Mark's Place, who in a short time, and without pain, restored to me the use of my ears, so that I can now hear perfectly well.

J. BISCO, No. 153 East Twenty-third st.

METROPOLITAN HOTEL, New York, April 1, 1862.

DEAR SIR: I take much pleasure in testifying, to the professional skill exhibited by you in your treatment of a case of severe inflammation of the throat and ear with which I have lately been afflicted. Upon coming under your charge I was immediately relieved, and speedily cured of a most aggravated complaint, which several physicians had previously sought in vain to mitigate.

As I am somewhat of a stranger in the city, I would state that you are at liberty to substantiate my statements, if necessary, by reference to my relatives, Mr. A. V. Stout, President of the Shoe and Leather Bank of New York, and to Mr. Everett Clapp, of the Western Transportation Company, No. 1 Coenties Slip.

With much esteem, I am, sir,
Your obedient servant,
FRED. M. HANKS.

To Dr. LIGHTHILL, No. 34 St. Mark's Place, N. Y.

NO. 11 DEY STREET, NEW YORK, Jan. 2, 1863.

DR. E. B. LIGHTHILL—*Dear Sir*: It is with the kindest feelings toward you, and hoping to do service to some one who is afflicted, that I forward the enclosed document to you.

To whom it may concern: I am personally acquainted with the success which attended Dr. Lighthill's treatment in a case of discharge from the ear and chronic inflammation of the throat, and would be pleased to give further information on application.

V. D. W. WEEKES.

A DEAF MUTE RESTORED TO HEARING

My son, now 12 years of age, has been deaf and dumb, and a pupil of the Deaf and Dumb asylum in this city for the past two years. Dr. Lighthill has succeeded in restoring his hearing to such a degree that he is now able to speak with facility.

The success which the Doctor has had in this case has scarcely a parallel, and deserves to be extensively known by the public.

GABRIEL LOWENSTEIN,
No. 175 Spring street.

NEW YORK, August 15, 1862.

NEW YORK, June 10, 1862.

DR. LIGHTHILL—*Dear Sir*: Permit me to thank you most sincerely for the invaluable services you have rendered me in restoring the hearing of my son, who had been deaf from infancy, and who had previously been under the care of the best medical talent without the slightest success.

Respectfully,
ANSELL HECHT,
136 Sixth avenue.

413 FOURTH STREET, NEW YORK, June 5, 1862.

My hearing having been impaired for a number of years, I placed myself under Dr. Lighthill's care, who restored it after a short course of treatment.

JAMES KENNY.

Further reference to parties of the highest respectability, residing here and elsewhere, on application. feb19-s13t

DAILY JOURNAL OFFICE, NEWARK, Dec. 12, 1862.

DR. LIGHTHILL: I am happy to testify to the complete success of your treatment, in the case of long-standing discharge from the ears, caused by scarlet fever, and very disagreeable and annoying. The inflammation in my throat has also entirely disappeared. J. W. SHOCH, Local Editor.

42 FIFTH STREET, NEW YORK, June 25, 1863.

DR. LIGHTHILL—*Dear Sir*: I take pleasure in testifying to the remarkable skill and judgment you displayed in the case of my daughter, who had been partially deaf, accompanied by discharge from the ears since early infancy, and is now, thanks to your treatment, able to hear as well as any one, while her ears are free from the discharge. Although it is nearly two years since she has been under your care, her hearing remains as good and her ears as sound as the day she left you. O. S. HOLLY.

A DEAF MUTE RESTORED TO HEARING

DR. E. B. LIGHTHILL—*Dear Sir*: Permit me to thank you most sincerely for the invaluable services you have rendered me in restoring the hearing of my son, who had been deaf from infancy, and who had previously been under the care of the best medical talent without the slightest success.

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JAMES KENNY.

Further reference to parties of the highest respectability, residing here and elsewhere, on application. feb19-s13t

MEDICAL.

READ THE FOLLOWING CAREFULLY.—At the close of a Course of Lectures, delivered to us, Members of one of the many Classes of PROF. C. H. BOLLES, who has been developing his discovery for nearly four years, at 1240 WALNUT Street, in the City of Philadelphia, in the application of GALVANISM, MAGNETISM, and other modifications of ELECTRICITY, the following resolutions were unanimously passed:

Resolved, That, as we have been eye witnesses for many weeks in the institution of Prof. Bolles, and have good reason to believe that he has discovered new principles in the application of the different modifications of Electricity to the various diseased conditions of the human system; and that, in the treatment of different diseases, we have been convinced that, in the hands, as also his Students, the application of Electricity is a reliable therapeutic; and that he has taught us a new, rational, and scientific Philosophy, and we believe the only reliable theory of disease and mode of cure.

Resolved, That, in our judgment, the philosophy advanced, and so clearly demonstrated in the Course of Lectures, is entirely new and original with Prof. Bolles, and not known to the Medical Profession, and that the great success which has attended his practice in this city is alone the result of his scientific discovery of Electrical laws hitherto unknown to man, and that the many failures of other men in this city using this mighty agent is their ignorance of the true principles of Electricity.

Resolved, That we, in duty to suffering humanity, and for the great progress of the human race in ameliorating the condition of health and happiness, commend the Professor and his theory and practice to the public, and bid him God speed, as we believe his great mission is one of benevolence and mercy, and we earnestly desire to benefit humanity in the only scientific and reliable way to a final restoration of health and physical happiness.

Resolved, That we tender to Prof. Bolles our thanks for his lucid instruction and kind attention to us, in illustrating his theory, in one of the weeks he has taught us, and as a class; that he has redeemed every pledge or assurance made by him, and that in parting from him he has our best wishes for his happiness and prosperity, and we heartily commend him to our fellow-citizens, and also to the diseased of body or mind.

Also, Resolved, That the proceedings of this meeting be signed by each member of the class, and published in the city papers.

By order of the Class
M. J. GALLOWAY, M. D., Chairman.

W. B. Brown,
E. A. Steel, M. D.
J. C. Reed, M. D.
E. T. Ellick, M. D.
Frederick Wolf, Allegheny House (814), Philadelphia.
Jacob Grim, 1329 North Marshall street, Philadelphia.
W. H. Fuller, M. D.
Chas. Allen, 1 Bro doors east of Fortieth street.
S. W. Beckwith, No. 9 Woodland Terrace, Phila.
E. N. Nash, 313 North Sixth street, Philadelphia.
M. E. Tuttle, M. D.
J. H. Bartholomew, Allegheny House, Philadelphia.
PHILADELPHIA, May 4th, 1863. my13

U. S. INTERNAL REVENUE.

A GENCY FOR THE SALE OF UNITED STATES TAX STAMPS,

No. 57 South THIRD Street, first door above Chestnut.

A full supply of all kinds of TAX STAMPS constantly on hand, and for sale in quantities to suit.

A liberal discount allowed on amounts of $50 and upwards.

Orders by Mail promptly attended to.

Office Hours from 9 A. M. to 5 P. M.

JACOB E. RIDGWAY.
de9-tje 10 No. 57 South THIRD Street.

UNITED STATES INTERNAL REVENUE—ASSESSOR'S NOTICE.

The Assessors of Internal Revenue are hereby notified that, pursuant to the provisions of the Act of Congress, passed July 1, 1862, entitled "An act to provide Internal Revenue to support the Government and to pay the interest on the Public Debt," and the act to amend the same, passed March 3, 1863, the second annual assessment will be made on and after the first MONDAY (4th day) of May instant. The assessment will embrace the following items:

1. INCOMES.—All incomes for the year ending Dec. 31, 1862, must be returned to the Assistant Assessors, in order oath, in accordance with the instructions of the Commissioner of Internal Revenue, upon the blank forms provided for that purpose.

Each person will be required to return his total income, so far exceeding the exemptions as which is received, as to enable the Assistant Assessors to decide, what deductions shall be made therefrom.

2. SPECIAL TAX AND WIFE.

Where a husband and wife live together, and their taxable income exceeds $600, the husband is entitled to but one deduction of $600, that being the average fixed by law as an estimated consumption for the expense of maintaining a family. Where the income of the wife is to be taxed separately, and be each entitled to a deduction of $600.

GUARDIANS AND TRUSTEES.

Guardians and trustees, whether such trustees are so by virtue of a will or by appointment of a Court, or under any other fiduciary capacity, are required to make return of the income belonging to minors or other persons which may be held in their respective wards, and become tax will be assessed upon the amount returned, either individual or trust fund, which may be found to be income tax, as aforesaid: *Provided*, That the exemption of six hundred dollars, under section 50, of the excise law, shall not be allowed to any trustee, guardian, or other beneficiary of a trust, except upon the statement of the trustee or trustee, made upon oath, that the minor or beneficiary has no other income from which the said amount of six hundred dollars may be exempted and deducted.

INCUMBRANCES, RENTS, AND REPAIRS.

Interest paid by any person on incumbrances upon the dwelling-house in which he resides, may be deducted from income: also his payments for necessary repairs; also the rent he may annually paid for rent of any dwelling-house or estate which he resides of the person assessed.

Persons rented or rent may deduct therefrom the amount paid for necessary repairs, insurance, and interest on mortgages upon the rented property, and the cost of new structures, or improvements to buildings, shall not be deducted from income.

3. MANUFACTURERS AND DEALERS.

The profits of manufacturers are to be taxed without regard to the fact that the articles made have already paid a tax.

A balance-sheet, such as is generally made by dealers at the close of each year, it is presumed, will show the amount of income received. Such debts as a dealer or manufacturer has charged off as "lost," may be deducted in estimating his income, and if afterwards anything is realized from them, it should be considered as a portion of his income in the year in which it is received. Debts lost or ascertained to be bad, since December 31, 1862, should not be deducted from the amount of income for the year 1862.

4. FARMERS.

Every farmer or planter will be required to make return of the value of the produce of his farm or plantation, including the value of the labor of his family, or himself and his family, or for any portion of such produce consumed by himself and family.

The annual value of the produce of any farmer or planter for hired labor and necessary repairs upon his farm or plantation, including the value of the labor of himself and his family, or any portion of such produce consumed by himself and family.

Farmers are required to report the number of hands employed on their farms, and the tax upon manufactures, articles, with an addition of *fifty per centum*.

The entire income tax of every person will be assessed at the residence of the party, and not at the place of business.

LICENSES.

All licenses assessed in accordance with the act of March, 1863, will continue in force until the first day of May, 1863.

"And all licenses granted after the first day of May in any year, will expire on the first day of May following, and will be issued upon the payment of a ratable proportion of the license money for the unexpired term of licenses; and each license so granted will be dated on the first day of the month in which it is issued: *Provided*, That any person, firm, or corporation, that on the first day of May, 1863, held an unexpired license, will be assessed a ratable proportion of the license money for the unexpiration of the license and the first day of May, eighteen hundred and sixty-four.

"Owners of vessels already in the service of the Quartermaster's Department are requested to make known to the Department any reduction in their present rates which they may be willing to grant, and the price at which they will be willing to sell them.

All such communications should be addressed to the Quartermaster General of the United States, at Washington, and should be endorsed: "Proposals for Charter or Sale of Steamers."

Or to a Hospital or Convalescent Camp.

FINALLY,

When received they will be considered, and the Department will select such as may be required for the intending army transportation, upon the ocean and tide-water service, and the assessment of the price, as cheaper vessels of equal capacity for those now employed.

m26-3m

HOTELS.

METROPOLITAN HOTEL,
PENNSYLVANIA AVENUE,
Between Sixth and Seventh Streets,
WASHINGTON, D. C.
A. R. POTTS,
m22-6m Proprietor.

AVENUE HOUSE,
CORNER OF PENNSYLVANIA AVENUE AND SEVENTH STREETS,
WASHINGTON, D. C.

The subscriber has leased the well known and popular hotel, and respectfully invites his friends in Pennsylvania and elsewhere to give him a call.

my6-1m JOHN CASEY, Proprietor.

BRANDRETH HOUSE,
Corner of BROADWAY, CANAL, and LISPENARD STREETS,
CONDUCTED ON THE EUROPEAN PLAN.

The above Hotel is located in the most central part of Broadway, and is easily accessible from all points.

The rooms are all large, airy, and well furnished, and are constructed in suits of communicating parlors and chambers, suitable for families and parties travelling together.

Meals served at all hours.

Single Room from 50 cents to $1 per day.

Double Rooms from $1 to $2.50 per day.

de5-6m JOS. CURTIS & CO.

GENERAL ORDERS, No. 105.

WAR DEPARTMENT, ADJT. GENERAL'S OFFICE, Washington, April 28, 1863.

The organization of an INVALID CORPS is hereby authorized.

This Corps shall consist of Companies, and if it shall hereafter be thought best, of Battalions.

The Companies shall be made up from the following sources, viz:

First. By taking those officers and enlisted men of commands who are from any cause temporarily (or permanently absent) who, from wounds received in action or disease contracted in the line of duty, are unfit for field service, but are still capable of performing other duty, or such other light duty as may be required of an invalid Corps. The Commanding Officers will see that these men are made out, from information received from their Medical and Company Officers, and from their own knowledge, rolls (according to the Form furnished) of the names of all the officers and enlisted men under their commands who fall within the above conditions, viz:

1. That they are unfit for active field service on account of wounds received or disease contracted in the line of duty; this fact being certified by a Medical Officer in the service, after personal examination.

2. That they are fit for garrison duty; this fact being likewise certified by the Medical Officer, as above, after personal examination.

2. That they are fit, in the opinion of their Commanding Officers, meritorious and deserving.

—These rolls shall be certified by the Examining Surgeon and Commanding Officer, and transmitted, through the regular channels of military correspondence, to the Adjutant General of the United States.

The Regimental Commander shall enter in the column of remarks, opposite each officer's name, on the roll, a statement as to the general character of the officer for integrity, sobriety, and attention to duty, and if he is now on duty; and all intermediate Commanders shall endorse thereon such remarks as they may deem proper. If they have none, they shall state how far they are willing to endorse the opinion of the officer or officers making the recommendation. Should any officer, from wounds or time to time, whenever the number of men fulfilling the conditions shall exceed, or the exigencies of the service may render it expedient.

Second. By taking those officers and enlisted men still in service, who are fit for duty, but who, by reason of wounds, are disabled, or the exigencies of the service, to perform the duties of their commands, or other duty, in the Invalid Corps.

Officers and men already in the service of the Quartermaster's Department are requested to make known to the Department any reduction in their present rates which they may be willing to grant, and the price at which they will be willing to sell them.

All such communications should be addressed to the Quartermaster General of the United States, at Washington, and should be endorsed: "Proposals for Charter or Sale of Steamers."

When received they will be considered, and the Department will select such as may be required for the intending army transportation, upon the ocean and tide-water service, and the assessment of the price, as cheaper vessels of equal capacity for those now employed.

m26-3m

PROPOSALS.

SEALED PROPOSALS ARE INVITED till the 30th DAY OF MAY, 1863, at 12 o'clock, M., for furnishing the Quartermaster Department with 20,000 BARRELS OF FLOUR.

Bids will be received for what is known as No. 1, No. 2, and No. 3, and for any portion less than the 20,000 barrels.

Bids for different grades should be upon separate sheets of paper.

The delivery of the Flour to be commenced on the 10th day of June, or as soon thereafter as the Government may direct, at the rate of 500 barrels daily, delivered either at the Government Warehouse, in Georgetown, D. C., or at the Railroad Depot, Washington, D. C.

Payment will be made in certificates of indebtedness, or such other funds as the Government may have for distribution.

The usual Government inspection will be made just before the Flour is received.

An oath of allegiance must accompany each bid.

No bid will be entertained from parties who have previously failed to comply with their bids, or from bidders not present to respond.

The barrels to be new and headlined.

Bids to be directed to COLONEL A. BECKWITH, A. D. C., and C. S. U. S. A., Washington, and endorsed "Proposals for Flour."

my21-9t

CUSTOM-HOUSE, PHILADELPHIA,

SEALED PROPOSALS will be received at this office until the first day of June, for the supply of rations to the crew of the Revenue Cutter "J. C. DOBBIN," for the term of one year from the first day of JULY next.

The rations to be of good and wholesome quality, to be approved by the captain; and the different articles composing the rations to be delivered on board the vessel, in good and sufficient casks and vessels to be provided by the contractor, and the contents thereof distinctly marked on each.

Persons required to furnish a sum equal to the amount of the bid, or give security, with the assistance required by the contractor, and the proposals will be forwarded by his records, and forward the same to the Proposal Marshal General of the United States. Enlisted men, and those who have served in the Regular Army, desiring to re-enlist in this Corps, will present themselves to the Board of Enrolment, in the district in which they reside, for examination by the Surgeon thereof, who shall examine them and report the result to the Board of Enrolment.

The Board shall then consider each case, and if the applicant shall be found to possess the qualifications specified, the Board shall give him a certificate to that effect—viz:

1. That he is unfit for service in the field.

2. That he is fit for garrison duty.

3. That he is meritorious and deserving.

4. That he was honorably discharged from the service, and that the cause of his discharge is stated in the roll.

The Provost Marshal for the District shall then send the applicant, with the roll of the Board of Enrolment, to the Acting Assistant Provost Marshal General of the State, who, on the receipt of the Enrolment, will enter his character as the records of the Company to which he belonged, on file at the Headquarters of the State, may show, and if such applicant be found to possess the qualities he is deserving, he will enlist him in accordance with such special orders as the Provost Marshal General may establish.

Medical Inspectors, Surgeons in charge of Hospitals, Military Commanders, and all others having authority to discharge, under existing laws and regulations, are forbidden to grant discharges to any men under their control who may be fit for service in the Invalid Corps.

The Provost Marshal General is charged with the execution of this order, and the troops organized under it will be under the control of the Bureau.

By order of the Secretary of War.

E. D. TOWNSEND,
Assistant Adjutant General.

B. J. HANNA,

OFFICE OF GOVERNMENT CLAIMS,

No. 232 F street, between Thirteenth and Fourteenth,

WASHINGTON, D. C.

Particular attention given to the Adjustment and Collection of Army and Navy Contractors' Claims, Quartermasters' Vouchers, Mail Contractors' and Postmasters' Accounts, Certificates of Indebtedness, and the Prosecution of Claims for Losses of Steamboats and other property in Government employ. Also to Investments in and Purchase and sale of Government Securities.

Prompt and faithful attention will be given to all business entrusted to me.

REFERENCES:

SPENCER, VILLA & CO., Boston.
LAWRENCE, SLEWS & CO., New York.
TREMILDE & CO.
BAKER, WESCOTT & CO., Philadelphia.
S. T. CANBY.
W. J. WAINWRIGHT.
HANNA, HEE & DOI, Pittsburg.
GEORGE C. GLASS & CO., Cincinnati.
G. H. PAINE, St. Louis.
C. D. COFFIN, Esq. "
L. A. BENOIST & CO., St. Louis.
ANDERSON & WATSON, "
MARC & HERTEL, Chicago.
S. P. BEDDY & CO., Detroit.
WILLIAMS & CO. "
H. WICK & CO., Cleveland.
R. HANNA & CO. "
ALVORD, COLWELL & ALVORD, Indianapolis.
JOHN FERGUSON, Esq., San Francisco.
HENRY BIGELOW, Esq. "
QUIGLY, MORTON & CO., Louisville.
Washington, April, 1863. ap29-1m

RAILROAD IRON FOR SALE.—

UNITED STATES MILITARY RAILROAD OFFICE,
250 O STREET, WASHINGTON, May 12, 1863.

The undersigned will receive sealed bids for the purchase of 933 200-2240 tons of new RAILROAD IRON, weighing 60 lbs. to the yard. 299 720-2240 tons of the above is at the Cambria Mills, Johnstown, Pa., and the balance, 672 200-2240 tons, is at Pittsburg, Pa.

In case a bid is accepted, the party making the same will be notified as soon as practicable. If within ten days after such notice the party shall fail to make payment in Government funds to the undersigned, the iron for which such bid was made will be subject to sale to any other person.

The right to reject any and all bids is expressly reserved. All bids must be sealed and directed to the undersigned, Washington, D. C., and endorsed, "Bid for Railroad Iron."

Bids will be received as above invited until JUNE 5th, at which time a decision will be given.

H. L. ROBINSON,
Captain and A. Q. M.

CARB AMMONIA.—A FEW TONS landing. Also, 3 Cattles True Musk, per Persia. Imported and for sale by WM. M. WILSON, 208 MARKET Street.

PAINTS.—100 TONS WHITE LEAD, S. W. Zinc, &c., in oil or dry. Also, 1,000 packages of "Crown-brand Lead," of late manufacture. For sale by WM. M. WILSON, 208 MARKET Street. my6

FOR SALE AND TO LET.

FOR RENT—SUMMER RESIDENCE, with stable and coach house attached; situate near the West Chester road, seven miles from Market street bridge. Ground handsomely shaded. There is also an ice house filled for the use of this property. Apply to G. D. COLLADAY,
ap22-3t* 434 WALNUT Street

A SUPERIOR COUNTRY RESIDENCE, furnished with heater, ranges, hot and cold water, bath and washbasin in chambers, stabling, carriage house, shrubbery, fruit trees, woodland; about 36 acres of land. Possession immediately. Inquire of BONSALL BROS., 116 North Third street, EDWARD CRO