THE PRESS,
PUBLISHED DAILY (SUNDAYS EXCEPTED)
BY JOHN W. FORNEY.
OFFICE, No. 111 SOUTH FOURTH STREET.

THE DAILY PRESS,
City Subscribers, 12½ CTS PER WEEK, payable to Carrier. Mailed to Subscribers out of the city, SIX DOLLARS PER ANNUM; FOUR DOLLARS AND FIFTY CENTS FOR SIX MONTHS; TWO DOLLARS AND TWENTY-FIVE CENTS FOR THREE MONTHS, invariably in advance of time ordered.
Advertisements inserted at the usual rates.
THE TRI-WEEKLY PRESS,
Mailed to Subscribers, FIVE DOLLARS PER ANNUM, in advance.

RETAIL DRY GOODS.
M. NEEDLES,
1024 CHESTNUT STREET,
Has attention to his large assortment of
LACE GOODS,
SLEEVES, COLLARS, SETS, HANDKERCHIEFS,
Suitable for the present season.
1000 YARDS OF 2-YARD WIDE
FRENCH MUSLINS,
Just a bargain, and for sale low.
Also, TARLETANS, ILLUSIONS, and other goods, suitable for BRIDAL AND PARTY DRESSES.
Every extensive assortment of HANDKERCHIEFS, LACE EMBROIDERIES, &c., all of which are offered at much below the present gold rates.
E. M. NEEDLES,
1024 CHESTNUT Street.

CHESTER-STREET MUSLIN STORE.—
Chester Mills, Wamsutta and Williamsville Sheetings and Pillow-case Muslins. Bleached Muslins at the lowest prices; Brown and Bleached Cottons, all widths; Calicoes, at 25 cents per yard.
JOHN H. STOKES,
703 ARCH Street.

BLACK ALPACAS
AT REDUCED PRICES.
1 Lot Black Alpacas, 62½ cents.
1 Lot Black Alpacas, 75 cents.
1 Lot Black Alpacas, 87½ cents.
1 Lot Black Alpacas, $1.
Superior goods at corresponding prices.
CURWEN STODDART & BROTHER,
453, and 455 North SECOND Street, above Willow.
feb 21

DETERMINED NOT TO BE UNDERSOLD.
Extra quality 4-4 Unbleached Muslins at 30c.
Good Bleached Muslins at 31 and 37½c.
Williamsville Muslin, 45c.
Best 25 cent Calicoes in this city.
Best Spring Chintzes, 33c.
Best American Chintzes, 38c.
10-4 Sheetings, 50c.
10-4 Bleached Sheetings, 50c.
10-4 Pillow Muslins, 50c.
10 yards Silk Grenadines, 50c to $1.50.
These GOODS every variety, at VERY LOW PRICES.
JOSEPH H. STEVENS, & SONS,
mh 7-tf Nos. 713 and 715 North TENTH Street.

WILLIAMSVILLE, NEW YORK
MILLS, Wamsutta, and other first-class Shirtings.
Utica and Huguenot Wide Sheetings.
Unbleached Extra Heavy Long Cloths.
Best Unbleached Muslins made.
Bleached Cambric for Ball Dresses.
Diapers, Towels, Napkins, Doyliss, &c.
Flannelettes, Canton Flannels, Blankets, &c.,
Balmoral Skirts at low prices.
COOPER & CONARD,
feb 10-tf S. E. corner NINTH and MARKET.

VERY RICH AND HEAVY COLORED
Corded Silks, in Wine Colors, Browns, Greens, Blue, Modes, Whites, &c.
Rich and Heavy Black Satin Silks.
Very heavy Black Corded Silks.
Very heavy Plain Black Silks.
Fancy Silks of various styles.
Very rich Moire Antiques.
Watered Silks.
Also, for Evening Dresses,
Plain and Figured Satin Silk Velvets for Clocks, real Lace, very superior quality Frosted Beaver Cloths,
Of the Finest Make and Finish,
At 25 South SECOND Street.
jan21f

NEW PUBLICATIONS.
NEW BOOKS THIS WEEK.
NOTHING BUT MONEY,
BY T. S. ARTHUR.
An entirely new novel by this popular author. A fine, large, clear, cloth bound, uniform with "Out in the World" and "Light on Shadowed Paths," by the same author. Price $1.50.

BALLADS,
BY THE AUTHOR OF BARBARA'S HISTORY.
An exquisite little volume of Ballads by CHARLES D. EDWARDS. Printed from the author's advanced sheets, with a charming frontispiece by BIRKET FOSTER, and elegantly bound and illustrated by HENRY ROGERS. A gem of a book, printed on tinted paper, full gilt. Price $1.50.

THE RAILROAD
AND INSURANCE ALMANAC,
BY SMITH HOMANS. A complete statistical sketch, without end to find its way into every counting house and business man's hands throughout the country. Octavo, cloth bound. Price $2.

THE SNOBLACK BALL.
ILLUSTRATED:
A satirical Poem, showing up the follies and extravagances of the so called "Fashionable Society" of New York. With comic illustrations in wood. 12mo., stiff cover. Price 50 cents.

Copies of any of these books will be sent by mail, upon receipt of price, by
CARLETON, Publisher,
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JUST ISSUED,
A MAGNIFICENT PORTRAIT
OF
GENERAL WILLIAM T. SHERMAN,
The superior Portrait in a fine STEEL PLATE ENGRAVING, executed in the highest style of art, by the celebrated artist, Mr. J. C. BUTTRE, from a photograph sent by
GENERAL SHERMAN HIMSELF,
Considered by his friends to be unequalled.
The Portrait is surrounded with a beautiful border, the Views of Buzzard's Roost, Kenesaw Mountain, &c.
Size, 22 inches engraved surface.....10 × 14 inches.
Size plate paper.....12 × 16 "
PRICE ONE DOLLAR PER COPY.
Each Portrait will be sent by mail or express, free of charge, on receipt of retail price. Agents wanted in every State. Address
J. P. SKELLY,
Publisher's Agent for Pennsylvania,
Jan 28-tuthsmwsw 8t 908 ARCH Street, Philadelphia.

TRY TO HEAVEN; OR, THE CELEBRATED Sermon on "THE ROCK UPON WHICH THE CHURCH IS BUILT," by Rev. T. S. HOLLIS, M. D., for fourteen years Pastor of the 12TH STREET CHURCH, Sole Agent.
Also, for sale the Science and Dr. Landis' Medical Office, 1021 CHESTNUT Street.
ja19-1m*

JUST PUBLISHED!
A NEW PAMPHLET,
ON THE AFRICAN'S RIGHT TO CITIZENSHIP,
Of great interest at the present time.
PRICE 25 CENTS.
Published and for sale by
JAMES S. CLAXTON,
Successor to
W. S. & ALFRED MARTIEN,
606 CHESTNUT Street.

NEW BOOKS! NEW BOOKS!!
JUST REFLECTED LIGHT. Illustrations of the Reader's Faithfulness in the happy death-bed experience of Christians.
CHILDREN IN PARADISE. By Rev. P. H. Wines.
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THE LIFE AND TIMES OF PHILIP DODDRIDGE, D.D., with Notices of some of his Cotemporaries and Successors of his Style. By J. ORTON.
For sale by JAMES S. CLAXTON,
Successor to WM. S. & ALFRED MARTIEN,
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NEW BOOKS! NEW BOOKS!!
Just received by
GEMHEAD & EVANS,
(Hazard's old stand),
No. 715 CHESTNUT Street.
MY AUNTIE TRIBBY. By Charles Dickens.
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SCIENCE OF LANGUAGE. By MAX MULLER. Second Series.
DISCUSSIONS ON CHRISTIANITY. By M. Guizot.
THE THREE SCOUTS. By the author of CUDJO'S CAVE.

SHENANDOAH VALLEY CAMPAIGNS OF 1861—GENERAL PATTERSON'S ADMINISTRATIVE.—The most bigoted against the General must have prejudice removed by reading the above. Price, neat cover, 25 cents; cloth, $1. For sale at 819 CHESTNUT Street.
Philadelphia. JOHN CAMPBELL.
feb 10-1m

DRY GOODS JOBBERS.
VAN CAMP BUSH. W. W. KURTZ.
BUSH & KURTZ,
IMPORTERS AND JOBBERS IN
DRY GOODS,
Have REMOVED their Store from 137 N. THIRD St., to
49 NORTH THIRD STREET,
where they will keep a full line of—
Cloths, Cassimeres, and Vestings.
Silks, Ribbons, and Dress Goods.
Shawls and Balmorals.
Linens and White Goods.
Laces and Embroideries.
Flannels, Jeans, Ginghams.
Bleached Shirtings, Colored Cambrics, &c. ja15-1m

STATIONERY & BLANK BOOKS.
OIL, MINING, COAL, AND OTHER NEW COMPANIES.
We are prepared to furnish New Corporations with all the Books they require, at short notice and low prices, of first quality. All styles of Binding.
STEEL PLATE CERTIFICATES OF STOCK.
LITHOGRAPHED " " "
TRANSFER BOOK.
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STOCK LEDGER.
STOCK LEDGER BALANCES.
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BROKER'S PETTY LEDGER.
ACCOUNT OF SALES.
DIVIDEND BOOK.
MOSS & CO.,
BLANK BOOK MANUFACTURERS AND STATIONERS,
se12-tf 423 CHESTNUT Street.

MERCHANT TAILORS.
EDWARD P. KELLY,
JOHN KELLY,
TAILORS,
613 CHESTNUT STREET,
Are now selling from their
WINTER STOCK
AT
REDUCED PRICES.
ja28-tf

GENTS' FURNISHING GOODS.
CHRISTMAS PRESENTS
FOR GENTLEMEN.
A SPLENDID ASSORTMENT OF
SCARFS, GLOVES,
TRAVELLING SHIRTS,
SUSPENDERS,
MUFFLERS,
HDKFS.,
And every description of
GENTLEMEN'S FURNISHING GOODS,
SUITABLE FOR PRESENTS.
LINFORD LUKENS,
de14-tf N. W. cor. SIXTH and CHESTNUT.

FINE SHIRT MANUFACTORY.
The subscriber invites attention to their IMPROVED CUT OF SHIRTS,
which they make a specialty in their business. Also, constantly on hand,
GENTLEMEN'S FURNISHING STORE,
No. 814 CHESTNUT STREET,
Four doors below the Continental.
de31-1y

WATCHES AND JEWELRY.
THE SUBSCRIBER,
HAVING SUCCEEDED
F. P. DUBOSQ & SON,
AT
1028 Chestnut Street,
Respectfully informs his friends and customers that he has for sale a large and varied stock of
WATCHES, JEWELRY, SILVER, AND PLATED WARE.
Also, constantly on hand, a large and well-assorted stock of
PEARL JEWELRY.
N. RULON,
Late of the Firm of LEWIS LADOMUS & CO.
WATCHES and JEWELRY CAREFULLY REPAIRED.
GOLD, SILVER, and DIAMONDS BOUGHT. feb17

FINE WATCHES, JEWELRY,
SILVER AND PLATED WARE,
CORNER ARCH AND TENTH STREETS.
Sleeve Buttons, Armlets, Bracelets, Scarf Pins and Rings, Tea Sets, Ice Pitchers, Waiters, Goblets, Forks, Spoons, &c.
Watches repaired and Warranted. Old Gold, Diamonds, and Silver bought.
HARRISON JARDEN.

DRUGS AND CHEMICALS.
ROBERT SHOEMAKER & CO.,
N. E. Corner of FOURTH and RACE Streets,
PHILADELPHIA,
WHOLESALE DRUGGISTS.
IMPORTERS AND DEALERS IN FOREIGN AND DOMESTIC
WINDOW AND PLATE GLASS.
MANUFACTURERS OF
WHITE LEAD AND ZINC PAINTS, PUTTY, &c.
AGENTS FOR THE CELEBRATED
FRENCH ZINC PAINTS.
Dealers and consumers supplied at VERY LOW PRICES FOR CASH.

TO THE PEOPLE.
NOW READY,
A WORK BY DR. VON MOSCHZISKER,
of No. 1027 WALNUT Street,
ENTITLED,
A BOOK FOR THE PEOPLE,
On the following Diseases:
EYE AND EAR DISEASES,
THROAT DISEASES IN GENERAL,
CLERGYMEN'S AND PUBLIC SPEAKERS' SORE THROAT,
DISEASES OF THE AIR PASSAGES,
(Laryngitis Bronchitis),
ASTHMA AND CATARRH.
The book is to be had of W. S. & A. MARTIEN, No. 606 CHESTNUT Street, and at all Booksellers'. Price, One Dollar.
The authors, Dr. VON MOSCHZISKER, can be consulted on all these maladies, and all BRANCHES AFFECTIONS, which he treats with the surest success.
Office, 1027 WALNUT Street. ja24-3m

COPARTNERSHIPS.
THE UNDERSIGNED HAS THIS day associated with himself ALBERT G. BUZBY and will continue the DRY GOODS COMMISSION BUSINESS, at Nos. 233 and 235 CHESTNUT Street, under the firm of THOMAS E. TUNIS & Co.
THOS. E. TUNIS.
PHILADELPHIA, February 1, 1865. fel 10t*

DISSOLUTION OF PARTNERSHIP.—
The subscribers heretofore trading under the firm of REYNOLDS, ROWELL & CO., Philadelphia, and HOWELL, BARE, & CO. New York, have this day dissolved partnership by mutual consent. The business of the late firm will be settled at No 120 North THIRD Street, Philadelphia, and No. 97 WATER Street, New York.
THOMPSON REYNOLDS,
CHARLES HOWELL,
BENJAMIN REIFF,
WILLIAM H. HOWELL,
THOMAS T. BARE.
PHILADELPHIA, Jan. 31, 1865.

COPARTNERSHIP.—The undersigned have this day formed a copartnership under the style and firms of REIFF, HOWELL, & HARVEY, Philadelphia, and HOWELL, BARE, & CO., New York, and will continue the Wholesale Grocery business at the old stands, No. 120 North THIRD Street, Philadelphia, and No. 97 WATER Street, New York.
BENJAMIN REIFF,
CHARLES HOWELL,
WILLIAM H. HOWELL,
THOMAS T. BARE.
PHILADELPHIA, Feb. 1, 1865. fe1-1mt

COPARTNERSHIP NOTICE.—THE undersigned has this day associated with him his son, HENRY ROTHERMEL, in business, under the name of THEODORE ROTHERMEL & SON, at the old place, No. 140 North THIRD Street, Philadelphia.
THEODORE ROTHERMEL.
Philadelphia, December 1, 1864. fe7-3tuthS*

NOTICE OF DISSOLUTION.
The limited partnership existing between the undersigned, under the firm of REIGEL & FISHER, expires this day by its own limitation.
JACOB RIEGEL,
JOHN FISHER.
DAVID E. ERVIN,
BENJAMIN PETTIT,
JOSIAH RIEGEL,
General Partners.
PETER RIEGEL,
WM. S. BAIRD,
Special Partners.
Philadelphia, Dec. 31, 1864.

NOTICE OF LIMITED PARTNERSHIP.
The subscribers hereby give notice that they have entered into a Limited Partnership, agreeably to the provisions of the Act of Assembly of the Commonwealth of Pennsylvania relating to limited partnerships.
The name or firm under which said partnership is to be conducted is JOS. RIEGEL & H. S. FISHER.
That the general nature of the business intended to be transacted is the Importing and Jobbing of Dry Goods.
That the names of the general and special partners, all of whom reside in the city of Philadelphia, are Josiah Riegel, general partner, residing at No. 1030 Girard Hotel. No. 416 North Third street; Henry S. Fisher, general partner, residing at said Girard House; Alfred Byerly, general partner, residing at No. 1324 Arch street; William L. Albright, general partner, residing at No. 1507 Wallace street; Jacob Riegel, special partner, residing at No. 2033 Vine street; Jacob Riegel, special partner, residing at No. 67 South Sixth street, and Peter Siegar, special partner, residing at No. 717 North Eighth street.
That the capital amount of the capital contributed by the special partners to the common stock is One Hundred and Fifty Thousand Dollars in cash, of which One Hundred Thousand Dollars in cash have been contributed by Jacob Riegel, special partner, and Fifty Thousand Dollars in cash have been contributed by Peter Siegar, special partner.
That the said partnership is to commence on the second day of January, A. D. 1865, and is to terminate on the thirty-first day of December, A. D. 1866.
JOSIAH RIEGEL,
HENRY S. FISHER,
ALFRED BYERLY,
WM. L. ALBRIGHT,
SAMU'L G. SCOTT,
General Partners.
JACOB RIEGEL,
PETER SIEGER,
Special Partners.
Philadelphia, January 2, 1865. ja2-6w

EDUCATIONAL.
PHŒNIX NORMAL INSTITUTE,
FOR BOTH SEXES, PHŒNIXVILLE, CHESTER COUNTY, PA.
The SUMMER SESSION of this Institute will commence APRIL 10th, 1865, and continue fourteen weeks.
Instruction thorough in English Branches, Latin, French, German, Music, and Drawing.
For circulars and full information apply to
JOHN BOND,
Box 148 PHŒNIXVILLE, Pa.
fe4-smthSt*

PHILADELPHIA COLLEGIATE INSTITUTE FOR YOUNG LADIES, 1530 ARCH Street. Rev. CHARLES A. SMITH, D. D., and R. CLAXTON SMITH, A. M., Principals. fe7-6t*

VILLAGE GREEN SEMINARY.—
MILITARY BOARDING SCHOOL, four miles from MEDIA, Pa. Thorough course in Mathematics, Classics, Natural Sciences, and English. Commissions in Civil Engineering. Pupils received at any time, and of all ages, and enjoy the benefits of a home. Reference to Gen. GEO. G. MEADE, Gen. WM. HAYS, Thos. FISTER, Esq., Fifth and Prune streets; ex-Sheriff KERR, and Rev. Dr. GOODWIN. Address DIRECTOR OF VILLAGE GREEN, Penn'a. no5-6m

HOTELS AND RESTAURANTS.
"LOCHIEL,"
(Late Herr's Hotel,)
Corner of PRUNE and FIRST Streets,
HARRISBURG, PA.
The attention of the travelling public is most respectfully called to this old-established house. Which for the past five months has been closed to trade, and during that time it has been thoroughly remodeled, refurnished, and newly furnished throughout, until it now possesses all the conveniences pertaining to a first-class hotel, which are to be found in the cities, calculated to insure the comfort of its guests.
Its situation alone would recommend it as a stopping place, being only two and a half squares from the depots; near enough to prove convenient, sufficiently distant to avoid the annoyance of railroads and omnibuses.
The furnitures is entirely new, rooms large and well ventilated, tables supplied with every delicacy the market can afford, while as to the management, it is trusted to the judgment of a discriminating public to decide.
The Proprietor, having determined to make the character and reputation of the house *the object*, without regard to cost, hopes to merit the patronage and favorable opinion of those who design stopping in the future capital.
ja21-3m HENRY THOMAS,
Proprietor.

JONES HOUSE,
Cor. MARKET STREET and MARKET SQUARE,
HARRISBURG, PA.
The Proprietor respectfully returns his sincere thanks to his friends for the very liberal patronage bestowed to the House since under his management, and would respectfully solicit a continuance of public favor.
ja18-3m C. H. MANN, Proprietor.

COAL.
THOMAS J. ORAM. ROBERT J. HEMPHILL.
ORAM & HEMPHILL,
DEALERS IN
LEHIGH AND SCHUYLKILL COAL.
Of all sizes and of best qualities.
Carefully picked and screened, and delivered carefully at the lowest cash prices.
Office and Yard, 1836 WILLOW, below FIFTEENTH Street.
Orders can be left at 146 North SIXTH Street, 653 North TENTH Street, 1433 BARCLAY Street, or through the Post Office, which will be promptly and satisfactorily filled. ja17 3m

E. SCHREINER, NEW COAL DEPOT,
N. E. NOBLE Street, above Ninth street.
Constantly on hand superior quantities of Lehigh and Schuylkill Coal, selected expressly for family purposes, at the lowest market prices. Wharf Twenty-third street, below Arch street. Office 119 South FOURTH Street. oc21-6m

PURE LEHIGH COAL.—HOUSE-KEEPERS can rely on getting a pure article at S. E. corner FRONT and POPLAR.
J. W. HAMPTON.
ja21-1m

GENUINE EAGLE VEIN COAL,
EQUAL, IF NOT SUPERIOR TO LEHIGH,
A trial will secure your custom. Egg and Stove sizes $6 per ton; Large Nut, $6. Office 1219 CHESTNUT Street, below Chestnut. Depot 1419 CALLOWHILL Street, above Broad.
ELLIS BRANSON.

COAL.—SUGAR LOAF, BEAVER MEADOW, and Spring Mountain Lehigh Coal, and best Locust Mountain, from Schuylkill, prepared expressly for family use. Depot No. 1 corner EIGHTH and WILLOW Streets. Office No. 112 South SECOND Street. (ap6-tf)

THE GREAT FAMILY ECONOMIZER!
THE UNIVERSAL (COG-WHEEL) WRINGER.
The BEST and ONLY Reliable Clothes Wringer.
HOUSEKEEPERS!

Without this Wringer	With it
The Clothes are Destroyed,	The Clothes are saved,
Labor is Lost,	Labor is Economized,
Time is wasted.	Time is Saved.

It will soon pay its cost in any family by the saving of Clothing alone. Eight sizes from 8½ to 24½.
E. L. BURNHAM, Manuf'r & Agent,
fe7 1mths 1m 27 South SIXTH Street,
Between Market and Chestnut.

COAL OIL LAMPS.
EVERY VARIETY OF
COAL OIL LAMPS,
LANTERNS,
BURNERS,
CHIMNEYS,
AND GENERAL LAMP FIXTURES,
Always on hand, and for sale by
H. COULTER,
56 and 58 South SECOND Street.
N. B.—Also, the very best quality NON-EXPLOSIVE COAL OIL. ja14-euthim

AMERICAN STEEL.
Spring, Toe Calking, Tire and Sleigh Shoe Steel, of all sizes and kinds, made of the best material, at the
NORWAY IRON WORKS,
BOSTON,
And for sale by the proprietors,
NAYLOR & CO.,
421 COMMERCE Street, Phila.
Also,
99 and 101 JOHN Street, New York.
80 STATE Street, Boston. fe3 1m

HANDSOME CHRISTMAS GIFTS.—
RUSTIC ADORNMENTS
FOR HOMES OF TASTE:
WARDIAN CASES, HANGING VASES,
FERN CASES, IVY VASES,
Filled with Rare and Choice Plants.
HIGH-LOWER POTS, ORANGE POTS,
FLOWER POTS,
Of Numerous Styles and Patterns,
With Superb Articles for the CONSERVATORY, VESTIBULE, PARLOR, LIBRARY, and SOUDOIR.
Imported and for sale by
S. A. HARRISON,
de24-tuthsstr No. 1010 CHESTNUT Street.

The Press.

SATURDAY, FEBRUARY 11, 1865.

THE INCOME TAX LAW.

For the information of our readers, we publish in full that part of the internal revenue law of June 30, 1864, which relates to the tax upon incomes. The law seems to be a general want of knowledge upon this subject, which the careful perusal of the following will supply:

INCOMES.

SEC. 116. *And be it further enacted*, That there shall be levied, collected, and paid annually upon the annual gains, profits, or income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, dividends, salaries, or from any profession, trade, employment, or vocation, carried on in the United States or elsewhere, or from any other source whatsoever, except as hereinafter mentioned, if such annual gains, profits, or income, exceed the sum of six hundred dollars, a duty of five per centum upon the excess over six hundred dollars and not exceeding five thousand dollars; and a duty of seven and one half per cent on per centum per annum on the excess over five thousand dollars, and not exceeding ten thousand dollars; and a duty of ten per centum on the excess over ten thousand dollars. And the duty herein provided for shall be assessed, collected, and paid upon the gains, profits, or income for the year ending the thirty-first day of December next, preceding the time for levying, collecting, and paying said duty; *provided*, That income derived from interest upon notes, bonds, and other securities of the United States shall be included in estimating incomes under this section: *Provided*, That only one deduction of six hundred dollars shall be made from the aggregate income of all the members of any family composed of parents and minor children, or husband and wife living together, and the same income rate of income shall be derived from the aggregate annual income of parents and minor children, or husband and wife, except in cases where such separate income shall be derived from the separate and individual estate, gains, or wages of the wife or child: *And provided, further*, That net profits realized by sales of real estate purchased within the year for which income is estimated, shall be charged to and paid for, and all losses sustained on such real estate purchased within the year, for which income is estimated, shall be deducted from the income of such year.

SEC. 117. *And be it further enacted*, That in estimating the annual gains, profits, or income of any person, all National, State, and municipal taxes, (other than the taxes imposed by this act,) paid within the year upon the property or sources of income of such person, as aforesaid, and all losses actually sustained within the year, not compensated for by insurance or otherwise, (except losses of property, rents, interest, dividends, salaries, or profits connected with the business, profession, or vocation, or otherwise. And in case of neglect or refusal to make such return, the assessor or assistant assessor may proceed to ascertain 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, and the certificate of such assessor and the assistant assessor may increase the amount of the list or return, or of any party making such return, as he shall have reason to believe the same is understated: *Provided*, That any party in his or her own behalf, or as guardian or trustee, for any person, shall have the right to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of three hundred dollars, liable to be assessed according to the provisions of this act, or may declare that he or she has been assessed at less than his or her proper amount, and may make application to the collector of the district in which he or she resides, for the appointment of a commissioner, who, with the assessor and assistant assessor of the district in which he resides, of the amount of his or her income, or the income of such person, as near as may be held in trust as aforesaid, according to the requirements herein before mentioned, stating the information received, and the evidence derived, whether from any kind of property, or the purchase and sale of property, rents, interest, dividends, salaries, professions, trade, employment, or vocation, or otherwise. And in case of neglect or refusal to make such return, the assessor or assistant assessor may proceed to ascertain the amounts 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, and the certificate of such assessor and the assistant assessor may increase the amount of the list or return, or of any party making such return, as he shall have reason to believe the same is understated: *Provided*, That any party in his or her own behalf, or as guardian or trustee, for any person, shall have the right to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of three hundred dollars, liable to be assessed according to the provisions of this act, or may declare that he or she has been assessed at less than his or her proper amount, and