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CHARTER OAK FAMILY FLOUR, UNEXCELLED BY ANY IN THE U. STATES!

FANCY BRANDS OFFERED IN PENNSYLVANIA! CHOICE MISSOURI WHITE WHEAT.

SOLDIER'S CAMP COMPANION. A very convenient Writing Book, Portfolio, Memorandum Book, etc., at SOHREFFER'S BOOKSTORE.

NOTIONS. Quite a variety of useful and entertaining articles at SOHREFFER'S BOOKSTORE.

HERMETICALLY SEALED Peaches, Tomatoes, Lobster, Salmon, Oysters, etc., for sale by WM. DOCK, JR., & CO.

FRENCH MUSTARD, ENGLISH and Domestic Pickles, (by the dozen or hundred), Superior Salad Oil, Ketchup, Sauces and condiments of every description, for sale by WM. DOCK, JR., & CO.

Business Cards.

FRED. SCHNEIDER, MEADOW LANE, A PRACTICAL DYER FROM GERMANY.

TAILORING. GEO. A. KUGL, The subscriber is ready at No. 94, MARKET ST.

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THE Weekly "Patriot & Union,"

THE CHEAPEST PAPER PUBLISHED IN PENNSYLVANIA! AND THE ONLY DEMOCRATIC PAPER PUBLISHED AT THE SEAT OF GOVERNMENT!

Forty-four columns of reading matter each week! AT THE LOW PRICE OF ONE DOLLAR AND FIFTY CENTS!

Subscribed for in clubs of not less than ten copies to one address!

We have been compelled to raise the club subscription price to one dollar and fifty cents in order to save ourselves from actual loss.

The reasons which induce us to raise the price of the Weekly, operate in regard to the daily paper, the price of which is also increased.

RENEW THEIR CLUBS. We shall also take it as an especial favor if our present subscribers will urge upon their neighbors the fact that the Patriot and Union is the only Democratic paper printed in Harrisburg.

TELEGRAPHIC DISPATCHES. From everywhere up to the moment the paper goes to press, political, miscellaneous, general and local news market reports, is decidedly the

CHEAPEST NEWSPAPER PUBLISHED IN THE STATE! There is scarcely a village or town in the State in which a club cannot be raised if the proper exertion be made.

DEMOCRATS OF THE INTERIOR! Let us hear from you. The existing war, and the approaching sessions of Congress and the State Legislature, are invested with unusual interest, and every man should have the news.

TERMS. Single copy for one year, in advance, \$3.00. Single copy during the session of the Legislature, 2.00. Copy subscribers ten cent per week.

WEEKLY PATRIOT AND UNION, Published every Thursday. Single copy one year, in advance, \$2.00. Ten copies to one address, \$15.00.

ADVERTISEMENTS. We are obliged to make this imperative. In every instance each must accompany subscription. Any person sending us a club of twenty subscribers to the Weekly will be entitled to a copy of the paper for one year.

FRANKLIN HOUSE, BALTIMORE, MD. This pleasant and commodious hotel has been the property of the late John Franklin, and is now owned by G. LEIBERBERG, Proprietor.

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DIYOTVILLE GLASS WORKS, PHILADELPHIA, MANUFACTURERS OF CARBOYS, DEMIJOHNS, WINE, PORTER, MINERAL WATER, PICKLES AND PRESERVE BOTTLES.

MUSIC STORE! NO. 33 MARKET STREET, HARRISBURG, PA. SEWING MACHINES, PIANOS, MELODEONS, GUITARS, VIOLINS, BANJO STRINGS, etc.

SELF SEALING FRUIT JARS! Best and Cheapest in the market! Call and examine them. WM. DOCK, JR., & CO.

The Patriot & Union.

TUESDAY MORNING, MAY 12, 1863. THE CONSCRIPTION LAW. Causes of Exemption—Instructions to the Provost Marshals.

The instructions for Provost Marshals and others under the Conscription Law are about to be issued by the War Department.

The following is an extract from the regulations in regard to exemptions: The following diseases and infirmities are those which disqualify for military service.

1. Manifest imbecility or insanity. 2. Epilepsy. For this disability the statement of the drafted man is insufficient and the fact must be established by the duly attested affidavit of a physician of good standing who has attended him in a convulsion.

3. Paralysis, general or of one limb, or chorea; their existence to be adequately determined. 4. Acute or organic diseases of the brain or spinal cord; of the heart or lungs; of the stomach or intestines; of the liver or spleen; of the kidneys or bladder, sufficient to have impaired the general health, or so well marked as to leave no reasonable doubt of the man's incapacity for military service.

5. Confirmed consumption; cancer; aneurism of the large arteries. 6. Incurable and extensive disease of the skin, which will necessarily impair his efficiency as a soldier.

7. Debility of constitution, whether natural or acquired. 8. Scrofula or constitutional syphilis, which has resisted treatment and seriously impaired his general health.

9. Habitual and confirmed intemperance or solitary vice, in degree sufficient to have materially enfeebled the constitution. 10. Chronic rheumatism, unless manifested by positive change of structure, wasting of the affected limb, or stiffness or distortion of the joints does not exempt. Impaired motion of the joints and contraction of the limbs alleged to arise from rheumatism, and in which the nutrition of the limb is not manifestly impaired, are to be proved by examination while in a state of anesthesia induced by ether only.

11. Pain, whether simulating headache, neuralgia in any of its forms, rheumatism, lumbago, or affections of the muscles, bones or joints is a symptom of disease so easily pretended that it is not to be admitted as a cause for exemption unless accompanied with manifest derangement of the general health, wasting of local disease.

12. Great injuries or diseases of the skull, occasioning impairment of the intellectual faculties, epilepsy, or other manifest nervous or spasmodic symptoms. 13. Total loss of sight; less than right eye; cataract; loss of crystalline lens of right eye.

14. Other serious diseases of the eye affecting its integrity and use, e. g., chronic ophthalmia, fistula lachrymalis, ptosis, (if real), ectropion, entropion, &c. Myopia, unless very decided or depending upon some structural change in the eye, is not a cause for exemption.

15. Loss of nose; deformity of nose so great as seriously to obstruct respiration; osena, dependent upon caries in progress. 16. Complete deafness. This disability must not be admitted on the mere statement of the drafted man, but must be proved by the existence of positive disease or by other satisfactory evidence.

17. Caries of the superior or inferior maxilla of the hard or palate bones, if in progress; left palate, (bony); extensive loss of substance of the checks, or salivary fistula. 18. Dumbness; permanent loss of voice; not to be admitted without clear and satisfactory proof.

19. Total loss of tongue; mutilation or partial loss of tongue, provided the mutilation be extensive enough to interfere with the necessary use of the organ. 20. Hypertrophy or atrophy of the tongue, sufficient in a degree to impair speech or deglutition; obstinate chronic ulceration of the tongue.

21. Stammering, if excessive and confirmed; to be established by satisfactory evidence, under oath. 22. Loss of a sufficient number of teeth to prevent proper mastication of food and tearing the eartridg.

23. Incurable deformities or loss of part of either jaw, hindering biting on the cartridge or proper mastication, or greatly injuring speech; ankylosis of lower jaw. 24. Tumors of the neck, impeding respiration or deglutition; fistula of larynx or trachea; torticollis, if of long standing and well marked.

25. Deformity of the chest sufficient to impede respiration, or to prevent the carrying of arms and military equipments; caries of the ribs. 26. Deficient amplitude and power of expansion of chest. A man five feet three inches (minimum standard height for the regular army) should not measure less than thirty inches in circumference immediately above the nipples, and have an expansive mobility of not less than two inches.

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limb, or chronic disease of the joints or bones that would impede marching or prevent continuous muscular exertion.

38. Ankylosis or irreducible dislocation of the shoulder, elbow, wrist, hip, knee, or ankle joint. 39. Muscular or cutaneous contractions from wounds or burns, in degree sufficient to prevent useful motion of a limb.

40. Total loss of a thumb; loss of ungual phalanx of right thumb. 41. Total loss of two fingers of same hand. 42. Total loss of index finger of right hand. 43. Loss of the first and second phalanges of the fingers of right hand.

44. Permanent extension or permanent contraction of any finger except the little finger; all the fingers adherent or united. 45. Total loss of either great toe; loss of any three toes on the same foot; all the toes joined together.

46. The great toe crossing the other toes with great prominence of the articulation of the metatarsal bone and first phalanx of the great toe. 47. Overriding, or superposition of all the toes.

48. Permanent retraction of the last phalanx of one of the toes so that the free border of the nail bears upon the ground; or flexion at a right angle of the first phalanx of a toe upon a second with ankylosis of this articulation. 49. Club feet; spay feet, where the arch is so far effaced that the tuberosity of the scaphoid bone touches the ground, and the line of station runs along the whole internal border of the foot, with great prominence of the inner ankle; but ordinary, large, ill-shaped or flat feet do not exempt.

50. Varicose veins of inferior extremities, if not large and numerous, having clusters of knots, and accompanied with chronic swelling or ulcerations. 51. Chronic ulcers; extensive, deep and adherent cicatrices of lower extremities.

52. No certificate of a physician or surgeon is to be received in support of any point in the claim of drafted man for exemption from military service, unless the facts and statements therein set forth are affirmed or sworn to before a civil magistrate competent to administer oaths.

53. The exemptions under the first provision of section 24 of the act for enrolling and calling out the national forces, etc., will generally be sufficiently well known to the board to obviate the necessity of evidence with regard to them. Should, however, the board consider it necessary in any case, the commission or certificate of office of any person claiming exemption under the provision mentioned may be required to be shown.

54. To establish exemption under the second, third, fourth, fifth and sixth provisions of section 2 of the act for enrolling and calling out the national forces, etc., the board shall require the affidavits of the persons seeking to be exempt and of two respectable men (heads of families) residing in the district, the chairman in question is "the only one liable to military duty of a widow dependent on his labor for support," "the only son of aged or infirm parent or parents dependent upon him for support," or otherwise, according to the particular provision of the section under which the exemption is claimed. These affidavits will be made according to the forms hereinafter prescribed, and must in all cases be taken before a civil magistrate duly authorized to administer oaths.

55. These forms of affidavit shall be published by the board of enrollment in the newspapers of the district, for the information of the public, when a draft is ordered. 56. Persons claiming exemption from enrollment must furnish clear proof of their right to such exemption. They will be enrolled where the proof of their exemption is not clear and conclusive.

THE INCOME TAX. The first of May is the time designated by the law for the assessment of the tax on incomes, the present assessment being for the year ending December 31, 1862. Every person, whether in business or not, including those acting in a fiduciary character as guardians, trustees, and administrators, must return to the assistant assessors a statement of all the receipts of their business or property of every kind and description, and the assessors will decide what deductions are to be made. This tax is annual, and the assessments will be submitted to examination, and appeals may be taken by persons refused to make a statement of their income, or the statement is not deemed to be true, a list will be made on the best information the assessors can obtain, subject to the oath or affirmation of the persons assessed, as prescribed by the law. In taxing trust funds the exemption of \$600 will not be made unless oath is made that the minor or beneficiary has no other income from which the \$600 exemption can be made.

57. The following succinct abstract of the law relating to this annual tax will be found useful in guiding persons in making out a statement of their incomes, and also gives the deductions from the gross income. Farmers will return the value of the produce of the farm, the portion of the same has been "set out" to stock for sale, the value of the stock fattened, &c., will be returned; also all sales of such stock. (This will avoid the payment of a double tax, viz: both for the product of the farm—grain, hay, &c., and the income from the stock fattened from the same.) No deduction will be made for the labor or service of himself or family. Expenses of hired help will be deducted; also all payment for rent, insurance, ordinary repairs, interest on mortgages, &c. No deduction will be made for any portion of the products of the farm consumed in the family. Produce on hand December 31, 1862, must be valued at the then market price.

58. Salaried men will return the full amount of the salaries they receive, whether fixed by statutes or agreement, or derived from fees, &c. Previous to September 1, 1862, no deduction of three per cent. was made from salaries of persons in the employ of the United States. It follows that the gross amount received between January 1, 1862, and August 31, 1862, inclusive, must be returned.

59. A return must be made of the income or dividends derived from stock in any bank, insurance company, savings institution, trust company, railroad, steamboat, steamship, ferryboat or bridge, between Jan. 1, 1862, and Aug. 31, 1862, inclusive. 60. Net gains or profits of manufacturers are to be taxed under section ninety of the law, without regard to the fact that they have already paid a tax. The exemption contained in the original statute was removed by the amendment of "March 3, 1863."

61. All income received from bonds, mortgages, notes, stock in gas companies or manufacturing companies, during the whole of the year 1862, is to be returned and taxed. 62. All income received from telegraph or express companies, or profits made by express men, are to be taxed, if received between the first of January, 1862, and September 30, 1862, inclusive.

Persons whose income does not exceed \$10,000, and who reside in the United States, are liable to a tax of three per cent. upon all such part of their income as is not exempt. Exceeding \$10,000, five per cent. Providing, however, that income derived from United States securities shall be subject to a duty of one and a half per cent. only. Citizens of the United States residing abroad, and not in the employment of the United States, are subject to a duty of five per cent. upon their property, stock, or securities, and upon those one and a half per cent. The following deductions will also be made from the aggregate income of any person, and the tax levied upon the remainder, viz: State and local taxes of the calendar year January 1, 1862, to December 31.

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Interest, dividends, &c., of stock in banks and other moneyed corporations from which the statute tax of three per cent. has already been deducted or retained (i. e.) since August 31, 1862. Receipts derived from "advertisements" on which a duty shall already have been paid.

The sum of \$600, except in those cases in which the \$600 has already been deducted from the salaries or pay of government officers as aforesaid. The rent actually paid for rent of dwelling-house of estate, the residence of person assessed. (The value of rent of house occupied by owner is not deducted.)

The amount of hired labor, and value of the board of such labor. Persons receiving rent are entitled to deduct the cost of repairs, insurance and interest on incumbrance upon rented property. The cost of extraordinary repairs, new structures, &c., will in no case be deducted.

In referring to this tax the Philadelphia Age remarks: "It is a fact that the income tax, from the manner it is levied, and the inquisitorial method of ascertaining the amount to be assessed on each tax-payer, is the most onerous of all that can be inflicted on a free people; while, on the other hand, its yield seldom reaches more than half the estimates. Real estate is the only species of property which cannot be concealed, and it is for this reason that it cannot escape the assessor like personal property which may be transferred from hand to hand."

The Chicago Post expresses itself on the same subject as follows: "On Friday last there became due and payable to the United States the income tax. That is a tax laid by Congress upon the earnings and proceeds of the labor and capital of the country. All persons are required to furnish the Federal tax officer a statement of all the moneys received by him during the year ending April 30, 1863. From the aggregate receipts, which are the laborer's or mechanic's earnings, clerks' salaries, or dealer's profits, or interest, or rents, or capital, there is to be deducted the sum of six hundred dollars, and on the excess a tax of three per cent. is levied by law, which the party upon whom it is levied must pay. If we understand the law correctly, in addition to the exceptions of six hundred dollars, the law exempts the amount paid for house rent. This, therefore, leave to every householder six hundred dollars and the amount of his house rent free from taxation.—Those housekeepers who own their dwellings will have to pay on all their income over six hundred dollars."

"Every person whose salary or wages exceeds twelve dollars a week, will have to pay the three per cent. tax on all sums above that amount. In estimating the income of a person, he is required to state (and on oath, if the assessor demand it) the actual sums received by him during the year from all sources, whether as earnings of labor, rent of houses, dividends on stocks, interests on investments, &c. The entire business of every man must be disclosed, and the means of living of all exhibited to the public. The assessor makes the legal deductions, and collects the tax upon the residue. No more searching tax law was ever passed by any government, and nothing like this was ever previously known in this country. It requires the farmer to disclose the amount of produce of every kind raised during the last year, with the amount of money received therefor. He is allowed the credit of six hundred dollars, and the amount paid by him for labor in producing his crops, raising his stock, &c. On the balance he must pay the tax of three per cent."

"We do not think the amount realized by this law, after deducting its expenses, will be very great. The principal source of revenue will be from capitalists; from those whose income, after deducting all allowances, will exceed three thousand dollars. "The law, as we have said, exempts six hundred dollars and the amount paid for house rent. These exemptions will release the vast majority of the people. The annual gross income of two-thirds of the people does not exceed one thousand dollars per year. The exemptions will cover nearly if not quite that amount. But upon farmers the tax will fall with oppressive severity. We suppose the assessors will soon be around with their lists, and the public must be prepared to show their business affairs to the revenue officer."

We have but little to say on this tax question to the public, but what we have to say is directly to the point. Make fair returns—pay your assessment without grumbling. The necessities growing out of this glorious war in which we are engaged require it—the necessities of the poor enslaved negro require it—and these necessities must be met.

It is related that one day last week a large, red-faced woman, with a porter's load of expensive finery upon her person, entered the largest jewelry store in New York, and inquiring for diamonds, a magnificent assortment of rings, brooches, ear-rings, necklaces, etc., were spread before her. From these she selected three thousands five hundred dollars worth, which she requested might be sent to her house with the bill. The clerk would find her husband at home, she said, and he would pay for them. A pen and card were handed to her, and she was requested to write her address. She hesitated, her broad face turned from red to crimson, and finally, in great confusion, she made her mark (a big cross) on the card, and tossing it to the salesman, said: "That; I haint time to write, but I guess he'll know that." The illiterate queen of diamonds was a contractor's wife.

The Vicksburg Whig of the 21st ult. excuses its shortcomings thus: "We owe our readers an apology for the scarcity of reading matter in this morning's paper. The shells from the Yankee battery across the river burst so close to our office yesterday that the printers could do but little work."