

SQUANDERED LIVES.

BY BAYARD TAYLOR.

The fisherman wades in the surges, The sailor sails over the sea; The soldier steps bravely to battle, The woodman lays axe to the tree.

[How many a parent's heart will thrill with the agony of lacerated but undying affection for dear little ones loved and lost, as they read such lines as these! We know not the author's name, but the lines go straight to the heart of every bereaved parent.]

ADDRESS

REV. SAMUEL J. NICCOLLS,

Delivered at Chambersburg, May 22d, 1863, before the 126th Regiment of Pennsylvania Volunteers.

FELLOW CITIZENS.—It is custom alone which makes words necessary upon this occasion. These gathered multitudes proclaim beyond the power of expression the interest we all take in the glad event of to-day.

Brave Comrades! I salute you; and while I thank my fellow citizens that they have thought me worthy to be their representative on this occasion, I think myself most honored that I am in a measure identified with you and your history.

There have been times when citizens at home looked with apprehension and dread for the return of their armies from the wars. Hardened by rapine, inflamed with lust of conquest and demoralized by plunder, the fierce, restless soldier was but ill prepared to mingle in the quiet and peaceful scenes of civil life.

When the mail-clad legions of Rome returned from their wars of conquest and rapine, the imperial city became delirious with joy. And when the long "triumph" rolled through the shouting streets, bearing its trail of weeping captives and trophies, snatched from sacked cities and plundered empires, her citizens, their hearts swelling with Roman pride, vied with each other in honoring the soldiers who had fought for the glory of Rome.

Rev. S. J. Niccols, Chambersburg, May 27, 1863. Received by the undersigned committee on behalf of the Loyal citizens of Chambersburg, would most respectfully and earnestly solicit from you, for publication, a copy of your welcome address, to the 126th Regiment of Pennsylvania Volunteers, delivered May 22, 1863.

with that chivalry of the dark ages which delights in the bloody trade of arms; but it is as the soldiers of our country, as the heroic defenders of liberty and the sacred cause of constitutional government that we extend to you a welcome wain but feebly express.

Our hearts are filled with gratitude to God that so many of you have been permitted to return to us, for such lives as yours can but illy be spared in times like the present. He who shapes alike the destiny of men and nations, and whose watchful providence numbers the very hairs of our heads, has been merciful to you and good to us.

But there are none so base as is among us. All join in welcoming the returning soldiers of our country. Venerable age and blushing beauty, youth and manhood, fathers mothers and sisters have come forth to honor the brave. How shall I express this welcome? Where are the words aservant as the silent pressure of the hand, or eloquent as the glances that flash from eyes dimmed with tears?

My COUNTRYMEN.—It was in Rome rang with shouts of welcome to returning legions that her youth, intoxicated with the scene and fired with a love of glory, devoted themselves to the service of empire.

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This, soldiers, is not the welcome we expected to give you. We had hoped with your return to be singing the songs and wearing the garlands of peace. We had fondly anticipated that before this the power of rebellion would be broken, and our joy at your coming would be undimmed by fears of your return to the field of strife.

right from the stern arbitrament of sword and commit it to the tender mercies of scheming politicians; it was in vain to disband our armies, beg pardon of our foes, and recognize them or submit them as they might elect. Had we done so, then indeed might we dread your going, for how could we face the wrath of militant patriots whom we had thus outraged.

The bones of the martyred dead that bleed on a hundred battle-fields and have risen up against the dishonor heaped upon them; for to keep that peace we cease to speak of them with respect and awe; eye to remove every cause of complaint from our "offended brethren," we must to the cold monuments that mark the resting place of the dead who sleep among us, and erasing "fell in the service of humanity," chisel there "died gloriously in the abolition war." Thus stigmatized in peace-days perhaps marble might be left to mark the martyred hero's grave.

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which stand idly by to scorn and criticize the efforts a nation is putting forth to preserve its own life, and with a generous sympathy or helping hand proffers its aid. Let us all then rally around the flag of our country and our lawfully constituted authorities. Let us prove ourselves worthy of our inheritance and under the blessing of God we shall yet reach the safe and quiet land of peace.

THE INCOME TAX.

IMPORTANT DECISION BY THE COMMISSIONER OF INTERNAL REVENUE.

The Commissioner of Internal Revenue has just made the following highly important decision, covering the whole ground of the income tax:

The income tax must be assessed and paid in the district in which the assessed person resides. The place where a person votes, or is entitled to vote, is deemed his residence. When not a voter, the place where tax on personal property is paid is to be held the place of residence.

Executors or administrators of estates of persons who died in the year 1862 should make a return of the income of the year 1862, together with an estimate of the unrealized or contingent income due that year.

Dividends, and interests payable in 1861, should be returned as an income for that year, no matter when declared.

Income derived from coal mines must be returned, although tax has been previously paid on coal produced. No deduction can be made because of diminished value, actual or supposed, of a coal vein or bed, by process of mining.

Pensions received from the United States Government must be returned with other income subject to taxation.

Old debts, formerly considered hopeless, lost, but paid within the time covered by the return of income, should be included in this statement. Debts considered lost on the 31st of December, 1862, and due to the business of the year 1862, may be deducted from the profits of business.

To give full effect to the proviso to the act of July 1, 1862, respecting the tax on that portion of income derived from United States securities, it is directed that when income is derived partly from these and partly from other sources, the \$500 and other allowances made by law shall be deducted, as far as possible, from that portion of income derived from other sources, and subject to three per cent tax.

No deduction can be allowed from the taxable income of a merchant for compensation paid for the services of a minor son.

A farmer when making returns of the total amount of his "farm produce," shall be allowed to deduct therefrom the subsistence of horses, mules, oxen and cattle used exclusively in carrying on said farm.

Lesses incurred in the prosecution of business are a fair offset to gain derived from business, but not from those portions of income derived from fixed investments, such as bonds, mortgages, rents, &c.

Property used in business, and furnishing profits, when destroyed by fire, may be restored at the expense of those profits, to the condition when destroyed. If insured, the difference between the insurance received and the amount expended in the restoration will be allowed.

The increased value given to a new building by the permanent improvements will be charged to capital, not income.

Contingent funds of manufacturing corporations, made up during the years 1862, and not distributed, should not be returned as a part of the income of stockholders.

Undistributed earnings of a corporation, made previous to September 1, 1862, whether the corporation is required to pay a tax on dividends or not, is not considered as the income of the stockholders, nor is the corporation required to make return of said reserved earnings, as trustees, under section 93 of the Excise law.

The income of literary, scientific, or charitable institutions, in the hands of trustees or others, not subject to income tax.

The profits of a manufacture on his business are not exempt from the income tax in consequence of his having paid an excise tax imposed by law upon articles manufactured by him.

As bridge, express, telegraph, and ferry-boat companies or corporations are not authorized by law to withhold aid or Government any tax upon stock, or dividend declared by them, all such individuals derived from these sources liable to the income tax.

All persons neglecting or refusing to make return of income, except those of sickness, are brought within the penalties prescribed by the eleventh section of the act of July 1, 1862, viz: an addition of 9 per cent to the amount ascertained by the Assistant Assessor, upon such information as he can obtain, and the penalty of \$100, to be recovered for the United States with costs of suit.

REBEL ACCOUNT OF VALLANDIGHAM'S RECEIPTION.

The Chattanooga Rebel of May 27, has the following account of Vallandigham's arrival in the rebel lines:

Mr. Vallandigham has just arrived. He was brought to our lines by a flag of truce, but the commander of the outpost refused to recognize it for any such purpose. The Federalist, becoming alarmed, retired, leaving Mr. Vallandigham, with his baggage, upon neutral ground. When our officers approached him he proposed delivering himself as a prisoner of war.

There was no demonstration, but everywhere he passed, those who had heard of his coming greeted him kindly and with silent tokens of sympathy and respect.

The same paper, editorially, says: "His (Vallandigham's) road, which leads up the steep ascent of the future, is direct and gaslighted all the way. It leads first out of some confederate port to Nassau, thence to Canada, and finally to the gubernatorial chair of Ohio.

The superstitious popular heart clung to him and he triumphed. Let Mr. Vallandigham's return be as speedy; let absence of a single month find him issuing in address to the people of his State, from New Canada, proclaiming these things to be true.

"The effect would be magical." It further says, "his prospects for Governor of Ohio are exceedingly fair. He is the rebel style of man, and we admire him because from the start he has been against the war."

WORDS OF AN OLD DEMOCRAT.

Judge Hiram Denio, presiding judge of the Court of Appeals, and a life-long democrat, having been invited to attend the mass assemblage of loyal citizens at Utica on the 27th, made a patriotic reply, expressing sanguine hope of the success of the Union armies.

"It is easy," he writes, "to point out mistakes and imperfections in the civil and military administration of the government, and after the fact, to show how they might have been avoided or remedied, and there is naturally a temptation to persons who, like myself, did not aid, by their outrages, in bringing the persons actually exercising the powers of government into their official positions, to dwell much upon and to exaggerate such errors, and under the influence of party sentiments to lose sight of the character and importance of the contest in which we are engaged.

Well, as we have destroyed the confidence of our faith in God and in itself, its terrible, its enthusiasm and daring, its unconquerable will, its contempt of danger and fatigue, we need, by much, a more abundant "exponent of power" than "said dead strong man" "his faith in God."

A FRIEND tells a story of a witness who makes a very nice distinction in the shades of lying. Being questioned by a lawyer as to the general reputation of another witness for truth, the witness was asked whether the individual was not a notorious liar. "Why," said he, rolling an immense pipe of tobacco in his mouth, "not exactly so; but he is what I call an intermittent liar."

"WHAT'S that ar picture?" asked a man in a print store the other day, of the proprietor, who was turning over some engravings. "That, sir, is Joshua commanding the sun to stand still." "Dat'll which is Josh and which is his son?"

A LADY being asked what business her husband followed, said he was engaged in "finishing." Farther explanation was necessary and after a brief hesitation she continued "finishing his time in the State Prison."

If a woman could talk out of the two corners of her mouth at the same time she would be a good deal said on both sides.

To all men the best friend in virtue, the best companions are high endeavors and honorable sentiments.

When should a lovely young man, deserve to remain ever green? When he pines to become spruce.

To see if a girl is amiable—step on her dress in a ball room.

SOLDIER'S WIVES.

What an immense amount of heroism among this class passes unnoticed, or is taken as a matter of course; not only in this most righteous war we are waging, but in those of all past time. For the soldier, he has his comrades about him—shoulder to shoulder; he has yokes if he should be nobly striving and pitting tears if he fall nobly striving. But alas! the soldier's wife! Even an officer's wife who has sympathizing friends, who has the comforts and many of the luxuries of life; whose children's future is provided for if their father fall, what hours of dreadful suspense and anxiety she must pass, even in these favorable circumstances! How hard for her. But for the wife and the poor soldier, who in giving her husband to the country, has given every thing; who knows not whether the meal she and her little ones are eating may be the last for many a hungry—desolate—day; who has no friend to say, "well done" as the lagging weeks of suspense creep on, and she stands wearily at her post, keeping wain and starvation at bay; imagination busy among the heaps of dead and wounded, or traversing the wretched prison-pens and shuddering at the thought of their democratic keeper; keeping down her sobs as her little daughter trustfully offers up her nightly prayers, "for papa dear to come home;" or when her little son just old enough to read, traces slowly with his fingers the long list of the killed and wounded, "to see if father is there;" shrouding her eyes from the possible future of her children should her strength give out under the pressure of want and anxiety; no friend to turn to, when her hand is palsied with labor; nor waving banners, nor martial music, nor one procession to chronicle her valourous deeds; none but God and her own brave heart to witness her noble unaided struggle; when think of these solitary women scattered throughout the length and breadth of the land, my heart warms towards them; and I would fain hold them up in their silent struggle, for all the world to admire.

When the history of this war shall be written (and that cannot be now) let the historian, what else soever he may forget, not to chronicle the sublime valor of the heart-to-stone, all over our struggling land.—Fanny Fern.

A REMINISCENCE.

The Washington correspondent of the Springfield (Mass.) Republican relates the following:

Speaking of Mr. Lincoln reminds me of an anecdote which Mr. Chittenden, of Vermont, the register of the treasury, told at an outdoor meeting the other night. He remarked that he would state one fact in connection with his experience in this city, which he believed had never yet been made public. His first visit to Washington was perhaps an unfortunate one. He was a delegate from the State of Vermont to the peace conference, which met in this city in the month of February, 1860, upon the invitation of the Governor of Virginia. (In that convention he happened to form the acquaintance of James B. Clay, of Kentucky; Wm. A. Sedden, of Virginia, (the present rebel Secretary of War), Gov. Morehead, of Kentucky, who is now a fugitive, and he hoped he would allow to be until he repented, and others. His seat was near those gentlemen. One day, while sitting with them, a servant from Willard's Hotel entered and handed a card to Mr. Sedden, who sat near Mr. Chittenden. He did not know what was on the card, but it was passed around from one to the other in such a manner that he could not help but see what it said. "Lincoln is in Washington!" He never saw such confusion made by a small piece of amusement. At looked at each other with a Sena-just-Waldo P. Johnston, control himself no longer, exclaiming with benevolence, "How the devil did he get through Baltimore?"

ABABIAN MAXIMS.—"Deer is nearer to you than the eyelid is to the eye." "The little which suffices, is better than the much which disturbs us." "The best possession is a sincere friend." "The eulogium made on the dead, to incline our hearts to the presence of the best riches is contentment." "Poverty is low spirits."

Labor for this life as if thou wert to live forever; and for the tier as if thou wert to die to-morrow.

Desire not the wise men or the fool for thine enemy, but guard thyself equally from the cunning of the wise man and the ignorance of the fool.

The man who contents himself to do with that which he has, will content himself to-morrow with that which he may have.

There is no to-morrow, which can be converted into to-day.

A SOUTHERN BOAST.—The Richmond Whig said some time previous to Stoneman's death: "Lee is the exponent of southern power; Jackson the expression of its energy, faith in God and in itself, its terrible, its enthusiasm and daring, its unconquerable will, its contempt of danger and fatigue, its contempt of death, its unconquerable will, its contempt of danger and fatigue, we need, by much, a more abundant 'exponent of power' than 'said dead strong man' 'his faith in God.'"

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Worth has been under-rated, every since wealth was over-rated.