Palmer's list of stamp duties. [Corning. N. Y. 1863].

E.S. Palmer, Deputy Collector of Internal Revenue, at Corning, N. Y., constrained by the necessity of a more perfect List of Stamp Duties, has compiled the following from various authentic sources, which is commended as full and reliable.

A

Acknowledgment of deed, mortgage or other instrument, Exempt

Adoption of Children, certificate of, 5 cts.

Administration, letters of, see Letters of Administration,

Administrator's Bond, 50 "

Affidavits, (stamp required to the jurat,) 5 "

Agreement, for each sheet or piece of paper, 5 “

" for the hire, use or rent of lands or tenements, see Lease,

Agreement or charter of vessels, see Charter,

Amicable Action, (Am. Sci. Fa.,) with or without confession of judgment, 50 "

Anodynes, see Proprietary Preparations,

Appraisement of value or damage, or for any other purpose, for each sheet or piece of paper, 5 “

Applications for license, for arrears of pay, for bounty and for pensions, Exempt

Appointment of Overseers in insane and spend-thrift cases, 5 cts.

Articles of co-partnership and shipping articles, same as agreement.

Assignment of Mortgage, Lease, or Policy of Insurance, same as the original instrument.
N. B.—In case of a guarantee of collection or of amount due, an Agreement stamp must be added.

Assignment of Bond or Judgment without guarantee, Exempt

Assignment of Bond or Judgment with guarantee, 5 cts.

Assignment of Letters Patent, Bills of Lading, &c., 5 "

Attestation papers, having legal value or character, 5 "

Attesting Witnesses, acknowledgment of, Exempt

Attachment, and other documents in Justice's Court, “

B

Bank Checks, at sight or on demand—

For $20 or less, Exempt

Over $20 (and to any amount,) 2 cts.

“otherwise than at sight or on demand, (over $20,) same as promissory notes.

N.B.—Any memorandum, receipt or bill being evidence of a sum payable at any future time is a promissory note, within the meaning of the law and must be stamped accordingly. [???] A check, therefore, of $200, running sixty-three days or antedated that length of time must be stamped as a promissory note. Checks of a bank, upon itself, for the payment of dividends or otherwise, and all papers for facilitating the internal business of banks, are exempt from stamp.

Bills of Exchange Inland, Draft or Order, otherwise than at sight or on demand and over $20, same as Promissory Notes, which see. [If drawn in duplicate or triplicate, each must be stamped.]

“ of Exchange, Foreign, (or letters of credit,) drawn out of the United States and payable here, or drawn in the United States, and payable out, if drawn singly or otherwise than in a set of three or more according to the custom of merchants and bankers, same as Inland Bills or Promissory Notes. [If drawn in duplicates, both must be stamped. The accepter of Bills drawn out of the United States, must affix a stamp before paying the same, under penalty of $100.]
If drawn in sets of three or more, for every bill not exceeding in amount $150 or its equivalent in foreign currency, 3 cts.

Exceeding $150 and not exceeding $250, 5 “

“ 250 “ 500, 10 “

“ 500 “ 1000, 15 “

“ 1000 “ 1500, 20 “

“ 1500 “ 2250, 30 “

“ 2250 “ 3500, 50 “

“ 3500 “ 5000, 70 “

“ 5000 “ 7500, $1

For every $2500 or part thereof exceeding $7500, 30 cts.

*Bills of Lading*, or receipt other than charter for goods to be exported, 10 “

N.B.—Vessels plying between U. S. ports and those of British North America, are in respect to stamp duty, exempt.

*Bill of Sale*, absolute, of personal property, Exempt

“ of property, as security for the payment of money, for every $200 or fractional part thereof, 10 cts.

*Bill of Sale* of a vessel or ship, if less than $500, 25 “

Exceeding of $500 and not exceeding $1000, 50 “

For every additional $1000 or part thereof, 50 “

*Bitters*, see Proprietary Preparations and Medicines.

*Bounty*, application for, Exempt
Boxes and Bottles containing medicines or preparations from private formulas, see medicines.

Bond, official, “for the due execution or performance of the duties of any office, and to account for moneys received by virtue thereof,” 50 cts.

“ personal, “for the payment of money, or as security for the payment of any definite or certain sum of money,” for every $200 or fractional part thereof, 10 “

“ administrator's, executor's, trustee's and guardian's, 50 “

“ of indemnity, 50 “

“ to accompany stamped mortgage, Exempt

N.B.—The stamp may be put upon the Mortgage or Bond.—For every $200 of value of property conveyed, the stamp duty is 10 cents.

Bond, county, city and town; railroad and other corporation bonds and scrip, same as Promissory Notes.

“ used in the business of the Custom House, 25 cts.

“ of any description other than those mentioned above, 25 “

C

Cards, playing, if price per pack does not exceed 18 cents, stamp duty, per pack, 1 cts.

Exceeding 18 cts. and not exceeding 25 cts. 2 “

“ 25 “ 30 3 “

“ 30 “ 36 4 “

“ 36 5 “

N.B.—After 30th September, 1863, none must be sold by any one without a stamp. See 27th Section of Act of 3d March, 1863.
Certificate of Deposit in any bank, or with any banker, or person acting as such—

Not exceeding $100, 2 "

Exceeding $100, 5 "

" of stock in any incorporated company, 25 "

N.B.—The power to transfer or sell stock, usually given at the foot of the Certificate or on the back, requires a 25 cent stamp. The holder, may, however, transfer stock without the blank being filled.

Certificate of profits or memorandum showing an interest in an incorporated company, if for less than $10, Exempt

Exceeding $10 and not exceeding $50, 10 cts.

" 50 for any sum, 25 "

" of search of record, 5 "

" of sale of land for taxes, or redemption of land sold for taxes, 5 "

" of Collector or Inspector of Port, of Surveyor, or Warden, 25 "

Certificate of weight or measurement, of animals, coal, wood, or other articles, Exempt

" of qualification of a Justice of the Peace, Commissioner of Deeds, or Notary, 5 cts.

" of record, upon instrument, or book, Exempt

" that certain papers are on file, or cannot be found, 5 cts.

" of appointment as executor, administrator, trustee or guardian, 5 "

" of birth, baptism, marriage, death or burial, when required by State law, 5 "

" Orders, Warrants and Drafts of State, County, City or Town officers upon each other, for public purposes, Exempt

" of adoption of children, 5 cts.
“of any other kind liable to have any legal value, 5 “

Certified Copies of original process, writ &c., transcripts of judgment, satisfaction of judgment, and of all papers recorded or on file, 5 “

Certification of Checks by banks, duly stamped, Exempt

Checks, drawn for the payment of money, exceeding $20, at sight, or on demand, (see Bank Checks,) 2 cts.

Clearance for U.S. ports, and ports of British North America, Exempt

“other than above, for vessels of 300 tons or less, $1

Exceeding 300 tons and not exceeding 600, 3

“600 tons, for any size, 5

Charter, contract or agreement, for vessel, ship or steamer, not exceeding 150 tons, $1

Exceeding 150 tons and not exceeding 300, 3

“300 “ 600, 5

“600 for any vessel, 10

Chemical Preparations, see Proprietary Preparations

Chattel Mortgage, for every $200, or fractional part thereof, 10 cts.

N. B.—A renewal or assignment requires the same stamp as the original instrument.

Commissions, such as Insurance Agents' commissions, to take survey and effect insurance, same as power of Attorney, $1

N. B.—This applies to specific commissions or commissions for specific purposes. Written instructions or memorandum of what a principal would have a general agent do in a particular case, is not subject to stamp.
Conveyance, deed, instrument or writing, whereby any realty shall be granted, when the value of the property conveyed is $100, or less, Exempt

Exceeding $100 and not exceeding $500, 50 cts.

“ 500 “ 1000, $1

“ 1000 “ 2500, 2

“ 2500 “ 5000, 5

“ 5000 “ 10000, 10

“ 10000 “ 20000, 20

Every additional $10000, or fractional part thereof, in excess of $20000, 20

N.B.—Stamp duty in no case to exceed $1000. Conveyance in trust, as security only, may be stamped as a mortgage. Conveyance of property sold subject to mortgage must have a stamp proportionate to the value of the equity interest conveyed. Conveyance executed in a foreign country, to be used in the U. S. is subject to the same stamp duty as if executed here. Acknowledgment of conveyance and certificate of record are exempt from stamp. When the consideration is nominal, the value of the property conveyed is the measure of the stamp duty. In case the grantor of a realty, refuses to affix the proper stamp, the grantee may do so and lawfully cancel the same. The grantor, incurs, however, the penalty of neglecting to affix stamp and of canceling the same, $50 in each case, and may be prosecuted for the value of the stamp used.

Contract, ordinary, for each sheet or piece of paper on which written, 5 cts.

“ for the hire, use or rent of land or tenements, see Lease,

“ or memorandum of sale of goods, wares, merchandise, stocks, bonds, notes of hand, real estate, or other property, or in relation to exchange by persons acting as brokers, (each copy,) 10 “

“ relating to gold or silver coin or bullion, (its sale or purchase,) or loan of money on security, half of one per cent or for every $100, 50 “

[Interest at six per cent per annum, must be included in estimate of stamp duty. See section 4 of Act of March 3d, 1863.]
N.B.—A contract embraces every conceivable obligation by which parties bind themselves to do or not to do anything.

*Cordials or Cosmetics*, medicinal, see Proprietary Preparations.

*Covenant of Guaranty*, same as Agreement.

**D**

*Deeds*, in general, see Conveyance.

“ in trust, for every $200, or fractional part thereof, 10 cts.

“ of ground rent, same as Conveyance.

“ of partition, or otherwise conveying title, same as Conveyance.

“ Quit Claim, releasing a mortgage. Exempt

*Dentifice and Drops*, see Proprietary Preparations.

*Deposite Notes* to Mutual Insurance Companies, Exempt

*Dispatch*, telegraphic, when the charge for the first ten words does not exceed 20 cents, 1 ct.

Exceeding 20 cents, 3 cts.

N.B.—A dispatch sent directly to a place out of the U. S. is not subject to stamp duty. If repeated at an office in the U. S., it must be stamped. Messages transmitted by telegraph and railroad companies over their own wires, on their own business, for which they receive no pay, are no taxable.

*Documents* made in foreign countries, used in the U. S., same stamp duty as if made here.

“ legal, see Legal Documents.

*Draft*, at sight or on demand, same as Bank Checks; on time and over $20, same as Promissory Note.

**E**
Entry of goods, wares or merchandise, at any custom house, for consumption or otherwise, of less value than $100, 25 cts.

Exceeding $100 and not exceeding $500, 50 “

“ 500 (any amount,) $1

“ at any warehouse, public or private, (or yard,) other than above, of any property, and to any amount, usually denominated a warehouse receipt, 25 cts.

“ withdrawal of, from bonded warehouse, any amount, 50 “

F

Fire Insurance Policies, see Policy of Insurance.

G

Guaranty, covenant of, on an instrument or writing, like a third party guaranteeing the payment of a Lease, the same stamp is required as on an Agreement.

Guardian of Minor, certificate of appointment, 5 “

“ Inventory of, with appraisement, 5 “

“ Bond, of, 50 “

H

Hair Dye and Hostetter’s Bitters, see Proprietary Preparations.

I

Insurance Policies, see Policies of Insurance,

“ of travelers, tickets or contracts to, Exempt

Insurance Policies mutual, premium notes to, Exempt

J
Judgment Note, or Bond, same as Promissory Note or Common Bond.

 Lease, contract or agreement for the hire, use or rent of any land, tenement or portion thereof—

 For three years or less, (each copy,) 50 cts.

 Over three years, (each copy,) $1

 Lease, assignment of, same as the original.

 Legal Documents, writ, or other original process by which suit is commenced in Courts of Record, Law or Equity, 50 "

 N.B.—Process issued by Justices of the Peace are exempt, as are also documents in suits commenced by Federal or State Governments. Documents in suits in Courts of Record commenced by consent of parties, are subject to stamp duty.

 Letters of Credit, see Bills of Exchange.

 " testamentary, and of appointment, (probate,) Exempt


 " of administration, (probate of will) when the entire estate, real and personal, does not exceed $2500, 50 "

 Exceeding $2500 and not exceeding $5000, $1

 " 5000 " 20000, 2

 " 20000 " 50000, 5

 " 50000 " 100000, 10

 " 100000 " 150000, 20

 For every additional $50000, or fractional part thereof 10
Licenses issued by United States, State, County, city or village officers, Exempt

Liniments, Lotions and Lozenges, see Proprietary Preparations.

Life-Insurance, see Policies of Insurance.

Lottery Tickets, or fractional parts thereof, the retail price being $1 or less, 50 cts.

For each additional $1 or fractional part thereof. 50 "

N.B.—This applies to all schemes of the nature of a lottery, private as well as chartered or public, and the penalty for neglecting to affix the stamp is $50 for each offence, and the forfeiture, at any time within three years, of twice the amount charged for the ticket.

M

Manifest of Cargo, see Clearance.

Marine Insurance, see Policies of Insurance.

" Protest, 25 cts.

Measurement, certificate of, bulk or quantity, Exempt

Medicine, perfumery, &c., &c., proprietary articles or preparations, (which see,) in packages sold at retail at 25 cents or less per package, 1 ct.

Exceeding 25 cts., and not exceeding 50, 2 cts.

" 50 " 75, 3 "

" 75 " 100, 4 "

" 100 for every 50 cents or fractional part thereof, 2 "

N. B.—After 30th September, 1863, none must be sold by any one without a stamp. See 27th Section of Act of 3d March, 1863.

Memorandum of sale by brokers, or persons acting as such, 10 "

Palmer's list of stamp duties. [Corning. N. Y. 1863]. http://www.loc.gov/resource/rbpe.12404200
“or writing of any kind, before used in Court, 5 “

*Mortgage,* real or personal, for every $200, or fractional part thereof, 10 “

N. B.—An assignment requires the same stamp as the original instrument. In case of a mortgage given to secure a bond or note, but one stamp is required on both instruments, but it must cover the largest amount mentioned.

*Mutual Insurance,* deposite notes to, Exempt

N

*Note* promissory, see Promissory Note.

“promissory, accompanying mortgage, or bond and mortgage, need have but one stamp, and may be placed on either note, bond or mortgage.

“deposit, to Mutual Insurance Companies, Exempt

O

*Official Instruments,* documents and papers issued by officers of the United States Government or any State Government, Exempt

*Oils,* medicinal, same as Proprietary Preparations.

*Original Process,* in the commencement of suits in Courts of Record, (see Writ,) 50 cts.

N.B.—The process of suits commenced by or in behalf of the U.S., or State authorities is exempt.

*Order,* for the payment of money, same as Promissory Notes.

“for payment of dividends, is in effect a draft at sight and *therefore* subject to 2 cts.

P

*Packet, Pot or Phial,* containing medicine, &c., see Proprietary Preparations or medicines.

*Passport,* issued from office of Secretary of State, Minister or Consuls $3
Passage Tickets to any foreign port (except British North America,) which cost $30 or less, 50 cts.

Exceeding $30, $1

Pawner's Tickets, 5 cts.

Personal Bond, for the payment of any definite sum of money, for every $200 or fractional part thereof, 10 "

Pension Papers, including all papers in applying for or receiving pensions, Exempt

Petition for Judgment on note or account, (original process used in some States,) 50 cts.

Playing Cards, see Cards.

Policies of Insurance, Marine, Inland and Fire, when the consideration paid for the Insurance, in cash, premium notes or both, does not exceed $10, 10 cts.

Over $10, 25 "

" Life, when amount insured does not exceed $1000, 25 "

Exceeding $1000 and not exceeding $5000, 50 "

" 5000 (any sum,) $1

N. B.—Receipts for annual payment of premium on Life Insurance Policies are not subject to stamp duty. Assignments or renewal of Fire Insurance Policies same as the original instrument. Permits or agreements, by which the terms of a policy are varied or changed, must have an Agreement stamp affixed.

Power of Attorney relating to application for pension, arrearages of pay, or bounty, Exempt

N. B.—General Powers will not be valid for either of the specific objects above named without the addition of the stamp required therefor. Powers made in any foreign country require same stamp as if made in the United States. The stamp may be affixed and cancelled by the party using the same.

Power of Attorney for the sale or transfer of any scrip, or certificate of profits, or accumulation of any corporation or association, for a less sum than $50, 10 cts.
“for the sale or transfer of stock, or to collect dividends thereon, (see Decision No. 63,) for a sum exceeding $50, 25 “

“to vote at election of officers of incorporated companies, (except charitable, religious, literary and cemetery associations,) 10 “

“to receive or collect rents, 25 “

“to perform any and all other acts not specified, (i.e. a general power of Attorney,) $1

*Premium*, Deposit and Stock Notes issued and used by Mutual Insurance Companies, Exempt

*Preparations*, medicinal, see Proprietary Preparations.

*Probate of Will*, see Letters of Administration.

*Promissory Notes*, Drafts, Inland Bills of Exchange, Memorandum Checks, Receipts, or Orders, or in the language of the law, “any memorandum, check, receipt or other written or printed evidence of an amount of money to be paid on demand or at a time designated, shall be considered as a promissory note.”

See Tabular Statement across bottom of sheet.

For every $200 or fractional part thereof, if payable on demand or within thirty-three days of date or sight, 1 ct.

Exceeding 33 days and not exceeding 63 days, 2 cts.

“ 63 “ 93 “ 3 “

“ 93 “ 4 mos., 4 “

“ 4 months and 3 days and not exceeding 6 months and 3 days, 6 “

Exceeding 6 months and 3 days for any time, 10 “

N.B.—When the time is expressed in *months* less than *four*, it must be reduced to *days* and stamped accordingly. Paper drawn payable with interest, requires to be stamped for the *principal* only. A
promissory note or bond accompanying a mortgage needs but one stamp, and may be placed on either, provided it be of an amount required by the instrument in which the largest sum is named.

_Protest_ of every kind, whether of note, bill, acceptance, check or draft, (or marine protest,) 25 "

N.B.—The cost of the stamp may be added to the protest fee.

*Proprietary Preparations, of any kind,* “wherein in the person making or preparing the same has or claims to have any private formula, or occult secret or art, for the making or preparing the same, or has, or claims to have any exclusive right or title to the making or preparing the same,” if retail price does not exceed 25 cents, 1 ct.

Exceeding 25 cts. and not exceeding 50 cts., 2 cts.

" 50 " 75 3 "

" 75 " $1 4 "

" $1 for every 50 cents or fractional part thereof, 2 "

N.B.—Returns under oath of the quantity manufactured and sold, and sent away, and that they were properly stamped, are to be made monthly. Proprietary articles may be exported without paying stamp duty, on giving bond, &c. Proprietors may have peculiar designs for their stamps, the dies to be in possession of the Government. The following penalties are prescribed: for neglecting to afix stamps, $10; for re-issuing stamped wrapper or cover on articles, $50, and forfeiture of the article; for evasion of the law by concealing or fraudulently removing unstamped goods, $100, and forfeiture; for refusal or neglect to make statement, $100; for making false statement, $500. After 30th of September, 1863, none must be sold by any one without a stamp. See 27th Section of Act of 3d March, 1863.

Q

_Quit Claim Deed_ releasing mortgage, Exempt

“ conveying title, _in fact_, same as any other Conveyance, which see.

R

_Receipt_, warehouse, 25 cts.
“(other than charter-party,) for any goods, merchandise or effects for exportation, 10 “

“ for money, and all other receipts, except above, Exempt

Renewal of Insurance, see Policies of Insurance.

Release, discharge or satisfaction of Mortgage or Judgment Exempt

S

Sheriff’s Return on Writ, &c., Exempt

Stamps, penalty for counterfeiting, uttering, selling or using stamps, documents or articles, with intent to defraud the government, or to fraudulently cut, tear, or get off a stamp, is pronounced a felony, and is punishable by a forfeiture of the spurious stamps, the articles offered, and “by fine not exceeding $1000, and by imprisonment at hard labor not exceeding five years.”

Summons or other process issued by Justices of the Peace, Exempt

T

Telegrams, see Dispatch telegraphic.

Tickets, passage, see Passage Tickets.

“ Lottery, see Lottery Tickets.

W

Warehouse Receipts, for storage in public or private warehouse, 25 cts.

Warehouse Entry, see Entry.

Warrant of Attorney, accompanying bond or note, if the bond or note is properly stamped. Exempt

Weigh Tickets, of any commodity, “

Wills, (see Letters of Administration.)

Worm Lozenges, see Proprietary Preparations.
Writ, or other original process by which any suit is commenced in any Court of Record, Law or Equity, 50 cts.

N.B.—If more than one copy is issued, each copy must be stamped. Amicable actions for the institution of suit are liable to stamp as original process. If a writ or original process be returned without service, the alias is also subject to stamp. Return on same, exempt. Certified copies of original writ five cents. Original process in suits commenced by, or in behalf of United States, and State Governments, exempt.

GENERAL MEMORANDA.

All documents or papers issued since June 1st, 1883, which by law are subject to stamp duty are invalid without stamps; and documents and papers issued before June 1st, 1863, although not invalid, without stamp, yet cannot be used in Court, unless stamps are affixed; and it is provided that persons desiring their use may affix and cancel stamp in presence of the Court.

The party making, signing, issuing, or causing to be made, a document, paper or instrument, without a stamp, incurs a penalty of $50. For fraudulently neglecting or refusing to cancel a stamp, the penalty is also $50, and the Commissioner of Internal Revenue has decided that a person wilfully refusing to affix the proper stamp incurs both penalties. Omission to cancel a stamp does not invalidate the instrument to which it may be affixed, for instance, if the “party of the first part” to a deed, refuses or neglects to affix and cancel the required stamp, the “party of the second part” thereto, may before the deed is recorded, affix the required stamps and cancel the same.

The person who makes, signs and issues the instrument is the only proper person to affix and cancel the stamp. The stamp may be canceled by writing or printing the initials of the maker's name and date across the face. Omission to affix or cancel a stamp by the maker of an instrument may be supplied by the party using the instrument, by affixing a new stamp and canceling it before the instrument is used.

The penalty for making, accepting or paying any unstamped bill of exchange, draft, order or promissory note, with intent to defraud the government, is $200. There are penalties for other violations of the law, for which see the law and amendments.

Stamps, (other than proprietary,) may be used indiscriminately, i.e. a certain stamp for a certain document is not necessary. It is only necessary that the stamp represent the right amount. See section 3d, of Act of Dec. 25, 1862.
“No conveyance, deed, mortgage or writing, made as security for the payment of any sum of money, shall be required to pay a stamp duty of more than $1000.”

“Any power of Attorney, conveyance or document of any kind made in any foreign country, to be used in the United States, shall pay the same duty as if made in the United States,” and the party to whom the same is issued, or using the same, shall affix the proper stamp thereon.

The acknowledgement of a deed, mortgage or other instrument forms part of the conveyance and does not require a separate stamp. The certificate of record is also exempt from stamp.

When an instrument contains agreements of several kinds, each of which would require a stamp, the instrument must be stamped equal to the aggregate of all the stamps required.

Spoiled stamps and those improperly or unnecessarily used, can be exchanged at the Revenue Bureau of the Treasury Department, Washington.

No stamps are required on jurats or certificates of officers of Internal Revenue.

Official instruments, documents and papers issued by officers of the United States Government, the stamp duties on which, if paid, would be a charge upon the Treasury are exempt. This also applies to State Governments.

When two or more persons join in the execution of an instrument, the stamp affixed may be canceled by either of them.

Any person may present to the Commissioner of Internal Revenue, any instrument and require his opinion whether or not it is chargable with duty. If it is his opinion that it is not chargable, he is required to impress thereon a particular stamp, signifying that such instrument requires no stamp. And every such instrument so stamped “shall be received in evidence in all Courts of Law and Equity, notwithstanding any objection made to the same as being chargable with stamp duty, and not stamped.”

A Tabular Statement of Stamp Duties upon Promissory Notes, Memorandums, Time Checks and Time Drafts, Receipts, or other written or printed evidence, of an amount of money to be paid on demand, or at a time designated, (and Inland Bills of Exchange otherwise than at sight or on demand, when over $20.)

Stamp for not over 33 days from date or sight, and for Notes on demand UP to $200 200 to $400 400 to $600 600 to $800 800 to $1000 1000 to $1200 1200 to $1400 1400 to $1600 1600
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<th>Amount Range</th>
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<td>0 34</td>
</tr>
<tr>
<td>$512,000,000 to $1,024,000,000</td>
<td>0 35</td>
</tr>
<tr>
<td>$1,024,000,000 to $2,048,000,000</td>
<td>0 36</td>
</tr>
<tr>
<td>$2,048,000,000 to $4,096,000,000</td>
<td>0 37</td>
</tr>
<tr>
<td>$4,096,000,000 to $8,192,000,000</td>
<td>0 38</td>
</tr>
<tr>
<td>$8,192,000,000 to $16,384,000,000</td>
<td>0 39</td>
</tr>
<tr>
<td>$16,384,000,000 to $32,768,000,000</td>
<td>0 40</td>
</tr>
<tr>
<td>$32,768,000,000 to $65,536,000,000</td>
<td>0 41</td>
</tr>
<tr>
<td>$65,536,000,000 to $131,072,000,000</td>
<td>0 42</td>
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No 167 Entered Nov 3. 1863 Deposited Nov 5. 1863.