

mal, was attended by many guests from Boston and vicinity and by some from a distance. The trustees made George Robert White Hall their headquarters, but as the guests came in they went around the building with them, so that there were groups of people circulating through the building all the evening with some of the trustees. Music was provided for entertainment, and refreshments were served.

There were fifteen trustees, all but one of whom are practicing pharmacy in Massachusetts, and the exception is a graduate of the college who is now a physician. It was the efforts of these trustees to raise a fund to erect a new college building that attracted Mr. White and caused him to donate money to build an edifice far ahead of anything they had planned. At Mr. White's suggestion the money raised for a building fund by the trustees, including the receipts from the sale of the old home of the college, is held as a trustees' fund.

The reception was a pleasant and fitting climax of the trustees' efforts to provide a home for the school of which pharmacy may well be proud, and to which the loyal service of the officers of the college has been given for many years.

COLLEGE OF PHARMACY, UNIVERSITY OF MICHIGAN.

Dr. A. G. DuMez, of the Hygienic Labo-

ratory, Bureau of Public Health, Washington, D. C., was a recent guest of the College. He delivered a lecture on the traffic in narcotic drugs in this and other countries. The lecture was illustrated with slides showing carefully prepared tables relative to total world production of opium and coca leaves and their alkaloids, as well as facts and figures pertaining to the imports and exports of these drugs by the United States. The lecture was attended by students of pharmacy, medicine and chemistry, and by the members of the faculty of the College of Pharmacy.

PHILADELPHIA COLLEGE OF PHARMACY CENTENARY.

Preparations for the Centennial Celebration of the founding of the Philadelphia College of Pharmacy are going forward. The December *Bulletin* of the College is an interesting number, containing messages of various officers, and all concerned with the prospective celebration on February 23. An historical volume is to be published, the Committee on Centennial Celebration has made a comprehensive preliminary report, and the office of Executive Secretary, E. Fullerton Cook, has been busy for a number of months. There is systematic procedure in the affairs, and the work is developing. Founders' Day will mark the opening of the Centennial Campaign.

THE PHARMACIST AND THE LAW.

INCOME TAX IN A NUTSHELL.

Who? Single persons who had net income of \$1,000 or more for the year 1920; married couples who had net income of \$2,000.

When? March 15, 1921, is the final date for filing returns and making first payments.

Where? Collector of Internal Revenue for district in which the person resides.

How? Full directions on Form 1040A and Form 1040; also the law and regulations.

What? Four percent normal tax on taxable income up to \$4,000 in excess of exemption. Eight percent normal tax on balance of taxable income. Surtax from 1 percent to 65 percent on net incomes over \$5,000.

FLOATING PERMIT FOR ALCOHOL WITHDRAWALS.

Under this system—which has been signed by the Commissioner of Internal Revenue, and approved by the Secretary of Treasury—a dealer in alcohol will at the beginning of

each fiscal quarter make out an application (Form 1410-C) to purchase all the alcohol he is entitled to procure, under his bond, during a full 90-day period. This application will be forwarded to the local prohibition director, who, after approving same, will send it to the Prohibition Commissioner at Washington, who will issue the approved application as a "floating" permit good for 90 days. This permit may be sent to a distiller or wholesaler with each order for alcohol or may be lodged with any seller and drawn against as desired, by telephone, telegraph or mail, the amount of each shipment being endorsed on the permit by the shipper who will also notify the local director or Prohibition Commissioner of the amount shipped.

Under this plan it will only be necessary to make a single application every three months to purchase alcohol either for use or sale, a tremendous saving in time and trouble, not to mention the obviation of vexatious delays

in the offices of the directors, and the saving in notarial fees.

Floating permits may be used only for the purchase of tax-paid non-beverage alcohol in original stamped packages (5 gallons and upward) and all parties handling smaller quantities, or dealing in whiskey, brandy, rum or gin, etc., will be obliged to employ the original Form 1410.

It should be noted, however, that wholesale druggists or other permit holders lawfully dealing in the U. S. P. and N. F. preparations held to be fit for beverage purposes and listed in Regulations 60 shall be privileged to use the new "floating" permit in their alcohol transactions. The elixirs, tinctures, etc., so listed must be sold as now in accordance with the regulations on permits to purchase, Form 1410. *Dealers who handle whiskey, rum, gin, etc., however, will not be allowed to use Form 1410-C for their alcohol transactions.*

Attention of members is especially directed to Articles 5 and 8 of the new regulations relating to the record which must be kept on Form 52-B, Industrial, and returns made to the prohibition director on or before the tenth day of each calendar month covering transactions of the previous month in stamped tax-paid packages. Article 5 also describes the manner in which sales of alcohol by wholesale druggists may be made in retail quantities, *i. e.*, less than five wine gallons, to retail druggists and other permit holders on receipt of permit to purchase, Form 1410. Wholesale druggists selling alcohol in retail quantities only may secure their own supplies on "floating" permit Form 1410-C, but may fill retail quantity orders only on permit to purchase Form 1410.

The new regulations are effective as of March 1, 1921, and copies may be secured from the Revenue offices.

NEW NARCOTIC DRUG REGULATIONS PROMULGATED BY STATE OF NEW YORK.

The State of New York Department of Narcotic Drug Control, through Walter R. Herrick, commissioner, has issued a new set of rules and regulations. Some of the regulations are entirely new, and the old ones have been

redrafted and reformulated. These rules and regulations pertain both to physicians and pharmacists.

NEW NARCOTIC RULES.

The Commissioner of Internal Revenue has issued the following instructions to his agents and others concerned, relating to the manner of reporting narcotic content of packages in the monthly returns required of manufacturers:

Monthly narcotic returns rendered on forms 810, 810a and 810b by manufacturers are frequently in error with regard to the entries made on forms 810a and 810b in the column headed "Quantity of narcotic in each taxable package." This column should report on each line only the quantity of narcotic contained in each of the packages of the item. In case an item consists of a number of packages, the aggregate quantity of narcotic contained in all of such packages should not be reported in this column but only the narcotic contained in each of such packages. A single item should report only packages of the same size, content and description.

It appears that many manufacturers would prefer to report the total quantity of narcotic involved in each item rather than the quantity for each package. In case any manufacturer finds that this method would facilitate the preparation of his return, the same may be reported in the column headed "Leave this column blank," and the two parts of this column may be headed "Ounces" and "Grains," respectively. If this procedure is followed, a manufacturer may discontinue the use of the column headed "Quantity of narcotic in each taxable package," but such discontinuance is not required and both the total quantity and the quantity contained in each package may be given if preferred.

Either method herein suggested may be used by the manufacturer, but extraordinary care must be exercised in the use of these columns, as the quantities reported therein are of positive importance in determining the accountability of the business represented by the return. The responsibility for the correctness of these quantities obviously rests upon the person or firm rendering the return.