

New Hampshire, June 24-25, at New Castle; President, Charles E. Dubort; Secretary, Eugene Sullivan, Concord.

New Jersey, *Golden Anniversary*, at Newark, June 7-11; President, Edward A. Sayre; Secretary, Jeannot Hostmann, Hoboken.

New York, June 21-25, at Alexandria Bay; President, Robert S. Lehman; Secretary, Edw. L. Dawson, Syracuse.

North Carolina, June 22-24, at Asheville; President, G. R. Pilkington, Pittsboro; Secretary, J. G. Beard, Chapel Hill.

Pennsylvania, June 22-24, at Harrisburg; President, Robert P. Fischelis; Secretary, Louis Saalbach, Pittsburgh.

Texas, June 15-17, at Dallas; President, Sam. P. Harben; Secretary, W. H. Cousins, Dallas.

West Virginia, June 10-11, at Huntington;

President, John C. Davis, Wheeling; Secretary, P. H. Kelley, Thurmond.

Wisconsin, June 22-25, at Elkhart Lake; President, A. F. Mentzel, Milwaukee; Secretary, E. G. Raeuber, Milwaukee.

Montana, Third week in July, at Helena; President, John W. Seiden, Lewistown; Secretary, J. A. Reidel, Boulder.

Ohio, July 20-23, at Cedar Point, President, Charles F. Roseman, Cleveland; Secretary, Theodore D. Wetterstroem.

Oregon, July 13, at Portland; President, J. C. Perry, Salem; Secretary, A. W. Allen, Portland.

Tennessee, July 13-15, at Knoxville; President, H. M. Oliver; Secretary, D. J. Kuhn, Nashville.

Virginia, July 13-15, at Natural Bridge; President, D. E. Seagle, Pulaski; Secretary, A. L. Winne, Richmond.

THE PHARMACIST AND THE LAW.

STATEMENT REGARDING COLLECTION OF TAX ON TOILET ARTICLES, PROPRIETARY MEDICINES, ETC.

To avoid apparent confusion in the minds of the public regarding the collection of the tax on toilet articles and proprietary medicines, the Bureau of Internal Revenue has issued a statement advising both dealers and purchasers that the tax of 1 cent for each 25 cents or fraction thereof of the amount paid is on the article itself and not on the total amount paid by the customer when two or more such articles are purchased, unless of the same kind and put up by the manufacturer in a single container for sale as an original package.

For example, if a tube of tooth paste costs 35 cents and a bottle of perfume 65 cents, the tax is 2 cents on the tooth paste and 3 cents on the perfume, a total of 5 cents and not 4 cents as computed on the total amount paid by the purchaser.

If toilet powder sells at 10 cents a box, the tax is one cent; if two boxes are bought the tax is two cents, although the total amount paid by the purchaser is 20 cents; and if three boxes are bought for 25 cents, the tax is 3 cents. If, however, six boxes of toilet powder selling singly at 10 cents each are put up by the manufacturer in a container or sealed package for sale as a unit and are sold by the dealer as an original package for 50 cents, the tax is 2 cents, the package being the unit of sale.

The regulation providing that where two or more packages of cough drops are sold for 25 cents the tax shall be 1 cent is revoked, the tax being at the rate of 1 cent for each 25 cents or fraction thereof of the amount paid for a single package.

Instructions to advise dealers that the tax shall be collected in accordance with this ruling have been sent to collectors of internal revenue. The public is requested to cooperate in the proper collection of the tax.

AMENDMENT OF T. D. NO. 3020.

"Every person, firm, or corporation making application for registry or re-registry in any class, except classes 1 and 2 (see Art. 21), must on December 31 preceding the date of his application, or any date between December 31 and the time of applying for such registry or re-registry, prepare under oath or affirmation, in duplicate, an inventory of all narcotic drugs and preparations (see Arts. 139 to 142), on hand at the time of making such inventory. The inventories must be prepared on Form 713, copies of which may be obtained from collectors upon request, and if the taxpayer is engaged in more than one of these classes of business, a separate form of inventory must be prepared for each class in which he is registered. Class 5 registrants are not required to make an inventory of preparations or remedies exempt under Section 6, but they are required to make an inventory of all non-exempt narcotic drugs and preparations in their possession on the date

of application or inventory of any date between December 31 and the date of making such application. The original inventory must be kept on file by the maker and the duplicate forwarded to the collector. Collectors will refuse to register any applicant in Class 3, 4 or 5 who fails to furnish a copy of the inventory as required."

The above modifies Article 12, Regulation No. 35. Renewal of registration must be made not later than July 1, of each year. The modification has been made to relieve resulting hardship, if registrants were required to make inventories on the date of forwarding their applications.

TREASURY ISSUES INSTRUCTIONS FOR TRANSFER OF NARCOTIC CONTROL AFFAIRS BY REVENUE AGENTS.

Revenue agents in charge are directed to turn over all narcotic cases and other narcotic files to supervising federal prohibition agents in whose geographical department they are located at the earliest practicable date. Collectors of internal revenue are directed to forward all narcotic cases and other narcotic files (including closed cases), except cases or other narcotic matters which are pending and which under the provisions of the above mentioned mimeograph are to be handled by them until completed, to the supervising federal prohibition agent having jurisdiction over their territory. Upon their completion the closed cases should also be forwarded to the supervising federal prohibition agents. It is especially desirable that the supervising federal prohibition agents be furnished with the entire narcotic file since the inception of the original act of December 17, 1914, in order that these officials may have the benefit of the experiences of those who previously handled the cases.

Unless the taxes and penalties incurred in delinquent cases under the Harrison Narcotic

Law are paid in advance, in which event they must be reported on the list in advance, collectors will observe the instructions of the office as contained in Ac. Mim. 1655, October 27, 1917, article 16. The same effort should be made to collect penalties in advance where the same have been incurred, and the excuse offered for failure to file return in time is not, in the collector's opinion, a reasonable cause for delinquency.

All papers relating to liabilities incurred under the Harrison Narcotic Law should be forwarded to this office, whether return is filed or not, in advance of assessment lists, if possible, in order that they may receive proper consideration and be prepared for final disposition when the list is received. In cases of first delinquency, where the 25 percent penalty is due, the taxpayer should be written an admonitory letter and informed that a second delinquency may subject him to specific penalty in addition to the 25 percent penalty for engaging in business without filing a return as required by law.

In case of a second offense, in addition to being required to pay the special tax with 25 percent penalty, the delinquent should be called upon for a written explanation and reported to this office for doing business without payment of tax. The supervising federal prohibition agent or the collector in all cases should include his recommendation, and is hereby specifically instructed to make a full report of the facts to this office. If upon review of the case in this office the excuse is deemed to be not acceptable the supervising federal prohibition agent or the collector, if the original report was made by him, will be so informed, and the violator should then be advised of the privilege of submitting an offer in compromise of his liability, which offer, it is believed, should be between \$10 and \$25 in proportion to the gravity of the offense.

BOOK NOTICES AND REVIEWS.

Laboratory Manual of Elementary Colloid Chemistry. By Emil Hatschek. 131 pages and 20 illustrations. P. Blakiston's Son and Company, Philadelphia. Price, \$2.00 net.

Though books on colloid chemistry give, with more or less detail, descriptions of processes for making many preparations, there is no laboratory manual available, according to the author, such as has been found indispensable in the teaching of other phases of

chemistry; and the present work is an attempt on his part to supply accurate and detailed directions for carrying out the fundamental operations of colloid chemistry, for making a number of representative preparations and for examining them by standard methods.

In the selection of processes and operations the aim has been to provide for the wants of those students of numerous branches of science who are finding some training in colloid