

The black proprietary stamps of 1914–1916

by Scott M. Troutman, ARA



A listing of the known printed, roller, perfin and handstamped cancellations on these stamps
(sometimes called the Field list)
and the Internal Revenue Tax Decisions relating to these stamps.

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To the late Joesph “Joe” Einstein, who asked me to finish this project for him.

What this book is about

Several of the people who helped me edit this book wanted me to title it *The Field List*, the Field list being an earlier publication of the cancellations on the 1914–1916 black proprietary stamps done by Harold Field. And it includes that. But this book is more than that. It includes the history of the stamps and how they came to be, the revenues laws and how they were administered, and a bit of a ramble through years 1914 through 1916.

Many of the cancels were generated by companies we know well, like Pepsodent and Beechnut. Others were from forerunners of modern companies like S. S. White Dental Manufacturing or the Palmolive Brothers. And many are from long gone companies like The Piso Company with their cough syrup made from marijuana or Pabst Chemical and their quack venereal disease cures. On half the cancels we can't even identify the companies. Time has changed our world that much.

Some of these companies made products totally foreign to us now: Oxzyn Balm, Pebeco toothpaste, Goldman's Gray Hair Restorer, D'jer Kiss face powder and the mysterious Glycothymoline. These products didn't make it. But 90 years ago these products lined the store shelves. Noxzema, Wrigley's chewing gum, Mennen colognes, Woodbury soap and Jergen's Lotion are still with us.

The black proprietary cancels and stamps take us back to their era. This is just a guide book into it.

Scott Troutman

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History and tax laws

It is unclear to me why these taxes came into existence when they did, but it was apparently part of a Wilson administration initiative to promote U.S. business abroad. To do this, they needed some money and so they passed the 1914 Emergency Revenue Act.

Prior to 1914, the last time America needed large scale tax revenue was when the Spanish-American War broke out. The Congress then had been able to reenact most of the old Civil War tax laws governing documents and proprietary medicines to get quick revenue. This time, however, the country had changed such that the old proprietary medicine laws would not generate the needed money. The Pure Food and Drug Act, introduced earlier, had had a devastating effect on the proprietary medicine businesses. Most proprietary medicines were found to be little more than herbs dumped into alcohol or opiates. The law had removed many if not most of these medicines from the market.

So on the proprietary side, new products to tax were needed if any real money was to be pulled in. Perfume had been taxed during the Civil War and by the 1898 taxes. Cosmetics were taxed in 1898 and both seemed a good candidates once more, especially since the entire cosmetics industry had boomed in the Victorian era. As neither cosmetics nor perfume were a necessities, both wound up being taxed.

Included under the category of cosmetics was another new product that developed after the Civil War. This was toothpaste. Prior to the Civil War, baking soda or a tooth pick was used for brushing teeth, if anything. But given the Victorian era thirst for cleanliness and improved appearance and smell, toothpastes and dentifrices of all kinds were developed. It would be some time before the health benefits, even if touted, were truly appreciated. This area had been taxed in 1898, but by 1914 offered a much richer taxing opportunity.

Another new industry caught the lawmakers attention: chewing gum. This industry began after a

New York visit by Mexican General Santa Anna (of the Alamo fame). He introduced chewable chicle to the U.S. The industry developed slowly, but by the 1880s American manufacturers had developed processes to clean and soften the chicle while adding flavorings. In a time when smoking was out of the question for a lady, chewing gum was far more acceptable than the alternative of snuff dipping. Gum ball dispensers were developed near the turn of the century and the business had grown explosively. As nobody was going to die from going without chewing gum, here was a perfect item to tax.

The end result of this reevaluation was the Emergency Revenue Law of October 22, 1914, which specified in its Schedule B that beginning December 1, 1914, stamp taxes would be applied to a new set of proprietary articles. These articles broke down into five general categories:

Perfumes and cosmetics—This category included “any essence, extract, toilet water, cosmetic, . . . or any aromatic cachous.” It also included women’s face powder.

Hair care products—These included “hair oil, pomade, bay rum, hair dressing, hair restorative, hair dye” and witch-hazel used in barber shops like bay rum. Vaseline, originally promoted as a pomade, fell under this section.

Soaps and ointments—The key here was that if it claimed to “improve or preserve the skin, hair, mouth, teeth, nails or other parts of the body” it was taxable. This included almost all facial soaps, vaseline, Noxzema, cold creams, lip balms or skin ointments.

Toothpastes and mouth washes—This included toothpaste, tooth washes, mouthwashes, tooth powders and other dentifrices.

Chewing gum—This was any kind of chewing gum, bubble gum or gum ball. It even included items like “turn your teeth black” gums and chewing gums made to relieve toothache pain.

As with earlier proprietary taxes, this one stated that the stamps had to either be manuscript can-

celed with the initials of the person or company using it and the date of stamp use, or affixed to the product such that when it was opened the stamp was destroyed. Many companies found it advantageous to precancel the stamps and this was permitted. This cancellation, whether handstamps, printed or perfins, added an advertising aspect.

The law was superseded with a new revenue law on September 8, 1916, and on September 9, 1916, the black proprietaries went out of usage. Remaindered stamps could be returned to the government for refund.

Tax rates

Chewing gum at the time was almost universally sold in boxes of 100 sticks which went for under a dollar. The tax rate was 4 cents per dollar, or every fraction there of. In practice 50 cents was as low as they split things. Two cent stamps were used on special offerings of small boxes. Four cent stamps covered the normal rate, and eight cent stamps were used on large packages of gum balls (for filling machines) or double packs of stick gum.

For everything else the rate depended on the sale price of the item. The tax rate was $\frac{5}{8}$ cent per 25 cents retail value. In practice the stamps were used as follows:

Sale price	Tax Stamp
.01-.05	$\frac{1}{8}$ cent
.06-.10	$\frac{1}{4}$ cent
.11-.15	$\frac{3}{8}$ cent
.16-.20	$\frac{1}{2}$ cent
.21-.25	$\frac{5}{8}$ cent
.26-.40	1 cent
.41-.50	1 $\frac{1}{4}$ cent
.51-.60	1 $\frac{1}{2}$ cent
.61-.75	1 $\frac{7}{8}$ cent
.76-1.00	2 $\frac{1}{2}$ cent
1.01-1.20	3 cent
1.21-1.25	3 $\frac{1}{8}$ cent
1.26-1.30	3 $\frac{1}{4}$ cent
1.31-1.50	3 $\frac{3}{4}$ cent
1.51-1.75	4 $\frac{3}{8}$ cent
1.76-2.00	5 cent
2.01-2.40	6 cent
2.41-4.00	10 cent
4.01-8.00	20 cent

The $\frac{1}{2}$ cent, 1 cent, 3 cent and 6 cent stamps are curiosities. There was no specific tax rate that they covered. Apparently they were introduced at a later date, possibly to cover specific products. They were printed only on double lined watermarked paper. The 6 cent and 1 cent appear to have seen very limited usage and, hence, they are nearly as hard to find used as in mint condition.

Ten cent and twenty cent stamps saw fairly heavy usage on perfume as did most of the stamps over three cents. Soaps used a lot of 1 $\frac{1}{4}$ cent stamps; toothpaste a lot of $\frac{5}{8}$ cents.

The stamps and their watermarks

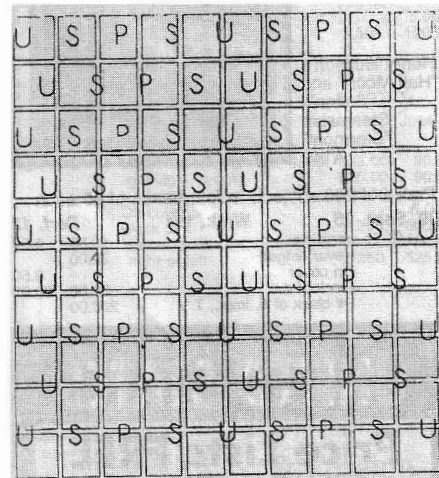
When the Bureau of Engraving and Printing received the order for the stamps it quickly designed a simple black stamp with some rose engine work in the background. The Bureau at that time had two different papers on hand. One had a single line watermark while the other had a double line watermark. Throughout this book the following designations are used.

S: single line watermark (USPS)

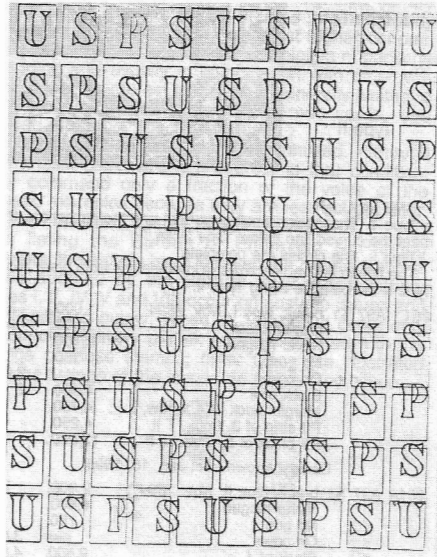
D: double line watermark (USIR)

U: watermark undetermined

It appears, from analyzing the cancels, that the single line watermarked paper was all used up during the first year's production. Most of it was used on the lower valued stamps up to 1 $\frac{1}{4}$ cents. Higher values used on single line paper are hard to come by. Only a handful of examples of the 4 $\frac{3}{8}$ cent with single line watermark are known and it is a



Single line watermark



Double line watermark

great rarity. Only the following values are known on single line paper: $\frac{1}{8}$, $\frac{1}{4}$, $\frac{3}{8}$, $\frac{5}{8}$, $1\frac{1}{4}$, $1\frac{1}{8}$, $2\frac{1}{2}$, $3\frac{1}{8}$, $3\frac{1}{4}$, 4 , $4\frac{3}{8}$ and 5 .

Stamps were produced in panes of 400 stamps and then cut into sheets of 100, or half panes of 200. Two half panes with precancels are in existence.

Plate block numbers were inscribed in the margins, and sometimes these were just hurriedly scratched into the plate. At other times fully formed numerals were used. The plates also had inscriptions denoting the values and arrows to help align the paper when cutting out the sheets. The author has found plate blocks to be about four times



Plate number 267 scratched into plate of 1/8 cent stamps.

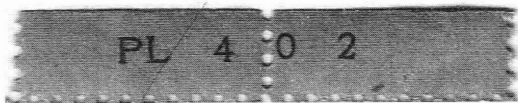
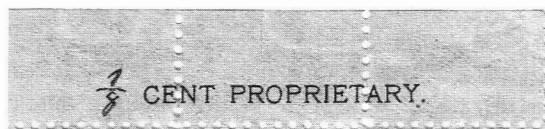


Plate number 402 on double line watermarked 1/8 cent stamps.



Value inscription for 1/8 cent stamps

scarcer than inscription blocks giving the stamp's values. The reason for this is unclear.

Plate Varieties

To date only two plate varieties have been seen by the author.

The stamp shown, a $\frac{1}{4}$ cent with inverted A.D.S. printed cancel, has a curved plate scratch running



Plate Scratch

from the inner ring between N and A of INTERNAL and through the A of PROPRIETARY and into the upper white space.

A $1\frac{1}{4}$ cent stamp was seen many years ago with a plate scratch on the larger 1.

Many of the stamps, especially the $\frac{5}{8}$ cent stamps, are dark and have the network of rose work lines almost missing. The effect is to make the stamps look like they may be double transfers. None of these that I have examined show double transfers, rather these stamps appear to be from very worn plates, which makes sense given the huge numbers of them that were produced.

The importance of December 1914

A large percentage of the cancels in existence have dates in either November or December 1914. The reason for this is that all inventories on hand on December 1, 1914, had to be stamped. Many companies only bothered pre-canceling stamps for

their existing inventory. In other cases, such as William Wrigley, they used different cancels on the product that was in inventory.

Purple vs. magenta ink

Purple by definition is the color you get when the colors red and blue are mixed. This unfortunately covers a wide variety of shades. Magenta is a purple which has decidedly more red than blue. In cases where I could not tell, it is just called purple.

William Wrigley (W. W. JR. CO.) switched from a purple to a magenta ink in July 1915. I have used their magenta color as a basis for differentiation.

The cancellations

The problem with black stamps is that it is hard to show the cancellations. Joe Einstein, with the assistance of *The American Revenuer* editor Ken Trettin, did a noteworthy job on the printed cancels. But with handstamps many just will not scan so that you can easily see them. Many are hard to see even with the naked eye. I am not an expert on type fonts, and even if I was we probably couldn't find them all. My attempt is to show, next to copies of the actual cancel where available, roughly what the cancel looks like so you can determine varieties if you have them. These depictions are not perfect, especially with respect to separation between multiple lines and internal spacing or kerning.

Most of the cancels are black or a dark purple on a black stamp. Differentiating the stamp from the cancel on a scan is difficult. Therefore, I used any computer enhancement trick I could to enhance the image. In some cases the cancel has been artificially darkened. In most cases imaging techniques have been used to increase contrast or artificially lighten the stamp. Understand that this has been done.

The cancellations are listed using just the alphabetical parts, with all punctuation removed. Thus "The A. J. Co" will be under the Ts and "G. B. Co" will be before "GBD."

Much of this work was done decades ago by Harold Field or Joe Einstein. Their accuracy or

inaccuracy has been carried forward in many cases. In some cases, the identity of the individual companies is well established. In other cases there are no "on document usages" available to help us. I have tried to give future researchers the names of the researcher who has given the attribution of a specific company associated with the cancel if I know it. On most handstamps where it is not given, you may assume it was me.

A History of the precancel information

In the early 1950s, precancel collector Harold Field noted that there were many printed precancels being found on the black proprietary stamps. Field began making notes of those he came across on 3 x 5 cards and further queried other collectors as to what holdings they might have. This culminated in a listing in *The Precancel Forum*, Volume 13, Number 4, pages 101–3, 1952, called "Precancel (sic) U.S. Revenue Stamps." This early listing became known in the revenue world as the "Field List" and served as the beginnings of this work.

In 1982, Harold Field "in cleaning out some old files. . . came across a series of cards on which were recorded my private records of holdings (of various collectors) of the 1914 Black Proprietary issues." Field offered this to the editors of *The American Revenuer* if someone would undertake to further update it and publish it.

At an American Revenue Association meeting in 1984, Joseph Einstein was approached by Richard Riley and asked if he would undertake the project. Einstein wished to produce the first illustrated listing of these cancels and the decision was made to concentrate on the printed, mimeographed and roller cancels with the intent being to come out with a handstamp listing at a later date. Einstein was able to obtain images of all but nine of the known printed cancels, and beginning in July-August 1984 issue of *The American Revenuer*, The New Field listing appeared in the following issues:

April 1985	A
June 1985	B–E
May 1986	E–J
Feb 1987	K–O
April 1987	P–Z

By late 1988 Joe Einstein's health was failing

as he had been diagnosed as having terminal cancer. Joe graciously copied his material and gave it to Scott Troutman to continue the work. Einstein's listing had 66 cancellations, and before his death 109 cancellations had been identified. This included both new printed precancels that surfaced and the unpublished handstamps. The old cancel number scheme was starting to fall apart, and so Troutman republished just the chewing gum cancels in a special article in *The American Revenuer* in the January 1990 issue.

At that time the listings included the holdings of a great many of the largest collections: Troutman's, Field's, Einstein's and William "Bill" Gerlach's. Two huge holdings had not been tapped. Morton Dean Joyce was the preeminent collector of revenue material of all time. But for reasons known only to himself, he had refused Joe Einstein's requests for listings of the cancellations in his holdings. On the west coast Elbert S.A. Hubbard had acquired over the years sizable holdings in black proprietaries with precancellations.

By 1993, Troutman had either acquired or seen most of the Hubbard holdings. With the death of Morton Dean Joyce, his black proprietaries were acquired by William Gerlach. Bill took on the effort of cataloging the Joyce holdings (some 5,000 printed precancels). He never completed this task, dying in 2000. Gerlach's collection was acquired by Eric Jackson, and with his assistance, Scott Troutman completed the inventory in 2002 including Bill's black proprietary exhibit material. While we are certain new finds will continue to appear, the 310 plus cancels in this book represent a huge chunk of what is out there.

Charles "Chuck" Spaulding, meanwhile had

begun his study of the U.S. revenue perfin. His findings have been added to make this as comprehensive as possible. Unfortunately, Spaulding often had not recorded or known the stamp values the perfin were on, recording only that they appeared on the 1914 black proprietaries. This is why the usage information on the perfin is often spotty.

Misuse of the black proprietaries

Unlike some of the earlier proprietary stamps, there was little misuse of the black proprietaries. There are two reasons for this. First the stamps were a different color and design than any postage stamp of the time. They were just hard to use incorrectly. Secondly, there was apparently no shortage of other revenue stamps, to force these into documentary usage. As such only four documents have been seen by the author with these stamps misused.

1. A $\frac{5}{8}$ cent stamp misused on a post card which was sent successfully to Europe.
2. A bank check from the First National Bank of Mt. Gilead with two $1\frac{1}{4}$ cent stamps on it (Gerlach collection).
3. Two stockholder's proxies for American Telephone and Telegraph from 1918 with $1\frac{1}{4}$ cent stamps in blocks of four used to pay the documentary tax. These documents appear legitimate, though where they got the stamps is a big question.
4. Ten $\frac{1}{8}$ cent stamps used in 1915 to overpay a one cent tax on a bill-of-lading for a sixty pound "box of groceries" sent via the Boston and Maine Railroad. The shipper, C. C. Frissell of Mt. Herman, Massachusetts, may have used the stamps.

Census of known plate blocks and half panes

This information is from William Gerlach, Steve Wittig and my own collections. Only plate numbers which have actually been seen are recorded. Information on when the plates were cancelled is from Custodian of Plates records in the National Archives. This information was obtained by Ron Lesher. The custodial information is incomplete as only plates that were stored are listed (with many inaccuracies in that listing). Many of the high running stamps had their plates used until they wore out, and as such, were never stored. There is also a good chance this record keeping began in 1916.

Plates with a cancellation prior to that date should have seen use.

Known plate blocks

Scott No.	Value	Watermark	Plate	Position	Plate Cancelled
RB32	1/8	S	PL 267 BL,BR		
			PL 389 TL		
			PL 402 R	1-21-16	
			PL 405 R	1-21-16	
RB35	5/8	S	A 162		
			388		
RB36	1 1/4	S	PL 269 TL,BR		
			PL 386 TL		
			PL 389 T		
RB38	2 1/2	S	PL 287 L		
RB44	1/8	D	PL 267 BR,TR		
			PL 402 R	1-21-16	
			PL 440 L	9-22-16	
			PL 451 TR		
			PL 464 R		
RB45	1/4	D	PL A45 R		
			PL 260 L		
			PL 272 TR		
			PL 279		
			PL 397 L		
RB46	3/8	D	PL 266 L		
			PL 401 R,TR	1-21-16	
RB48	5/8	D	PL 268 BL,TL		
RB50	1 1/4	D	PL A53		
			PL 269 TL		
			PL 443 TL	9-22-16	
RB52	1 7/8	D	PL 274 TR		
RB54	2 1/2	D	PL 270 TL		
RB58	4	D	PL 104		

Value	Plate	Plate Cancelled
1/8	402	1-21-16
	405	1-21-16
1/4	479	1-21-16
	534	1-18-16
	535	6-26-16
	702	9-22-16
	703	9-22-16
3/8	704	9-22-16
5/8	442	2-8-16
	b26	6-8-16
	545	9-22-16
	560	5-9-16
1 1/4	354	1-26-16
	443	9-22-16
	529	6-26-16
	667	5-16-16
	669	9-22-16
1 3/8	401	9-22-16
1 7/8	409	9-22-16
	432	9-22-16
2 1/2	416	9-22-16
	434	9-22-16
2 1/2	417	9-22-16
3 1/8	445	9-22-16
4	338	9-22-16
	344	9-22-16
	645	9-22-16
5	380	9-22-16
	411	9-22-16
6	446	9-22-16
8	433	9-22-16
10	390	9-22-16

Census of full panes of 200

Value	Number known to exist
1/8 cent	1 and a pane of 100
3/8 cent	2 both precancelled
5/8 cent	2
1 1/4 cent	1

The following are plate numbers that may have been used based on the Custodian of Plates information. All the plates for the stamps were cancelled on 9-22-16 after the stamps went out of use.

Companies without known cancels

From advertising of the 1914–1916 period and U.S.I.R. tax decisions

Companies and Products	Type of product
A. Bourjois & Company, NY, NY Java Face Powder	face powder
Agnes C. Graves, Milwaukee, WI Agnesian Antiseptic Hair Shampoo	soap
A.L.C. Albany Soap Company, Albany, NY	toothpaste soap
Baer & Fuller Company, St. Louis, MO	
Barclay & Company, NY, NY Barry's Tricopherous	hair restorer
Beach Soap Company	soap
Brame Drug Company, North Wilkesboro, NC Bramol	petrolatum
Bay Rum	bay rum
Burton T. Bush, Delawanna, NJ	
Carlton Soap Company	soap
Citrus Soap Company, San Diego, CA	soap
Clifton Chemical Company, NY	
Columbia Perfume Company, Pittsburg, PA	perfume
Constantine Soap Manufacturing Company, NY, NY Persian Healing Soap, Pine Tar Soap	soap
Crystal Laboratories, New York, NY Outdoor Girl Face Powder	face powder
C.S. White & Sons, Cleavland, Ohio Yucatan White Chewing Gum	chewing gum
Curtis & Son, Portland, ME	chewing gum
Denny & Denny, Philadelphia, PA	soap
Dentagine Labrotories	toothpaste
Dentinol & Pyorrhocide Co., Inc., NY, NY Pyorrhocide Tooth Powder	toothpaste
Denver Soap & Manufacturing Company, Denver, CO	soap
Economy Soap Products, Dayton, OH	soap
Fischbeck & Gloomt, San Francisco, CA New England Soap	soap
Fritzsche Brothers, NY	soap?
Forhan Company, NY, NY Forhan's For the Gums	toothwash
Fort Pitt Chemical Company, Pittsburg, PA	
Fred T. Holons, New York, New York	
General Laboratories, Madison, WI	
George A. Schmidt Company, Chicago, IL	soap
George W. Heyer, Houston, Texas Heyer's Prickly Heat Powder	skin powder
Giant Chemical Company, Philadelphia, Pa.	soap?
H.C. Porter, Towanda, Pa.	rose water
Hamlins Wizard Oil Company, Chicago, IL	toothpaste
Herbert Roystone, Inc., NY, NY LaMay Face Powder	face powder
Hitsolf Manufacturing, Camden, NJ	soap?
Holman Soap Company, Chicago, IL	soap
Hygenic Laboratories, Buffalo, NY	soap
Imperial Crown Perfumery Company, St. Louis, MO Purple Azeala Soap	soap
J. Bell McLeod Medicine Company, Buffalo, NY Royal Toothache Gum	chewing gum
J.C. Ayer, Lowell, Massachusetts	

Companies without known cancels

Ayer's Hair Vigor	hair tonic
Jas. Buchan & Company, NY	
Buchan's Carbolio Toilet Soap	toilet soap
James S. Kirk & Company, Chicago, IL	
American Family Soap	soap
John H. Woodbury, Cincinnati, OH	
Woodbury's Facial Powder	face powder
John Novak & Company, Chicago, IL	toothpaste
J.R. Watkins Company, Newark, NJ	
Leaf Gum Company, Chicago, IL	chewing gum
Lancaster Toilet Company, Jonesboro, Arkansas	toilet water
Lincoln Chemical Works, Chicago, IL	
Dr. Blumer's Tooth Paste	toothpaste
Dr. Blumer's Shampoo Jelly	soap
Lockwood Brackett Company	
LACO Castile Soap with olive oil	soap
Lowell Company, NY	soap?
Madam C.J. Walker	pomades, hair tonics
Magic Soap Company, Louisville, KY	soap
M.K. Fairbank Company, Chicago, IL	
Fairy Soap	soap
Montgomery Ward, Chicago, IL	perfume, soap, hair tonics
M. Stein Cosmetic Company, NY	cosmetics
Murray & Lanman	perfume, toilet water
National Drug Company, Washington, DC	
Natural Cure Drugs	balms, soaps
North Coast Soap Company, Seattle, WA	soap
Peters & Smith	
Acme Tooth Drops	toothwash
Economy Shaving Soap	soap
Pfandler Company, Buffalo, NY	toothpaste
Phil Eisenman, Lancaster, PA	toilet water
Phinotas Chemical Company, NY	
Potter Drug & Chemical Corporation, Boston, MA	
Cuticura Soap and Talc (known taxed)	soap, talcum powder
Warren's Unrivalled Tooth Powder	toothwash
P.R. Dreyer, NY	
Purititan Chemical Company, Atlanta, GA	soap?
Rhodia Chemical Company, NY	
Rickseker's Perfume, FL?	perfume
R.W. Gillett	perfume
Seven Sutherland Sisters Corporation	hair beautifier
S.S. Selig, Atlanta, GA	soap
Soap Product Company, Minneapolis, MN	soap
Sterling Mint Company, Inc.	
Chewing gum shaped like cigarettes	chewing gum
The Mathieson Alkali Works, NY	soap
The W.T. Raleigh Medical Company	
Raleigh's Complexion Powder	face powder
Tucker & Bryant, New Bedford, MA	
Eureka Soap	soap
Ungerer & Company, NY	
"Unco Sapodeia"	soap
Victor Valser, Paris, France	perfume
Vivaudau, Paris, France	
Mavis Talc, Lady Mary and Maiden France lines	cosmetics
W.E. Callane & Sons Company, Indianapolis, IN	soap
White Wizard Company, Portland, OR	soap
William Shield Manufacturing Company, St. Louis, MO	soap, lye
hair dressing	

Taxed products for which the manufacturer is not known

Extracted from U.S.I.R. Treasury Decisions involving the 1914 laws

Product Name	Type of product
Arabian Egg Shampoo	hair grower
Bandoline	hair dressing
Borine	mouthwash
Borolyptal	mouthwash
Burnett's Cocaine	hair dressing
Camphenal	mouthwash
Canthrox	hair beautifier
Coke Dandruff Cure and Hair Tonic	hair tonic
Cook's Clorate Detifrice	toothwash
Eau de Quinine	hair tonic
Euthymol	mouthwash
Ford's Hair Pomade	pomade
Glycothymoline	mouthwash
Hall's Hair Renewer	hair tonic
Haye's Hair Health	hair dressing
Herpicide	hair dressing
Hirsutus (Baker's)	hair grower
Knight's Parisian Creme	toilet water
Kutico	hair tonic
Lanoline	pomade
Mansfield's Capillaris	hair dressing
Mrs. Potter's Walnut Hair Stain	hair dye
Nelson's Hair Dressing	pomade
Odol	mouthwash
Parisian Sage	hair dressing
Pasturine	mouthwash
Petrolatum	pomade
Phenol Sodique	toothwash
Pomade Litholine	pomade
Pozzoni's Dove Complexion Powder	face powder
Prophytol	mouthwash
Pyrodental	toothpaste
Quinzoin	hair tonic
Ruby Dressine	pomade
Sanitol	hair grower
Tetlow's Celebrated Swans Down Face Powder	face powder
Vernas	mouthwash
Walnutta	hair dye
Wampole's Formolid Magnesia	toothwash
Westphal's Auxiliator	hair dressing
Zongiva	mouthwash

The cancels and perfins

Arranged alphabetically ignoring punctuation

Standard Abbreviations

S: Single line USPS watermark
D: Double line USIR watermark
U: Watermark undetermined

Standard Footnotes

The following standard footnotes go with all the cancels.

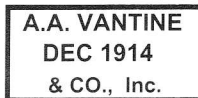
EI. Cancel exists inverted.
ED. Cancel exists doubled.
AI. Cancel always inverted.

A

A.A. Vantine & Co.

A.A. Vantine & Company
5th Ave & 39th Street
New York, New York

Vantine is listed in 1914 magazines as being an importer, of perfume or fancy soaps. Their cancel is a fancy hand-stamp in a rectangular box 23 mm x 15 mm. They distributed "Wisteria Blossom" face powder.



Handstamp. Purple ink.
DEC 1914 S:5/8
D:5/8

A.B.W. Co.

Allen B. Wrisley Company
Chicago, IL

Company attribution from Charles Spaulding. Wrisley made "Old County" soap.

A.B.W. Co.
SEP. 1915

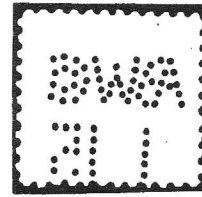
Type 1: Roller. Appears twice, horizontally, on each stamp. Company initials about 2 1/2 mm high by about 12 mm long. There is about 2 mm between initials. The company initials are sans serif while the date is serif.

DEC 1915	Purple ink	S:1/4
SEP 1915	Purple ink	D:1/4
	Black ink	D:3/8, 5/8
OCT 1915	Purple ink	U:5/8 D:1 1/4

A.B.W.Co.
JAN 1915

Type 2: Roller. Same as Type 1 except the company initials are only 2 mm high and are with serif.

JAN 1916	Purple ink	D:3/8
	Black ink	U:20
MAY 1916	Purple ink	D:1/4
JUN 1916	Purple ink	U:1/8
JUL 1916	Purple ink	D:3/8 ^{ED}
AUG 1916	Purple ink	D:3/8



Type 3: Perfin

1 15

A.C. Co.

American Chicle Company
Long Island City, New York

Handstamps were used by A.C. Co., one of the major chewing gum manufacturers, on four cent stamps in addition to the printed cancel believed to have been used at the home plant. Type 7 handstamps were used in Newark, N.J. The handstamps may have been used at smaller factories or distribution centers located in Cleveland, Chicago, Kansas City or San Francisco, in addition to Newark. Gums included Juicy Fruit, Black Jack and Beeman's.



A. C. Co.

Mar. 1916

Type 1: Printed.

Black ink unless noted.

Dec. 1, 1914.	D:4,5	
Dec. 21, 1914.	D:4	
Jan. 2, 1915.	D:4,5	
Dec. 1, 1915.	D:8	
Feb. 1, 1915.	D:4,5	
Mar. 1, 1915.	D:4	
Mch. 1, 1915.	S:5	D:4,5
Apr. 1, 1915.	S:5	D:4,8
May 1, 1915.	S:5	D:4,8
June 1, 1915.	S:5	D:4,5,8
July 1, 1915.	S:5	D:4,8
Aug. 1, 1915.	D:8	
Sep. 1, 1915.	D:4	
Oct. 1, 1915.	S:5	D:8
Nov. 1, 1915.	S:5	D:4,8
Dec. 1, 1915.	D:4,8 ^{EI,ED}	
Jan. 1, 1916.	S:5	D:4,5,8
Feb. 1916.	S:5	D:5,8
Mar. 1916.	S:5	D:4,5,8
April 1916.	D:4,5,8	

A.C. CO. Type I (Continued)

May 1916. D:4,5,6,8
 June 1916. D:4,5,8
 July 1916. S:1/8 D:2,4,5,6,8
 Blue ink D:2

The 1/8 cent value was probably used on samples or displays.



A. C. CO.
 DEC 1 1914

Type 2: Handstamp. Large O. C and O's round no serifs.
 Purple Ink

DEC 1 1914 D:4
 DEC 15 1914 D:4
 JAN 28 1915 D:4
 MAR 20 1915 D:4
 APR 23 1915 U:4
 OCT 23 1915 D:4
 NOV 1915 D:4 S:4

A. C. CO.
 DEC 16 1914

Type 3: Handstamp. Large O. C and O's round. Slight serif on C.
 Purple Ink

DEC 5 1914 D:4 (5 inverted)
 DEC 16 1914 D:4
 DEC 23 1914 D:4

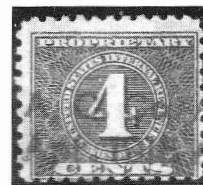


A. C. CO.
 JUNE 1915

Type 4: Handstamp. Large O. Narrow C and O.
 Purple Ink

DEC. 1914 D:4^{ED}
 JAN. 1915 D:4
 FEB. 1915 D:4^{AI}
 APR. 1915 D:4
 MAY 1915 D:4
 JUNE 1915 D:4
 JULY 1915 D:4^{AI}
 AUG. 1915 D:4^{AI}
 OCT. 1915 D:4
 NOV. 1915 D:4

JAN. 1916 D:4 (Red ink)
 MAY 1916 D:4
 JUN. 1916 D:4^{AI}

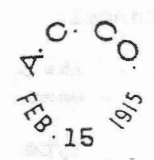


A. C. Co.

Apr. 1915

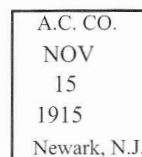
Type 5: Handstamp. Round C's, small o, no serifs.
 Purple Ink.

Jan. 1915 D:4
 Feb. 1915 S:4 D:4
 Mar. 191? S:4
 Apr. 1915 D:4
 Sep. 1915 U:4
 May 1916 D:4
 June 1916 D:4



Type 6: Circular Handstamp.
 Purple Ink.

Feb. 15, 1915 D:4
 Mar. 16, 1915 D:4
 Apr. 1?, 1915 D:4
 Jun. 8, 1915 D:4
 Jun. 30, 1915 D:4
 Jul. 2, 1915 D:4
 Aug. 9, 1915 D:4
 Aug. 13, 1915 D:4
 Aug. 19, 1915 D:4
 Aug. 26, 1915 D:4
 Sep. 14, 1915 D:4
 Oct. 5, 1915 D:4
 Nov. 1915 D:4



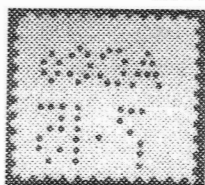
Type 7: Handstamp. Square box of Newark, N.J. Top and bottom line in short squat letters. Rectangle 18x20mm.
 Purple Ink.

No date D:4 Reading up
 Nov 15, 1915 D:4 Reading down
 Apr. 3, 1916 D:4 Reading up

A. C. Co.

A. C. Co. Type 7 (Continued)

Apr. 26, 1916 D:4 Reading up
Apr. 28, 1916 D:4 Reading up
1916 D:4 Reading down



Type 8: Perfin

3-15 D:4
7-15 D:4
8-15 D:4

A.C. CO. Waco, Texas

Artesia Cream Company
Waco, Texas

Printed. Confirmed by Joeseeph Einstein. No picture given.
Black ink.

April 15 D:5/8

A.D.S.

American Druggist Syndicate
Long Island City, N.Y.

Among other products they made a mouthwash called A.D.S.
Antiseptic.



A.D.S.
December
1914

Type 1 - Typed. This cancel is listed as cancel 4 in the Field-Einstein list. The copies in Scott Troutman's and Bill Gerlach's collections were clearly created with a typewriter as the periods are indented.
Purple Ink.

December, 1914 S:1/8, 1/4, 3/8, 1 1/4, 5

Black Ink.

December, 1915 D: 2 1/2 (cancel inverted & normal on same stamp)



A. D. S.
Dec. 1915

Type 2 - Mimeographed? This cancel was identified by Einstein as being a handstamp. Some impressions appear to be printed or from a metal die handstamp, carefully applied. Others appear to be handstamped with a rubber stamp.

The cancel appears in several colors and close examination shows that many of the letters show a fabric pattern. Gerlach's first thought was that the pattern was picked up by the rubber stamp from the stamp pad. Closer examination shows that sometimes there is also a light pattern within the letters, mostly in the center of the D. Measurement of the spacing of the cancel on a block of the 2 1/2 cent in the Dean Morton Joyce collection shows uniform spacing and examples cancelled off register, with two partial cancels, show the same spacing. We have never seen any examples of impressions with diagonal tilts.

Bill Gerlach experimented with a rubber stamp and found that he could somewhat duplicate the fabric pattern only with the first impression from a clean stamp, lightly touching the stamp pad. The next impressions did not show this pattern. Examining the block showed the pattern in each of the four cancels, but the thread lines were not in the same places on the letters. He could not duplicate the pattern within the letters.

We suggest that these stamps may have been cancelled with some device such as an addressograph, which used a moving ribbon passing a metal plate. While the cancels do not appear printed, we believe they were applied by a mechanical device.

Dec. 1914	Red	S:3/8	D:1/4, 3/8, 5/8
Jan. 1915	Red		D:5/8
Feb. 1915	Red		D:3/8 ^{EI} , 5/8
Mar. 1915	Red		D:1/4, 5/8 ^{EI} , 1 1/4 ^{AI}
Apr. 1915	Black		D:1/4 ^{AI} , 5/8
	Blue	S:1 1/4 ^{AI}	D:1/4 ^{ED}
	Purple		D:1/4, 1 1/4
May 1915	Blue		D:1 1/4, 2 1/2
June 1915	Blue		D:5/8 ^{AI}
	Purple		D:1/4 ^{AI} , 5/8, 5 ^{AI}
Aug. 1915	Purple	S:1/4	D:1/4, 3/8 ^{AI} , 5/8 ^{EI}
Sept. 1915	Black		D:1/4 ^{AI} , 5/8 ^{ED}
	Purple		D:5/8
Oct. 1915	Black		D:1/4, 5/8 ^{ED}
	Purple		D:5/8 ^{ED}
Nov. 1915	Purple		D:5/8, 1 1/4 ^{AI}
Dec. 1915	Black	S:1 1/4 ^{EI}	D:3/8, 5/8 ^{AI} , 1 1/4 ^{AI}
	Purple		D:1/4 ^{EI} , 5/8
1916 April	Purple		D:1/4 ^{EI} , 3/8 ^{AI} , 5/8 ^{EI} , 1 1/4

A.D.S. (Continued)A.D.S.
Dec 1 1914

Type 3 - Handstamp, typically slanted across stamp. No example seen.

Dec 1 1914 Purple D:1/8,2 1/2

ALK. CO.

Unidentified



ALK.CO.
JAN 26 1915

Handstamp. Letters in the company name have serifs. Those in the date do not.

Purplish-brown ink.

JAN 26 1915 D:1 1/4 U:1 7/8

JAN 28 1915 D:1 7/8

A. & M. CO

Unidentified



A.&M.CO
DEC.

Handstamp. A crude handstamp in black with letters of all different sizes. Can look like a roller unless closely inspected. Company line is 20 mm wide by 6 mm high.

Black ink.

DEC. U:3/8

A.P.B. CO.

A.P. Babcock Company
East Rutherford, N.J.

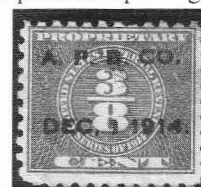
This cancel first appears with Dec. 1, 1914 date. Following that date just the month and year, including Dec. 1914 was used. The cancel is typeset. The Dec. 1, 1914 cancel appears with two different styles of numeral "1", both with and without serif. Some of the periods are missing on many copies of this type. Starting with the second type, without date, there are several subtypes. The company initials and/or the month appear both serif and sans serif. The year date

also appears both ways and with different fonts and sizes. There are several periods missing or misplaced. Two multiples were in the Joyce collection and at least two different sub-types appear on each. A ten cent cancelled twice, one inverted, June 1915 had both serif and sans serif Company initials.

Based on the above observations it appears that all the types appear on each sheet printed each month. We will show illustrations of some of the more common types and list only by color of cancellation, stamps known cancelled and date.

Should several multiples or a complete sheet come to light, more information may be deduced.

Most of the blue cancels are very dark and need to be examined in sunlight to determine that they are blue. Some of these cancels listed as black, have not been verified, therefore they may not exist if they were not carefully examined by the owner prior to reporting them.



A. P. B. CO.
DEC. 1, 1914

Type 1 - Printed. Small date with day. All letters and numbers sans serifs.

Various inks.

Dec. 1, 1914	Red	S:3/8 ^{ED} (also known stamped on back)
	Black	S:3/8 D:3/8, 3 3/4, 20
	Blue	D:3/8



A. P. B. CO.
MAR. 1915

Type 2 - Printed. Small month and year. Many varieties with or without periods. Letters with serifs or without serifs. Various inks.

Jan. 1915	Red	U:3/8
	Black	S:3/8 D:3/8
	Blue	D:3/8 U:1 1/4
Feb. 1915	Red	D:3/8
	Black	S:3/8 D:3/8
	Blue	S:3/8 D:3/8
Mar. 1915	Black	S:1 1/4 D:3/8,5/8
	Blue	S:3/8,1 1/4 D:3/8
Nar. 1915		D:3/8
Apr. 1915	Black	D:1/4 ^{AI} ,3/8,10
	Blue	D:3/8
May 1915	Black	S:3/8
	Blue	D:3/8
June 1915	Black	D:3/8,5/8
	Blue	D:3/8, 10 ^{ED, EI}
July 1915	Blue	D:3/8
Aug. 1915	Black	D:3/8, 1 1/4

A. P. B. CO.

	Blue	D:3/8
Sep. 1915	Blue	D:3/8
Oct. 1915	Blue	D:3/8 ⁶ , 1 1/4
Nov 1915	Blue	D:3/8, 1 1/4, 1 7/8
Nov. 1915	Blue	D:3/8
Dec. 1915	Blue	D:3/8
Mar. 1916	Blue	D:3/8 ^{7,8}
Apr. 1916	Blue	D:3/8
May 1916	Blue	D:3/8
	Black	D:3/8
June 1916	Red	D:3/8
	Black	D:3/8
July 1916	Black	D:3/8, 3 3/4
Aug. 1916	Black	D:2 1/2, 4 3/8



A. P. B. CO.

JAN. 1916

Type 3 - Printed. Large Month and year.

Jan. 1916	Red	D:3/8
	Blue	S:3/8, 1 1/4 U:3/8
	Black	S:3/8 D:3/8
Feb. 1916	Red	S:3/8 D:3/8, 5/8, 1 1/4



A. P. B. CO.

OCT. 1916

Type 4 - Printed. Large Month, small year
Blue ink.

OCI. 1916	D:3/8
OCT. 1916	D:3/8

Special Footnotes.

6. Exists with Oct spelled OCF or OCI

7. Exists with M of Mar inverted

8. Exists with date Mar. 1917

A.P. Co.

American Pharmacuetical Company

Handstamp, five line. Letters have no serifs.



A.P.
DEC
29
1914
CO.

Type 1 - Mimeographed?

Magenta ink.

DEC 29 1914 D:1 1/4(Reading up)



A.P. Co.
MAR 1915

Type 2 - Mimeographed?. Letters sans serifs.

Magenta ink.

MAR 1915 D:1/4

APR 1915 D:1/4



A.P. CO.
1 - 1 1915

Type 3 - Roller. Two and a half impressions on each stamp.
Blue ink.

1-1-1915 S:1 7/8

A.P.C.

Probably American Products Company
Cincinnati, Ohio

This cancel was identified as a handstamp by Joyce, however examination shows that the heavier ink is on the edges of the lettering, which is more consistent with printing than handstamping. There are two types of this stamp, one with a large date and the other with a small date. American Products made "Luxury" brand face powder.

A. P. C. 12 - 14

Type 1- Handstamp, large date
Black Ink.

12-14 D:1/4



A. P. C.
12 - 14

Type 2 - Handstamp, smaller date.
Black ink

12-14 D:1/4

A.P.C. Co.

Allen-Pfeiffer Chemical Company
St. Louis, Missouri

Both Joyce and Einstein identified this as being Allen-Pfeiffer.

A. P. C. Co.

12-1-'14

Type 1 - Printed.
Red ink.

12-1-'14 D:5/8



Type 2 - Circular handstamp.
Magenta ink.

FEB 4 1916 D:5

A.P.Y

Unidentified



APY
12-1 '14

Handstamp - A.P.Y is 18 mm by 4 mm high, separated by 4 mm from the date line which is 19mm by 4 mm. The P has an elongated loop and is quite distinctive. This was a handstamp and the black ink used tended to run, sometimes making the 12 appear to be an 18.
Black ink.

12-1 '14 D:1/8, 3/8

ARLY

Unidentified



ARLY
JAN,
1916

Handstamp. The cancel has serified letters in the company name.

Purple Ink.

DEC. 1915 U:1 1/4

JAN, 1916 D:5

A.S.H

A.S. Hinds
Portland, Maine

Company identification attributed to Fields. The very early November 1914 dates are among the earliest cancels known.

**A. S. H.**

Dec., 1914

Printed.
Red ink.

Nov. 19, 1914		D:5/8, 1 1/4
Nov. 20, 1914		D:5/8
Nov. 23, 1914		D:1/8
Nov. 1914		D:1 1/4
Dec., 1914	S:1 1/4	D:1 1/4
Jan., 1915	S:1 1/4	D:1 1/4, 2 1/2
Feb., 1915	S:1 1/4	D:1 1/4
Mar., 1915	S:1 1/4	D:5/8, 1 1/4
Apr., 1915	S:1 1/4	D:1/8, 1 1/4
May, 1915		D:1 1/4
June, 1915	S:1 1/4	D:1 1/4
Oct., 1915	S:1 1/4	D:1 1/4
Nov., 1915		D:1 1/4
Dec., 1915		D:1 1/4
Jan., 1916	S:1 1/4	D:1 1/4 U:5/8
Feb., 1916		D:1 1/4
Mar., 1916		D:1 1/4
Apr. 1916		D:1/8, 1 1/4
May, 1916		D:1 1/4
Aug., 1916		D:1 1/4

A. SPIEGEL COMPANY

A. Spiegel Company
Chicago, Illinois

This mail order company produced the Spiegel catalog.



A. SPIEGEL
DEC
1
1914
COMPANY

Handstamp. The cancel is a five line handstamp or mimeographed purple cancel about 17mm wide by 20 mm high.

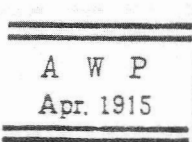
Purple Ink.

DEC 1 1914 D:3/8

AWP

A W P

Unidentified



Printed cance

Red ink.

Jan. 1915

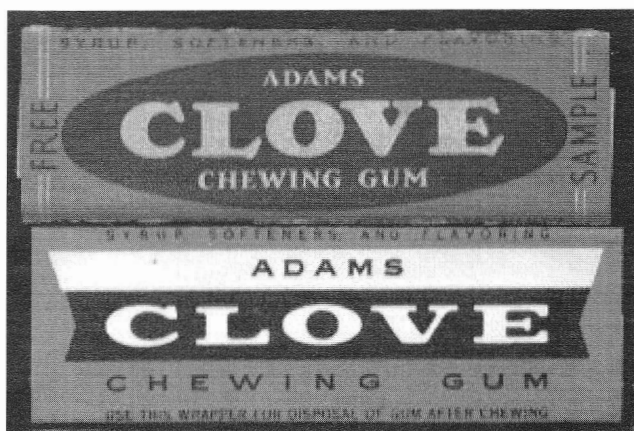
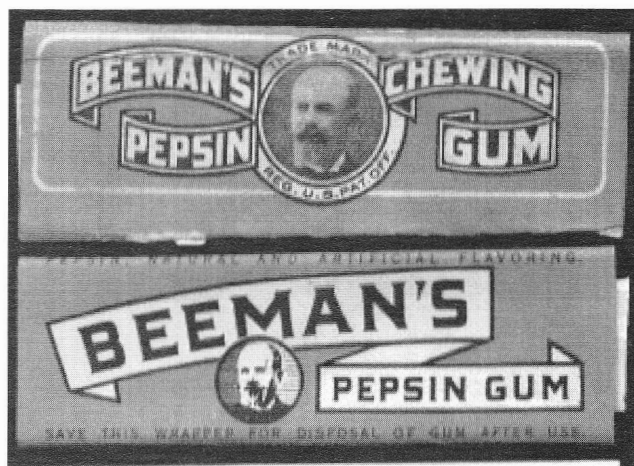
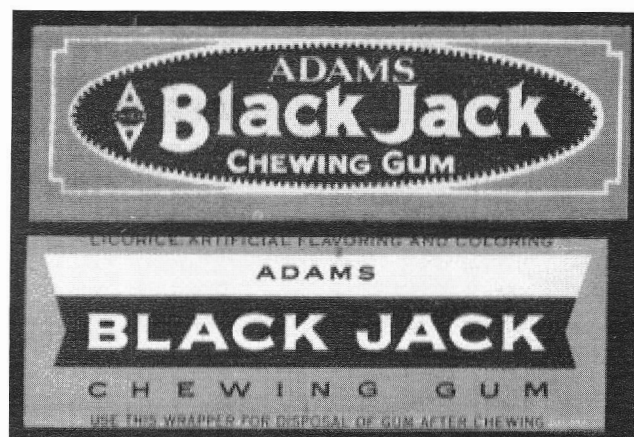
D:5/8

Mar. 1915

D:5/8

Apr. 1915

D:5/8



Vintage wrappers for three American Chicle Company chewing gums. Beeman's and Adam's gum companies had merged in 1899 to form American Chicle. Clove chewing gum was popular during prohibition as it was excellent at disguising liquor breath.

B

B.B.

Possibly Barker Brothers
Los Angeles, California

Barker Brothers manufactured bay rum. Field and Einstein speculated that this could also have been Boroughs Brothers Manufacturing Company, 123 Market Place, Baltimore, Maryland.

**B. B.**

12-1-14

Printed.
Orange Red ink.

12-1-14

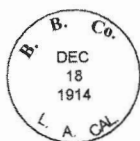
S: 1/8

D: 1/8, 1/4, 3/8, 5/8, 4, 5

B.B. CO.

Barker Brothers Company
Los Angeles, California

Barker Brothers manufactured bay rum and barber shop supplies.



Circular handstamp. B.B. Co. at the top and L. A. CAL. at the bottom. The month/day/year is in the center. Handstamp is approximately 18 mm in diameter.

Purple Ink.

DEC. 18 1914 U: 1 1/4, 2 1/2

B.C.C.

Unidentified

**B.C.C.**
12 5 14

Handstamp. Date appears to have been applied separately.
Magenta ink

12 5 14

U: 1/4

B.D. Co

Brunswick Drug Company
Los Angeles, California

Company identified by Charles Spaulding.

**B. D. Co.**

DEC 1 1 1914



Perfin and Handstamp.
Magenta ink. Perfin reading up.

DEC 11 1914

U: 4

BEECHNUT PACKING

Beechnut Packing Company
Canjohorie, N.J.

Beechnut was a major chewing gum manufacturer. See B-N P. Co.

**BEECHNUT**
DEC 28
PACKING

Handstamp.
Purple ink.

Dec 28

D: 4

Deca 1914

D: 4

B.E.L.

Unidentified

**B E L**
DEC 1 1914

Type 1 - Handstamp. Letters in BEL elongated.
Black ink.

Dec 1 1914

D: 3 3/4

B E L

B E L (Continued).



B E L
DEC 18, '14

Type 2 - Handstamp. Tends to be very smudgy.
Black ink.

DEC. 1, '14	D:3 1/8
DEC. 18, '14	U:3 1/8
DEC. 19, '14	S:3 1/8 ^{EI}
JAN. 16, '15	D:10
9 20 15	D:20



B. E. L.
JAN. 16

Type 3 - Printed Cancel with serifs.
Red ink (shades)

OCT. 15	D:1 7/8, 2 1/2, 3 1/8, 3 3/4, 5, 10, 20
JAN. 16	D:1 7/8, 2 1/2, 3 1/8, 3 3/4, 4 3/8, 5, 10, 20
APR 16	U:5

B-F

Blumauer-Frank Drug Company
Portland, Oregon



Perfin. Identified by Charles Spaulding.

B.J.J.S.CO.

B.J. Johnson Soap Company
Milwaukee, Wisconsin

This company's products included Palmolive soap.



B.J.J.S.CO.
MAR. 8, 1915

Type 1 - Printed. Date has serif.
Red ink.

JAN. 2, 1915	D:1/4, 1 1/4, 8, 10
FEB. 2, 1915	D:1/8, 1 1/4

MAR. 8, 1915		D:1 1/4
MAY 7, 1915	S:1/8	D:1 1/4
JULY 2, 1915		D:5/8, 1 1/4
SEPT 1, 1915	S:1 1/4	D:1 1/4
NOV. 15, 1915		D:1 1/4
DEC. 7, 1915		D:1 1/4
JAN. 1, 1916		D:1 1/4
APR. 6, 1916		D:1 1/4
MAY 4, 1916		D:1 1/4

B.J.J.S.CO.
MCH. 3, 1916

Type 2 - Printed. Date is sans serifs.
Red ink.

DEC 1, 1914	S:5	D:1/8, 1 1/4 ^{EI} , 4, 8
APR. 14, 1915		D:1 1/4 ^{EI}
OCT. 7, 1915		D:1 1/4
FEB. 9, 1916		D:1 1/4
MCH. 3, 1916		D:5/8, 1 1/4
JUNE 5, 1916		D:5/8, 1 1/4
JUNE 12, 1916		D:1 1/4

BLANC New York

Blanc
New York, New York

Scott Troutman believes this to be the handstamp of
"BLANC" face powder. Whether BLANC was the product
name or the company is unknown at this time.



BLANC
FEB
1
1916
NEW YORK

Custom Handstamp. Purple ink.

FEB 1 1916 S:2 1/2 Reading up

B.L. Co.

Ben Levy Company
125 Kingston Street
Boston, Massachusetts

This company produced the "LaBlanche" line of face powder.



B. L. Co
Dec. 1,
1914

B.L.CO (Continued).*Type 1* - Printed. With serifs.

Red ink.

Dec 1, 1914 D:1 1/4
 January 1915 D:1 1/4
 ? D:1 1/4(purple ink)



B.L. CO
 APR 1916

Type 2 - Roller. Two and one half impressions per stamp.
 This was Einstein's type 11a. Purple ink was described by
 Einstein as reddish violet.
 Red ink.

JAN 1915		D:1 1/4
MAR 1915		D:1 1/4(purple)
APR 1915	U:1 1/4	D:1 1/4(purple)
AUG 1915	S:1 1/4(purple)	
DEC 1915		D:1 1/4
MAR 1916		D:1 1/4
APR 1916		D:1 1/4
MAY 1916		D:1 1/4(purple)
JUNE 1916		D:1 1/4(purple)
AUG 1916		D:1 1/4(purple)

B N CO

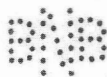
Unidentified

Listed by Einstein as mimeographed in black ink. No ex-
 ample given.

JAN 1915 D:1/4

BNB

Unknown
 St. Louis Missouri

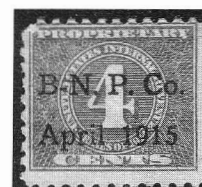


Perfin. Identified by Charles Spaulding.

B-N. P. Co.

Beech-Nut Packing Company
 Canjohorie, New Jersey

Chewing gum was the only product of Beech-Nuts that was
 subject to the black proprietary taxation. At the time, bacon
 and a full line of fruit jellies were their major products.



B-N. P. Co.

April 1915

Type 1 - Printed. Two line.
 Black ink.

Dec. 1914	S:4 (red ink)	D:4(black, red or blue ink)
Dec. 3, 1914		D:4 (red ink)
Jan. 1915		D:4
Feb. 1915		D:4
March 1915		D:4
April 1915		D:4
May 1915	S:4	D:4
June 1915		D:4
July 1915		D:4
Aug. 1915	S:4	D:4
Sept. 1915		D:4 ^{EI}
Oct. 1915		D:4
Nov. 1915		D:4
Dec. 1915		D:4 (Also with hyphen missing)
Jan. 1916		D:4
Feb. 1916		D:4
Mar. 1916		D:4
April 1916		D:4
May 1916		D:4
June 1916		D:4 (Also period miss ing variety)
July 1916		D:4
Aug. 1916		D:4
Nov. 1916		D:4



B.N.P.CO.

JUL 1915

Type 2 - Handstamp printed in purple or green inks. Letters
 very skinny. Speculation is that these were applied at a
 smaller factory or warehouse.

Purple ink.

JAN. 1915		D:4 ^{EI}
FEB. 1915		D:4
MAR 1915		D:4 ^{EI}
MAR. 1915		D:4 ^{EI}
APR 1915		D:4 ^{EI}
APR. 1915		D:4 ^{AI}
	Green ink	D:4 ^{AI}
MAY 1915	S:4	D:4 ^{EI}

B-N. P. Co.

B.N.P. CO Type 2 (Continued)

DEC. 1915	D:4 ^{EI}
JUN. 1915	D:4 ^{EI}
Green ink	D:4
JUL. 1915	D:4 ^{EI}
AUG. 1915	D:4 ^{EI}
JUN 19	D:4(Green ink)
SEP. 1915	D:4 ^{EI}
OCT. 1915	D:4 ^{EI}
Green ink	D:4
NOV. 1915	D:4 ^{EI}
Green ink	D:4 ^{EI}
FEB. 1916	D:4
Green ink	D:4
MAR. 1916	D:4
Green ink	D:4 ^{EI}
MAY 1916	D:4
Green ink	D:4 ^{AI}
APR. 1916	D:4
Green ink	D:4 ^{AI}
JUN. 1916	D:4
Green ink	D:4 ^{AI}
JUL. 1916	D:4
Green ink	D:4
AUG. 1916	D:4
Green ink	D:4

B. & R.

Possibly Bochrhe and Runyon
Chicago, Illinois



B. & R.
Dec 7 19??
CHICAGO

Handstamp.
Magenta ink.

Dec 7 19__ D:1 1/4^{AI}

BRUNDAGES

Unidentified



BRUNDAGES
DEC
4
1914

Handstamp. 22 mm wide.
Magenta ink.

DEC 4, 1914 U:1/4

B.S. Co Denver

Unidentified

See **W.S. CO**

B.S. CO

Barber Supply Company
New York, New York

This company supplied hair tonics to barber shops, which may account for why its printed cancel is so rarely seen. Attribution by Troutman.



B.S. CO
June 1915

Handstamp.
Black ink.

June 1915 U:1/8^{AI}

B.W. & Co.

Unidentified



B. W. & CO.
DEC 24 1914

Handstamp. The month tends to be higher than the rest of the line.
Brown ink.

DEC 24 1914 D:1 1/4



Ben Levy Company Advertising for
LaBlanche face powder.

C

CALLAN

Callan
New York, New York



CALLAN
DEC
9
1914
N.Y.

Printed.
Red ink, Reading down

DEC 9 1914 S:1/4

CB

Cyons Brown
France

Cyons Brown was a major perfume and cosmetics manufacturer. All handstamps feature a large CB 11 mm wide by 6 mm high. The date line by contrast is only 2mm high. The European dating and some of the month abbreviations suggest this was a company based in France. It appears the Type 1 handstamps may have applied in this country until stocks of the stamps reached France in about March 1915.

**C B**

FEB 15 1915

Type 1 - Handstamp. Date is given in month, day and year. On some type 1 cancels there is a period after the C and a comma after the B.
Purple ink.

DEC 1 1914 D:5
JAN 22 1915 S:3 3/4
FEB 2 1915 D:3 3/4
FEB 15 1915 S:3 3/4
MAR 18 1915 S:2 1/2 D:20

**C. B**

22 JAN 16

Type 2 - Handstamp. Date is given day, month and year. On

type 2 cancels there is a large square period after the C.

Type 2

Purple ink.

25 MARS 1915		D:4 3/8
29 MARS 1915		D:1 7/8, 10
14 AOUT 1915		U:5/8
20 MAY 1915		D:1/8
28 MAY 1915		D:2 1/2
18 JUN 1915		D:1 7/8
10 SEP 1915		D:2 1/2, 10
25 SEP 1915		D:3 3/4
28 SEP 1915		D:10
16 OCT 1915	U:5/8	D:3 3/4
24 ??? 1915		D:3 3/4
20 NOV 1915	S:2 1/2	D:2 1/2
22 NOV 1915		D:5
11 DEC 1915		D:2 1/2
22 JAN 16		D:5/8
5 FEV 916		D:2 1/2
17 MARS 1916		D:4 3/8
25 MARS 1916		D:4 3/8
20 AVR 1916		D:3 1/8

C.B. CO. L.A. CAL.

Unidentified
Los Angeles, California

Circular handstamp. 21mm with C.B. CO. at the top and L.A. Cal. (Los Angeles, California) at the bottom. Given the December 1914 date it could have been a warehouse for Cyons Brown.



Purple ink.

DEC. 18 1914

D:2 1/2

C.. Co..

C. Co

Possibly Coty Company
Paris, France and New York, New York

C. Co.
Dec 22 1915

Roller.

Black ink.

Dec 22 1915 D:5/8, 1 1/4

APR. 1915	D:1/4, 3/8 ^{EI} , 5/8 ^{EI}
MAY 1915	D:5/8 ^{EI} (pink or purple ink)
JUN 1915	D:1/4, 3/8 ^{AI}
AUG. 1915	D:5/8, 1 1/4
SEP. 1915	D:5/8
OCT. 1915	D:1/4 ^{EI}
NOV. 1915	D:3/8 ^{AI} , 5/8
DEC. 1915	D:5/8
APR. 1916	D:5/8 ^{AI}

C. & CO.

Colgate & Company
New York, New York and Milwaukee, Wisconsin



This was the company that would later merge with B.J. Johnson Soap Company to form Colgate-Palmolive. In this time period they were a major cosmetics, toothpaste and soap producer. They manufactured Colgate's Quinol (a hair tonic) and Colgate's Brilliantine (a soap said to add softness and gloss to hair and beards) and Cashmere Bouquet face powders.



C. & CO.

DEC. 1914

Type 1 - Handstamp. This has a rounder O and C and apparently was used on inventories when the law went into effect as it is only known with the Dec. 1914 Cancel.
Purple ink.

DEC. 1914 S:3 1/8 D:1/8, 1/4, 1 1/4, 1 7/8,
2 1/2, 3 3/4, 4, 5, 8



C. & CO.

FEB. 1915

Type 2 - Handstamp. Has very oval C and O's and the dates are taller. Sans serifs.
Purple ink.

JAN 1915 D:5/8^{AI}
FEB. 1915 D:5/8^{AI}
MAR. 1915 D:5/8

C.D. CO.

C. Damshinsky Company
New York, New York

This company made C. Damshinsky's Hair Dye. See DAMSHINSKY.



CD CO.

Handstamp. Wider than a stamp.
Red ink.

(no date) S:3/8^{EI}

C F B Co Norwich, N.Y.

C.F. Booth Company
Norwich, New York

This company was identified by Mr. D.M. Copley, the chief chemist of Norwich Pharmaceutical Company as being a perfume manufacturer, later absorbed by the Commercial Laboratories of Newark, N.Y.
Black Ink.

C F B CO
Norwich
N.Y.

Printed.
Black ink.

(No date) D:3/8^{AI}, 1 7/8^{AI}

Chase & Son

Chase & Son

CHASE & SON
2 1914

Handstamp.
Purple ink
2 1914

D:3 3/4

C.H.S.

C.H. Strong Company
Chicago, Illinois.

C.H. Strong manufactured Arnica Tooth Soap. Attribution
by Scott Troutman.

C.H.S.

Handstamp. Just the company letters.
Purple ink.

(No date) D:1/4

C.N.C. CO.

Charles N. Crittenton Company

Two line handstamp. They made Pike's Toothache Drops,
Glenn's Sulphur Soap and Hill's Instantaneous Hair and
Whisker Dye.

C.N.C. CO.

12 1 14

12 1 14 Purple ink S:1 1/4
(no date)Black ink D:1 1/4

C.M. Co.

Not identified with certainty

Company could be Chamberlin Medicine Company, Des
Moines, Iowa, or Chattanooga Medicine Company, Chatta-
nooga, Tennessee, or Camay Manufacturing which made face
soap. Good chance these stamps were used on toothpaste in
either case.



C.M. Co.
Jun 18'15

Type 1 - Printed. cancel with a very large C.M. CO and the
date both (5 to 6 mm high). This was Einstein's Type 17.
Blue ink.

May 11'15	D:5/8
Jun 18'15	D:5/8
Oct 20'15	D:5/8
Aug 7, 1916	D:5/8

C.M. CO.

FEB. 1916

Type 2 - Handstamp. Company in about 4 mm high letters
and the date in small 2 mm high letters. O is a narrow oval.
Bright Green ink

FEB.1916 D:1/4⁵

C.M.CO.
FEB.
1916

Type 3 - This is a three line handstamp.
Purple ink.

FEB. 1916 S:1 1/4

C.P.C. Co.

California Perfume Chemical Company
New York, Kansas City and Montreal

They made Vernafleur Adherent Powder, a face powder.



C.P.C. Co.
JAN 19 1915

Handstamp or possibly printed. All letters san-serif.
Blue-black ink.

JAN 19 1915 D:5/8

C.P. Co.

California Perfume Company
Pittsburgh, Pennsylvania

California Perfume Company was the forerunner of Avon.
Attribution by Scott Troutman.



C. P. CO.
NOV 1915

Roller. Four lines of type per stamp.
Purple ink.

NOV 1915 D:5/8

C.. R. Co..

C.R. Co.

Not identified with certainty

This printed cancel has been attributed to Cactus Remedy Company of San Francisco, California (which made a salve) or to Casmith Remedy Company of Washington, D.C.



C.R. Co.
Dec. 1,
1914.

Printed. Serifed letters.

Black ink.

Dec. 1, 1914 S:3/8,1 1/4,2 1/2 U:3/8
D:1/4^{ED},5/8,2 1/2

Red ink

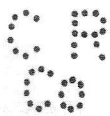
Dec. 1, 1914 S:2 1/2 D:1/4^{AI} U:1/4, 5/8,1 1/4,5



Advertising for Rigaud's Mary Garden line of cosmetics and perfumes. In this case it is featuring cold cream and rouge.

C R Co

Calhoun Robbins Company
New York, New York



Perfin. Identified by Charles Spaulding. Same perfin as used on their postage stamps.

C.W.H.

Clay W. Holmes
Elmira, New York

C.S.G. Co.

Unidentified
Newport, Rhode Island

Probably a chewing gum company.

Handstamped.

C.S.G. Co.
JAN 1915
Newport, R.I.

Purple ink.

??? 1915 D:8
JAN 1915 U:4
JUN 19?? D:4

The Clay W. Holmes company made Frostilla, a lip balm for chapped lips. They also advertised it had other uses for injured skin, hence getting themselves taxed.



C.W.H.
1915

Printed. The date's position is inconsistent starting just under the period following the C to under the W.
Red ink.

1915 D:5/8
1916 D:5/8

D

DAMSHINSKY

C. Damshinsky
New York, New York

Makers of C. Damshinsky's Hair Dye.



DAMSHINSKY
JUN 1 1915
NEW YORK

Printed. Company name and date in 3 mm high letters, New York in 2 mm high letters.
Green ink.

JUN 1 1915 D:1 1/4

D C CO

Possibly Dearborn Chemical Company
S. Michigan Ave.
Chicago, Illinois.

Oct 28 1915
D C CO

Printed. This was Einstein's Type 20 cancel. No picture was given.
Red ink.

Oct 28 1915 D:1/4, 5/8^{EI}

D. & CO.

Unidentified



D & Co.
APR
28
1916

Type 1 - Rectangular Handstamp.
Purple ink.

APR 28 1916 U:5/8



D. & CO.
DEC 1914

Type 2 -Handstamp. Date is larger than company line.
Purple ink.

DEC 1914 D:5/8
FEB 1915 U:1 7/8

D.D.K.&CO.

Unidentified



D.D.K.&CO.
MAR 1 6

Handstamp. Example we have is poorly centered.
Purple ink.

MAR 1 6 D:2 1/2

D.L.C. Co.

D.L. Clark Company
Pittsburgh, Pennsylvania

Clark manufactured Teaberry Chewing Gum.



D.L.C. Co.
NOV
15
1916

Patent Handstamp. The ends of the lines protruding from the center box have loops on them.
Purple ink.

NOV 15 1916 D:4^{EI}

D. P. Co.

D.P. Co.

Unidentified



D. P. Co.
JAN.
1915

Printed. (Einstein type 21).

Red ink.

JAN. 1915

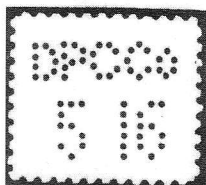
D:10

FEB. 1915

D:10

DPCCo

Unidentified



Perfin.

Dr Fe??

Unidentified

DrFe???

??CIEL DP

Handstamp.

Purple ink.

U:1/8

D & R

Daggett & Ramsdell's
1914 D&R Building
New York, New York

The company sold men's and women's cosmetics including "Perfect Cold Cream".



D & R

Mr15

Type 1 -These are handstamped cancels and tend to be very smudgy. There are usually parts of two or more cancels on a stamp.

Magenta ink, reading down.

MR15 S:1/4 (red ink, reading up) D:1 1/4

SEP15

OC1

S:1/4

???

D:1 1/4 (reading up)

D:1/4

U:2 1/2



Type 2 - Perfin. identified by Charles Spaulding.

U:1/4

DR. M.S.&S's

Dr. M. Spiegel & Sons
Albany, NY

Among other products they made "Sanguin for the Blood & Nerves". This is probably not what was taxed.

Jun 26 1915

Dr. M.S.& Ss

Printed. This was Einstein's Type 22 cancel and again no picture was provided. Gerlach attributed this to Spiegel and Sons and the copy in his collection appears to have been printed. Others have thought these were mimeographed.

Red ink.

Jun 26 1915

D:1/4

May 16 1916

D:1/4

July 15 1916

D:1/4

Changed 6-10-2002

D.S.S. CO.

Unidentified

D.S.S. CO.
DEC 12 1914

Fancy handstamp. Rectangle 25mm wide by 15 mm high. Magenta ink.

DEC 12 1914

D:4

E

E.A.O.

E.A. Osterhont



E. A. O.
Mar. 1916

Printed. Einstein Type 23. These cancels come in black, blue, red and green inks. The blue is a very dark blue and can be mistaken for black.

Black ink.

Feb. 23, '15 D:5/8

Feb. 1916 D:5/8^{AI}

Blue ink.

Jan. 23, '15 D:5/8^{ELED,EDI}Feb. 3, '15 D:5/8^{EI}

Mar. 1916 D:5/8

July, 1916 D:5/8

Green ink.

Dec. 1915 D:5/8

Feb. 1916 D:5/8^{EI}

Mar. 1916 D:5/8

Red ink.

12-16-14 D:5/8 (Reading up or down)

12-29-14 D:5/8 (Reading down)

1-7-15 D:5/8 (Reading up)

Jan 23 '15 D:5/8

Mar. 1915 D:5/8

E.B.

Unidentified



E. B.
APR
8
1915

Square patent handstamp. E and B elongated.
Purple ink.

APR 8 1915 D:5/8

EDP

Unidentified



Perfin.

(no date)U:1 7/8 reading up

E.J. Painter & Son, Inc.

E.J. Painter & Son, Incorporated
5501 2nd Street
Chicago, Illinois

E.J. PAINTER & SON, Inc.
PHARMACISTS
5501 SEC'D St. Chicago, Ill.

Mimeographed. The full cancellation is two stamps wide and appears to have been mimeographed.

Purple ink.

(no date) S:1 1/4

ELMO

Elmo Sales Corporation
Tulip and Rhawn Streets
Philadelphia, Pa.

Elmo sold rouge and face powder.



ELMO

March, 1915

Type I - Printed.

Red ink.

March, 1915	D:5/8	U:1 1/4
June, 1915	S:2 1/2	
July, 1915	D:5/8	
August, 1915	D:1 7/8, 2 1/2	
Sept, 1915	D:5/8	
Dec, 1915	D:1 1/4, 2 1/2	
Feb. 1916	D:1 1/4, 2 1/2	
Mar. 1916	D:5/8, 1 1/4	
April, 1916	D:1 1/4	

ELMO

ELMO (Continued)

July, 1916 D:1 1/4
Aug 1916 D:1 1/4

ELMO
SEP 16

Type 2 - Handstamp.
Blue ink.

SEP 16 U:5/8

E.R.S. & S.

E.R. Squibb & Sons
New York, New York



E. R. S. & S.

JAN 11 191

NEW YORK

Handstamp. Just wider than the stamps are.
Purple ink.

JAN 11 191 S:5/8

E.T. Co.

Unidentified



E.T. Co.

—| MAY
—| 6
—| 1916

Square patent handstamp. Lines on this handstamp are not straight but sqiggles.
Purple ink.

May 6 1916 D:5/8

ETHERAL DRUG COMPANY

Etheral Drug Company



Circular handstamp with the words "ETHERAL DRUG CO" curving around the upper 3/4 of the cancel. Circle 20 mm in diameter.
Purple ink.

NOV 10 1915 D:5/8

E.W.H & CO.

E.W. Hoyt and Company
Lowell, Massachusetts

Hoyt was a major manufacturer of toilet water and perfume.
They also made "Rubifoam for the Teeth".



E.W.H.
& Co.
Dec. '14

Type 1 - Typewritten. Einstein type 25.
Hard to read and easily misinterpreted.
Black ink.
Dec.'14 D:5/8



E. W. H. & CO.
Oct. 1915

Type 2 - Printed.
Black ink.

Feb. 1915	D:5/8
Mar. 1915	D:5/8
May 1915	D:5/8
June 1915	D:5/8
July 1915	D:5/8
Aug. 1915	D:5/8
Sept. 1915	D:5/8
Oct. 1915	D:5/8
Nov. 1915	D:5/8
Jan. 1916	D:5/8
Feb. 1916	D:1/8
Mar. 1916	D:5/8
Apr. 1916	D:5/8
May 1916	D:5/8
June 1916	D:5/8
Aug. 1916	D:5/8

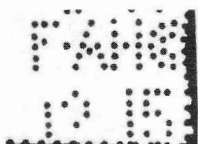
U:1/8

F

F-AH Co

Franco-American Hygenic Company

They made "Hygenic Toilet Requisites" a line of bath soaps and salts.



Perfin. Company attribution from Charles Spaulding.

F. Co.

Fels Company
Philadelphia, Pa.

Widely known today for Fels-Naptha soap, this soap company produced a line of taxed scented bath soaps in 1914. Attribution by Troutman.

**F. Co.**

JUN 3 1?

Handstamp. The date line was made with a separate handstamp.

Purple ink.

JUN 3 1?

D:1 1/4

F.C. Co.

Unidentified

**F. C. Co.**

7/1/1916

Typewritten.
Blue ink.

7/1/16

D:1 1/4

F.D.

Unidentified



F. D.
FEB 11
? O

Handstamp. The example I have has an almost unreadable third line. It is two characters, possibly M O. I am the most certain of the O.

Purple ink.

FEB 11

D:2 1/2

F.E.H. Co.

Unidentified



F.E.H. Co.
APR 1 1916

Handstamp. This based on smudginess of date line.
Blue-black ink.

APR 1 1916

D:1/4

F. & H. Co.

Unidentified



F. & H. Co.
DEC.

Handstamp. Year date may have been separate. Not readable on copy we have seen though possibly 16, 1914.
Purple ink.

DEC.

D:1 1/4

F. H. L. CO

F.H.L. Co.

Unidentified
Rochester, N.Y.



F.H.L. CO.
FEB 17 1915
Rochester, N.Y.

Handstamp.
Purple ink.

FEB 17 1915 S:5/8

F.F.I. Co.

Francis F. Ingram Company
Detroit, Michigan



F.F.I. Co.

Dec. 1914

Printed..

Red ink.

Dec. 1914

Jan. 1915

Feb. 1915 S:1 1/4

May 1915

Aug. 1915

Sept. 1915

S:5

Nov. 1915

Dec. 1915

S:1 1/4

Jan. 1916

Mar. 1916

April 1916

May 1916

June 1916

Aug. 1916

D:3/8,5/8, 1 1/4

D:1 1/4

D:5/8,1 1/4

D:5/8,1 1/4(dark red),
1 7/8

D:1 1/4

D:3/8,5/8,1 1/4

D:1 1/4

D:1 1/4,5

D:1 1/4

D:5/8

D:5/8

D:1 1/4, 2 1/2

F.M. & CO

Unidentified



F. M.
& CO
APR 1916

Handstamp. First two lines in large letters.
Magenta ink.

APR 1916

D:1/8

FMR. MERC. CO.

FMR Merchandise Company
St. Paul, Minnesota



Circular Handstamp. 18 1/2mm diameter. FMR. MERC. CO
around top. ST. PAUL, MINN. around bottom.

JAN 30 1915 D:1/4

F.S. & Co.

Frederick Stearns & Company
6533 East Jefferson Avenue
Detroit, Michigan

Stearns was a cosmetics manufacturer including "Day Dream
Face Powder".



F.S. & Co.
December 1915

Printed. Attribution by Field or Einstein.
Black ink (B). Red(R) Blue(BL)

1914

January 1915

February, 1915

March, 1915

April 1915

May, 1915

June, 1915

July, 1915

August, 1915

September 1915

October, 1915

November, 1915

December, 1915 S:5

January, 1916

February, 1916 S:5

March, 1916 S:5

April, 1916

May, 1916

August, 1916

September, 1916

D:5/8,1 1/4,2 1/2,5

D:2 1/2

D:1 1/4,5

D:5/8

D:5/8

D:5/8,1 1/4,2 1/2

D:5/8,1 1/4,2 1/2 (B or R),5(B
or R)

D:1 1/4(BL or R)

D:5(BL)

D:5/8(BL),1 1/4(BL)

D:1/4 (BL)

D:5/8(R)

D:5/8(R),5(R or B)

D:5/8

D:1 1/4

D:5/8^{ED},1 1/4

D:1 1/4

D:3/8,5/8,1 1/4^{EL},1 1/4(BL),5(R)

D:5

D:5/8(bright blue ink)

FW & Co

Unidentified



F.W.& Co.

Nov. 1 1915

Handstamp.
Purple Ink.

Nov. 1 1915 U:1 1/4

F.W.F.Co.

Possibly F.W. Fitch Company

Fitch made Ideal Dandreff Cure and later Fitch Shampoo.

F.W.F.Co.

Nov 1 1915

Handstamp.
Purple ink.

Nov 1 1915 D:1 1/4

F.W. WOOLWORTH

F. W. Woolworth
Newton, Kansas



F.W. WOOLWORTH
NEWTON, KANS.

Handstamp. This black cancel appears to be a large handstamp as it does not line up uniformly on the block of four stamps in Scott Troutman's possession. The cancel is 39mm wide, about the width of two stamps. The Woolworth line is in 4 mm high letters, the Kansas line is in 3 mm letters. The N in Newton lines up with the space between the period and the second W.

Black ink.

(no date) D:1/4^{El}

Beauty - Your Companion Always

Before the journey, protect your complexion from the grime and dust of travel. Upon arrival refresh and promote the softness, fairness and daintiness of your skin with D. & R. Perfect Cold Cream, beauty's most intimate friend and aid.

On the trips of every day, let it guard your skin from weather's whims. Make the mile stones that mark the year along life's path less pronounced by the daily use of this "perfect" toilet requisite. To the American beauties of three generations it has brought winsome loveliness and enduring charm.

FREE Trial size tube of Perfect Cold Cream sent with our compliments. Address Daggett & Ramsdell, Dept. 1914 D. & R. Building, New York.

DAGGETT & RAMSDELL'S
PERFECT COLD CREAM
"The Kind That Keeps"

Advertising for Daggett & Ramsdell's cold cream.

G

GB

Gimbel Brothers & Company
Philadelphia, Pennsylvania

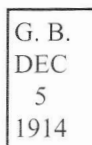
This is the department store. Values indicate they would have been used on soaps, toilet waters or perfumes



Perfin. Identified by Charles Spaulding from postal perfins.

G.B.

Possibly Gimbel Brothers & Company
Philadelphia, Pennsylvania



Type 1 - Rectangular handstamp.
Purple ink.

DEC 5 1914

D:1/4



Type 2 - Circular Handstamp. 19 mm. G.B. at top.
Magenta ink.

JAN ?? ????

D:1 7/8

G.B. & Co.

Possibly Gimbel Brothers & Company
Philadelphia, Pennsylvania

This is the department store. Values indicate they would have been used on soaps, toilet waters or perfumes



G.B. & Co

13 Mar. 1916

Type 1 -Printed.

Red ink

13 Mar: 1916 D:1 1/4, 2 1/2, 3 3/4

G.B.&CO.
27/??/15

Type 2 - Typed, Smaller print.

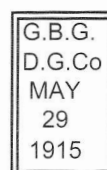
Red ink.

27/??/15

U:1 1/4

G. B. G. D. G Co.

Unidentified



Rectangular Handstamp. 19mm high by 15 mm wide. There are two boxes, one just about a millimeter larger than the other.

Magenta ink. Reading Down.

JAN 16 1915 U:1/8 S:3/8

MAY 29 1915 D:1 1/4

MAY 6 1916 S:2 1/2

GBSPCo

Unidentified



GBSPCo

1915

Printed. The company line has letters 3mm tall, but the date line is a tiny 1mm high.

Black ink.

1915

D:1/8^{AI}, 1/4^{AI}

1916

D:5/8^{EL*}

* pairs with overprints normal and upside down attached (tete-beche) are known.

G. & CO.

Unidentified

G. & CO.
FEB 1915

Mimeographed or handstamped.
Purple ink.
FEB 1915 D:20

G.D. CO.

Possibly Goodrich Drug Company
Omaha, Nebraska

Goodrich made Velvetina Face Powder and other cosmetics.



G. D. CO.
DEC 21 1914

Two line handstamp. Date trails downward with day and year lower than month.
Purple ink

DEC 21 1914 S:1/8

G.D. & C CO

Unidentified



G.D. & C. CO
JAN 4 1915

Two line handstamp, date line appears to be separately applied.
Magenta ink.

JAN 4 1915 D:2 1/2

G.G. or G.G. Co.

Possibly G.G. Green Company
Woodbury, N.J.



G G
??? 14 1915
G G Co

Handstamp.
Blue or Blue-black ink.

??? 14 1915 D:1 1/4

G.G.P.

Unidentified
Utica, NY



G. G. P.
JAN 1 1914
UTICA, N.Y.

Handstamp. Cancel is wider than a stamp.
Magenta Ink
JAN 1 1914 D:1 7/8

G&H CO

Unidentified



G. & H. CO
DEC.
1914

Handstamp.
Blue ink.

DEC. 1914 U:1/4

G.M.CO.**G.M.C. CO**

Gerhardt Mennen Chemical Company
1620 Orange Street
New York, New York

Today known for Mennen aftershaves and shaving products, they produced a full line of mens colognes. This was a printed cancel. Attribution by Troutman. Charles Spaulding has verified the perfin with known postally used examples. Einsteins type 30 cancel.



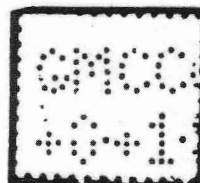
4-30-16.

G.M.CO.

Type 1 - Printed.

Black ink.

4-30-16

D:1 1/4^{AI}

Perfin.

D:3/8^{AI}

GRAHAM & CO.

GRAHAM & CO.

Graham and Company



GRAHAM & CO.

Handstamp. In some cases is used on the same stamp both across and up and down. In one case a row of dots is about 8 mm below the name. Full cancel is about 35 mm wide. Purple ink.

(no date) D:1/4^{ED}

Groh Keller

Groh Keller Druggist
Massachusetts

Handstamp. Usually applied at an angle. It is wider than one stamp which is why the town remains unknown. It is in an italic script.

*Groh Keller
Druggist
????????, Ma.*

Purple ink.

(no date) U:1/4^{EI}

G.T. CO.

Unidentified

Rectangular handstamp. 25 mm wide by 18 mm high.



G. T. Co.
JAN 16 1915
* * * *

Magenta ink.

JAN 16 1915 S:1/8 D:4 3/8



Goodrich Drug's Velvetina Face Powder tin indicating the face powder was "Exquisitely Perfumed". It sold for 50 cents.

H

H.C. Co.

Possibly Hartford Chemical Company

Hartford Chemical was a soap manufacturer. Several companies could be involved here.

**H. C. Co.**

JUN 22 1917

Type 1 - Handstamp. H.C. Co is a very bold typeface. O in Company is small. Purple ink.

JUN 22 1917 D:5/8
JUN 30 1915 D:5/8



H. C. Co.
JUL 2 1915

Type 2 - Handstamp. Reading down. Blue ink.

JUL 2 1915 D:5/8

**H.C. Co.****APR**

Type 3 - Handstamp. O in Co is small, letters have no serifs. Date quite large. Magenta ink.

APR D:4

**H. C. CO.****JUN 1916**

Type 4 - Handstamp. O in CO is large, letters have no serifs. Date line is the same size as company abbreviation. Purple ink.

JUN 1916 D:4

The black proprietary stamps of 1914-1916

H.G.K. & CO.

H.G.Klotz and Company
France

Klotz was a perfumer and cosmetics manufacturer.

**H.G.K.&CO.**

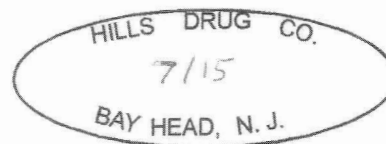
MAR 1 6

Handstamp. The date line was probably made with a second hand stamp. Characters of both lines are in a tall thin font 3 mm high. Purple or Magenta ink.

MAR 1 6 D:2 1/2

HILLS DRUG CO.

Hills Drug Company
Bay Head, N.J.



Custom handstamp. It is somewhat wider than a black proprietary stamp. The handstamp is in the shape of an oval. HILLS DRUG CO. is across the top and BAY HEAD, N.J. is across the bottom. The date is manuscript, hand written in. Purple ink.

7-15 U:2 1/2

H. P. Smith

H.P. Smith

H.P. Smith
Cincinnati, Ohio



H.P. SMITH
OCT 14 1917

Type 1 - Handstamp. The day in the date line is high.
Black ink.

OCT 14 1917 D:1/4



Type 2 - Perfin. Identified by Charles Spaulding.

H&R

Hall & Ruckel
New York, New York

Gene Gauthier suggested Hall & Ruckel, the old proprietary medicine manufacturer as the company using this handstamp. It is not known what product would have been taxed.



H&R12 14

Handstamp.
Purple Ink.

12 14 S:2 1/2 D:3/8
12314 S:1/8 D:1/8

H.S. CO.

Haskins Soap Company
Omaha, Nebraska

After an article on the handstamps appeared in the American Philatelist, a former employee of this soap company wrote Scott Troutman suggesting that they were the H.S. Co. Two companies could be involved.



H. S. CO.
JUL. 1915

Type 1 - Handstamp. Oval O.

Magenta ink.

JAN. 1915

D:1/4

JUL. 1915

D:1/4



H. S. CO.

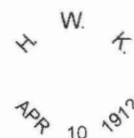
SEP
1916

Type 2 - Handstamp. Round O. With serifs
Magenta ink

SEP - 1916 D:2 1/2

H.W.K.

Unidentified



Circular handstamp. The initials H.W.K. are widely spaced and form a half circle at the top. The month day and year are similarly widely spaced to form the lower half of the circle.
Purple ink.

APR 10 1917 D:5/8

I

I.S.B.M. CO.

Unidentified
Denver, Colorado



I.S.B.M. CO.
DEC 8 1914
DENVER

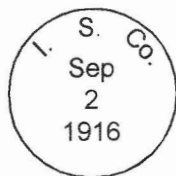
Handstamp.
Purple ink.

DEC 8 1914 D:4

I.S. Co.

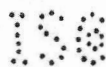
Indianapolis Soap Company
Indianapolis, Indiana or
Iowa Soap Company

I think this is from Indianapolis Soap Company which made "Oriental Vegetable Soap" advertised as "For cleaning and purifying the skin" which would have got it taxed. Iowa Soap Company was a competitor of Allen B. Wrisley and was involved in a trademark dispute over "Old Country" soap.



Type 1 - Circular handstamp and perfin both on stamps. Circle 17 mm in diameter. Curved inside the top quarter of the circle is "I. S. Co.". The date is in month/day/year format in the middle. However,
Purple ink.

SEP 2 1916 S:1/8



Type 2 - Perfin. Charles Spaulding has identified this perfin as being from International Silver Company from perfins on postage stamps on company correspondence. However as they produced table silverware, it is more likely this was also used by one of the soap companies.

I.W.L & S.**I.W. LYONS & Sons**

I.W. Lyons & Sons
New York, New York

Lyons is known to have made Lyon's Kathairon, a hair restorer.



**I.W. LYON
& SONS**
11 30 14

Type 1 - Printed.

Black ink.

11 19 14	U:1/4
11 24 14	D:5/8
11 25 14	U:5/8
11 30 14	D:5/8



I. W. L. & S.

June 1915

Type 2 - Roller. Three lines appear on every stamp. Month is in small letters.

Purple-brown ink.

Dec. 1914	U:5/8 ^{ED}
Jan 1915	D:5/8
Feb. 1915	U:5/8
Apr. 1915	D:5/8
May 1915	D:5/8
June 1915	S:5/8



I. W. L. & S.

OCT 1915

Type 3 - Roller. Three lines appear on every stamp. Einstein's type 34, type II. Month in capital letters.

Purple ink.

JULY 1915	U:5/8	D:5/8(brown ink)
AUG. 1915	D:5/8	
SEPT. 1915	D:5/8	

I.. W LYONS & Sons

I.W.L.&S. (Continued).

OCT. 1915	S:5/8(purple-brown ink)
NOV. 1915	D:5/8
DEC. 1915	D:5/8
FEB. 1916	U:5/8
MAR. 1916	D:5/8
APR. 1916	U:5/8 (blue ink)
MAY 1916	D:5/8
JUN. 1916	D:5/8 ^{ED}
JULY 1916	D:5/8
AUG. 1916	U:5/8

FREE SAMPLE



For IMPROVING the COMPLEXION

A Pure White Vegetable Oil Soap Free from all animal fats or other impurities, delicately scented. For Cleansing and Purifying the skin.

WONDERFUL FOR SHAMPOOING

INDIANAPOLIS SOAP CO.
INDIANAPOLIS, INDIANA, U. S. A.

FOR SALE BY

J

J.A.

Unidentified



J. A.
JAN
1915

Handstamp.
Black ink.

Jan 1915 U:1 1/4

J.B.W. CO.

J.B. Williams Company
Glastonbury, Connecticut

This company was a full line producer of men's toiletries and their two line red printed cancel is one of the more easily found.



J.B.W. CO.

FEB. 1916

Printed. Serifs.
Red ink.

NOV. 1914		D:1/4,3/8,5/8 (with and without period after W),1 7/8
DEC. 1914	S: 1/8, 3/8	D:1/8,3/8,5/8,1 1/4, 1 7/8
JAN. 1915		D:3/8,1 1/4
MAR. 1915		D:3/8,5/8
APR. 1915		D:3/8 U:5/8
MAY 1915		D:3/8, 5/8
JUNE 1915		D:1/4,3/8,1 1/4
JULY 1915	S:3/8,1 1/4	D:1/8,3/8,5/8,1 1/4
AUG. 1915		D:3/8
AUG. 1, 1915		D:1 7/8
SEPT. 1915		D:3/8,5/8
OCT. 1915		D:1/8,1/4,3/8,5/8
		U:1 7/8
NOV. 1915		D:1/8,3/8,5/8
DEC. 1915		D:3/8
JAN. 1916		D:3/8, 5/8

FEB. 1916		D:3/8
MAR. 1916		D:1/4, 3/8, 5/8, 1 1/4
APRIL 1916		D:3/8, 5/8, 1 1/4
MAY 1916	U:1/8	D:3/8
JUNE 1916		D:1/8, 3/8, 5/8
JULY 1916		D:1/8 ² , 3/8, 5/8
AUG. 1916	S:1/8	D:3/8, 5/8, 1 1/4

J.C. CO

Unidentified



J. C. Co.

OCT. 1915

Roller. Three lines on each stamp.
Black Ink.

OCT. 1915 D:1 1/4

J.E.P.

Unidentified



J.E.P.
DEC
21
1914

Handstamp or mimeograph.
Black ink, reading up.

DEC 21 1914 D:3/8

J.H. & CO.

Joseph Hoyt & Company
10 University Place
New York, New York.

Hoyt made Hoyt's Hiawatha Hair Restorer and Hoyt's Imperial Coloring Cream (hair dye). Attribution by author.



J. H.
DEC
12
1914
& CO.

Square handstamp.

J. H. & CO..

J.H. & CO (Continued)

Purple ink, reading up

DEC 12 1914 D:5
DEC 29 1914 U:1/4
FEB 18 1916 D:3 3/4

J.K.J

Unidentified



12-8-14

J. K. J.

Typewriter.
Black ink.

12-8-14 S:1 7/8

J. Mfg Co.

Unidentified



J. Mfg. Co.
DEC 16 1914

Handstamp.
Purple ink.

DEC 16 1914 D:1 7/8
JAN 21 1915 D:5

J.M.S.

Joanna M. Scheffler
New York, New York

They made Scheffler's hair coloring which they described as the "World's Best". Resolved from old bottle.



J.M.S.
DEC
9
1914
J.M.S

Custom handstamp. The exterior is a box made up of wiggly lines roughly 17 mm wide by 19 mm high.
Purple ink.

DEC 9 1914 D:1 1/4

Johnson & Johnson

Johnson & Johnson, Incorporated
Princeton, New Jersey

Though today known more for bandaids and home medical supplies, we suspect it was Johnson's Baby Shampoo that was taxed or a toothpaste called Zonweiss.



Circular handstamp. Johnson & Johnson at the top forming a semi-circle inside the 20 mm circle. The month/day/year was at the center and toward the bottom. These handstamps were poorly applied and are difficult to read.
Magenta ink.

DEC 3 1914 S:5/8
FEB 1 1915 U:3/8

J.R.G. & SON

Unidentified

J.R.G. & SON
DEC 8 1914

Handstamp
Purple Ink.

Dec 8 1914 D:5/8

J.R.T. CO

Unidentified

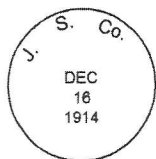
Listed by Einstein as cancel 32, no picture was given. It is supposedly mimeographed.
Black ink.

5/1/15 D:1 1/4

J.S. Co.

J. Stiefel Company
New York, New York

Stiefel was a soap manufacturer.



This cancel is a circular date stamp with J.S. Co. inside the top third of the circle, with the Month/Day/Year in the middle. The circle is 20 mm in diameter. Purple ink.

DEC 16 1914 S:1/8^{AI}

J.W.

James Wyeth
Jersey City, New Jersey

James Wyeth, made a line of mens toiletries including a liniment called St. Jacobs Oil. They also made Wyeth's Sage and Sulpher - a hair dye which was taxed.



J. W.
JAN 1915

Handstamp. Very heavy J.W. with no serifs. This is similar to a handstamp found on the battleship proprietaries. Black ink.

DEC 1914 S:1/8 U:1 7/8
JAN 1915 S:1 1/4

JwG

Unidentified



JwG
12 14

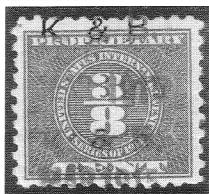
Handstamp
Blue ink.

12 14 D:1/8

K

K. & B.

Unidentified



K. & B.
MAR 1915

Roller. Two impressions per stamp.
Black ink.

MAR 1915 S:3/8

K.D. CO.

Knowlton Danderine Company
Chicago, Illinois

This company made Danderine toothpaste. This was Einstein's type 35 cancel.



K.D. CO
DEC. 1
1914

Type 1 - Printed. With serified caps and figures inclined to the right (italics), with partial punctuation.
Red ink.

DEC. 1 1914 D:5/8 (reading up)

K.D. CO.
DEC. 1
1914

Type 2 - Printed. With vertical serified caps and figures, fully punctuated.
Red ink.

DEC. 1 1914 D:1 1/4 (reading up)
DEC. 1, 1914 D:5/8 (reading up)



K.D. CO.
Dec. 1
1914

Type 3 - Printed. In heavy block letters, month in upper and lower case, and figures is plain gothic type. O in CO is oval and followed by a square period.

Red ink.

DEC. 1 1914 D:5/8 (reading down)
D: 1 1/4 (reading up or down),
D:2 1/2 (reading up)



K.D. CO
DEC. 1
1914

Type 4 - Printed. Three lines printed in all caps, sans serifs. O in CO is round and there is no period following it.
Red ink, Reading up

DEC. 1 1914 D:5/8



K. D. Co.
APR 28
1915

Type 5 - Handstamped. O in Co is lower case with a period after it. Other letters in caps san-serif.
Purple ink.

APR 28 1915 U:1/4



K.D.Co.
APR 15
1915

Type 6 - Handstamp. 17x19 mm rectangle.
Purple ink.

APR 18 1915 U:5/8

KERKOFF

Kerkoff Perfume
Paris, France

At the time Kerkoff manufactured the "D'jer Kiss" perfume line.



KERKOFF
Dec. 1st
1915

Type 1 - Printed. Serified type.
Red ink.

Dec. 1st 1915 D:5/8,1 1/4,20
DEC. 15, 1915 D:5/8,4 3/8

KERKOFF
DEC. 15,
1915

Type 2 - Typewriter. Type done with a red ribbon. Bill Gerlach thought this might have been done with a mimeograph.
Red ink.

DEC. 15, 1915 D:1 1/4,2 1/2,3 3/4,4 3/8,
2 1/2,5,20

K & M Co

Keasbey & Mattison
Ambler, Pennsylvania

They were a patent medicine manufacture with products such as "Alkalithia" for rheumatism and "Bromo Caffine". Milk of Magnesia was their big product.

K & M Co
July 26 1916

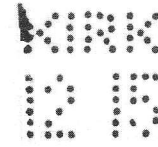
Printed or Mimeographed. Einstein's cancel 33, no picture given.
Black ink.
(no date)S:3/8

Red ink.
July 26, 1916 D:1/8

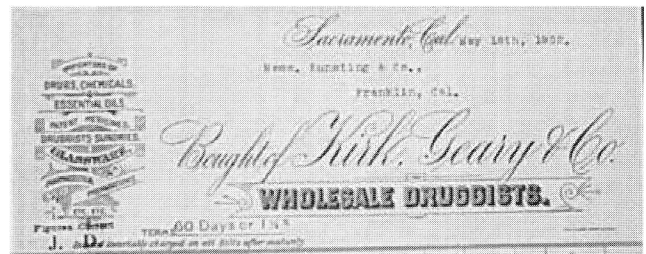
KIRK

Kirk, Geary & Company
Sacramento, California

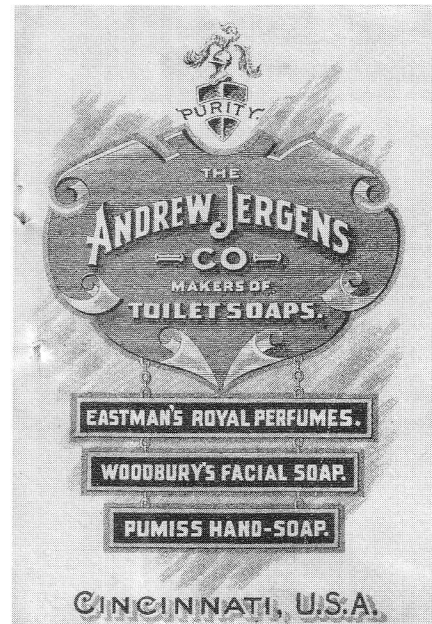
Kirk, Geary & Company were wholesale druggists.



Perfin. Identified by Charles Spaulding from similar cancels on their postage stamps.



Letterhead of Kirk, Geary & Company



Andrew Jergen's logo from an envelope.

L

LAZELL Perfume

Lazell Perfume
Paris, France



LAZELL,
DEC 3 1914
Perfume

Handstamp or roller. Dateline may be a handstamp and the rest is a roller or printed.
Blue ink.

DEC 3 1915 D:5

L.B. CO.

Lever Brothers Company
50 Memorial Drive
Cambridge, Massachusetts

Lever Brothers made Lifeboy soap.

L.B. Co.
12/1/14

Type 1 - Small type or mimeographed. Not pictured.
Blue ink.

12/1/14 D:1/8

L.B. CO.
JUNE 1915

Type 2 - Mimeographed. Large letters. This was Einstein's cancel 37, type III. Einstein's Type II was an erroneously identified L.P. cancel.
Purple ink.

JUNE 1915 S:1 1/4

L B CO
12 ? 14

Type 3 - Mimeographed. Einstein's cancel 37, type IV. Not pictured.
Blue ink.

12 ? 14 U:1 1/4

L. CO

Larkin Company
Buffalo, New York

Larkin was a full line soap and cosmetics producer and known for its heavy use of mail order ads, gifts and gimmicks.



L. CO.

Dec. 1914

Type 1. Printed. Einstein's cancel 39. Often not well centered on stamps.
Black ink.

12-1-14	S:1/4(blue)
	D:1/4(purple), 5/8(purple or black)
Dec. 1914	S:1/8, 1/4, 3/8, 5/8, 1 1/4
	D:1/8, 1/4, 3/8(black or blue), 5/8, 1 1/4
Jan. 1915	D:1/4, 3/8, 5/8
	S:3/8
Feb. 1915	S:1/4
	D:1/4, 3/8
	U:5/8
Mar. 1915	S:1/4, 5/8
	D:1/4 ^(5 can be dropped from date) , 3/8, 5/8



L. CO.

Dec. 1914

Type 1A. Like type 1 but the line is missing.
Black ink.

12-1-14 U:1/4, 5/8(also in magenta)



L. CO.

AUG 1915

Type 2. Roller cancel with two impressions per stamp. O in Co is oval in shape vertically. Date line is about half the size in height of the company line and closer to the company line than a type 3.

L. CO. (cont)

Purple ink.

MAR 1915 D:1/4
 MAY 1915 U:3/8(black),5/8
 JUL. 1915 D:1/8(black),5/8(black or purple),1 1/4
 AUG. 1915 D:3/8
 NOV. 1915 D:1/4 (brown ink),3/8
 DEC. 1915 U:5/8



L. CO.
JUNE 1916

Type 3. Roller cancel with two impressions per stamp. O in Co is oval in shape horizontally as is the C. Letters in company name are squat. Date is slightly smaller than L.CO line. Black ink.

JUN 1915 S:1 1/4
 FEB 1916 D:1/4,5/8
 MAR 1916 U:1/4,3/8
 APR 1916 U:3/8
 MAY 1916 D:1/4,3/8
 JUNE 1916 D:1/8, 3/8
 JUL 1916 D:1/4^{El}(black, green or blue),3/8,5/8
 AUG 1916 D:1/4,3/8

MAY 1915
L. CO.

Type 4. Roller. Lines at top and bottom. Date line on top.
Green ink

MAR. 1915 U:3/8,5/8
 MAY 1915 U:1/4

L.C. CO or L.C.C.

Possibly Levant Castile Company
New York, New York

Levant Castile was a soap manufacturer.



Type 1 - Circular handstamp. 18mm in diameter. L.C. CO at top, date centered in middle.
Black ink

Dec 4 1914 S:3/8 U:5/8



L.C. CO.
APR 1915

Type 2 - Roller. two impressions per stamp. Periods are square. Einsteins type 38.

Black ink.

APR 1915 D:1 1/4
 JULY 1915 D:1 1/4



L.C. C.
MAY 1915

Type 3 - Roller. Same as type 2 except there is no O on CO. Black ink.

MAY 1915 D:1 1/4
 MAY 1916 D:5/8,1 1/4,2 1/2
 JUNE 1916 D:5/8
 AUG. 1916 D:5/8

L. & F.

Lehn & Fink
New York, New York

Lehn & Fink manufactured "Pebeco Tooth Paste" and other products.



L. & F.
Feb. 1, 1916

Handstamp. "L. & F." line in large 5 mm high letters with no serifs. The date line is in 3mm high letters.

Purple ink.

12/1/14 D:5/8(reading down),1 1/4,5^{Al}
 Jan.3,1915 D:1 1/4
 Mar.1,1915 D:1 1/4
 ???1,1915 S:1 1/4
 June 1,1915 D:1 1/4
 July1,1915 D:1 1/4
 Aug.2,1915 D:1 1/4
 Nov.1,1915 D:1 1/4
 Feb.1,1916 D:1 1/4
 Mar.1,1916 D:1 1/4
 Aug.1,1916 D:5/8,1 1/4

L. HOLZHAUSER SONS

L. HOLZHAUSER SONS

L. Holzhauser Sons

L. HOLZHAUSER SONS

Custom handstamp. 41 mm wide (takes two stamps to include it all).

Purple ink.

(no date) D:1 1/4

L.&M. CO.

Langley & Michaels Company



L. & M. CO.

DEC 14

Handstamp.
Purple ink.

DEC 14 D:5/8

L.P.

Lambert Pharmaceutical Company
St. Louis, Missouri

Lambert made "Listerine" which was taxed as a mouthwash, but was not taxed as a sterilizing agent often used in hospitals or sanitoriums. There was also Listerine toothpaste.



L. P.
3 23 15

Printed.
Black ink.

1 29 15	U:3/8(purple)
3 23 15	D:3/8
4 12 15	D:3/8(red or black)
4 26 15	D:1/4
5 23 15	D:5/8
6 26 15	D:3/8(red or black), 5/8(red)
9 22 15	S:3/8
9 27 15	D:3/8(red)
10 21 15	D:5/8, 1 1/4
11 21 15	D:5/8, 1 1/4
1 21 16	D:3/8
2 2 16	D:3/8
2 21 16	D:3/8
3 14 16	D:3/8(red or black)
3 24 16	D:1/4, 3/8

4 24 16	D:1/4
4 29 16	D:3/8
5 26 16	D:5/8
7 13 16	D:1/4(red), 3/8
8 10 16	D:3/8(red), 5/8

L.P.G.

Unidentified



Circular handstamp. "L. P. G." on the inside of the circle along the top 1/4. The circle is 20 mm in diameter. The month/day/year are in the center of the handstamp. Purple ink.

FEB 17 1916 D:5/8

L.S.D. CO.

Unidentified



L. S. D. CO.
DEC 8 191?

This is a custom made handstamp starting with a rectangular box 20 mm high by about 25 mm wide. Below the date line is a wavy, hand drawn line inside the box. Purple ink.

DEC 8 191? U:1 7/8^{AI}



Lehn & Fink advertising

M

M.B.D. Co.

Unidentified



M. B. D. CO.

DEC 4 1914

Handstamp.
Purple Ink.

DEC 4 1914 D:5/8

McC & Co.McCormick & Company
414 Light Street
Baltimore, Maryland

Today the largest spice company in the world, in 1903 they had "a wide reputation as manufacturing chemists for drugs" according to their web site. Products included "Uncle Sam's Nerve and Bone Linement", for man or beast.

McC & Co.
10-1-15.**M. & B.**Meade & Baker
Chicago, Illinois

They made "Carbolic Mouthwash".



M. & B.

DEC
11
1914Square handstamp. "M & B" in squat letters.
Purple ink.

DEC 11 1914 D:2 1/2

Mimeographed.
Black ink.

11-20-14.	D:1/8(red)
Dec. 1914.	D:3/8,5/8
3-1-15.	D:1/4(red)
4-20-15	D:1/8(red)
10-1-15.	D:1/4
11-1-15.	D:1/8
4-20-16.	D:1/4
7-1-16.	D:1/4

McK. & R.McKesson and Robbins
New York, New York

The nation's largest drug wholesaler in 1916, among other products they manufactured "Calox Oxygen Tooth Powder".

M.B.S. CO.Unidentified
Ladwig, New JerseyM.B.S.CO.
NOV
19
1915
LADWIGMimeographed.
Purple Ink.

NOV 19 1915 D:5

McK. & R.
Dec. 1, 1914Printed.
Black ink.

Dec 1, 1914	D:5/8, 1 1/4, 1 7/8, 2 1/2
Jan. 4, 1915	D:5/8,5
Feb. 1, 1915	D:5/8, 1 7/8
March 1, 1915	D:5/8
April 1, 1915	D:5/8
May 1, 1915	D:5/8
July 1, 1915	D:5/8
Sept. 1, 1915	D:5/8
Oct. 1, 1915	D:1 7/8
Nov. 1, 1915	D:5/8,5
Dec. 1, 1915	D:1 1/4

McK. & R.

McK. & R. (Continued)

Jan. 1, 1916 D:5/8, 1 1/4
Feb. 1, 1916 D:5/8
March 1, 1916 D:5/8, 1 1/4
April 4, 1916 D:5/8, 5
May 1, 1916 D:1 1/4
June 1, 1916 D:5/8
July 1, 1916 D:5/8, 1 1/4
Aug. 1, 1916 D:5/8

M.D. Co.

Identity in question

These cancels could be from MacLean Drug Company, Merz Drug Company of Chicago, Illinois, or McPike Drug Company of Kansas City, Missouri. Bill Gerlach attributed the type 2 to Marshal Drug Company of Philadelphia, Pennsylvania.



M. D. Co.
DEC
1914

Printed. With serfis.
Type 1 -Red ink.

DEC.1914 S:1/8 D:1/4, 1 1/4, 2 1/2, 5, 10

Feb 27 1916
M.D. CO

Printed. No picture to work from.
Type 2 - Red ink.

Feb 27 1916 D:5/8

MELBA MFG. CO.

Melba Manufacturing Company
New York, New York

This was a division of Parfumerie Melba of Paris, France that made Lov'me Face Powder.



MELBA
DEC
18
1914
MFG.CO.

Handstamp
Purple ink.

DEC 18 1914 D:1 7/8

MES Co

M.E. Smith Company
Omaha, Nebraska



Perfin. Identified by Charles Spaulding from postal perfin.

M.F. & CO.

Unidentified



M.F. & CO.
DEC
1
1914

Handstamp.
Purple ink.

DEC 1 1914 S:1 1/4, 1 7/8 D:10

M&F Co

Meier & Frank Company
Portland, Oregon

This was a department store chain, still in business.



Perfin - Identified by Charles Spaulding.

M.F.G. or M.P.G.

Unidentified

M.F.G
MAR.
16
1915
=====

Handstamp. Reading down with two lines underneath date.
Handstamp appears to have been square.
Magenta Ink.

M.G. Co.

Unidentified

Probably a chewing gum manufacturer.

**M.G.Co.****MAY 1916**

Type 1 - Handstamp. Serifs.
Magenta ink.

DEC 1914 U:4
MAY 1916 D:4

**M G CO****??? 19??**

Type 2 - Handstamp. Smaller, no serifs.
Purple ink.

???? U:4

**M. G. Co.****DEC 1914**

Type 3 - Handstamp. Small o in CO. No serifs.
Purple Ink.

DEC 1914 U:4

MILLS NOVELTY CO.

Mills Novelty Company

My guess is that stamp paid the tax on either "Turns your teeth black" chewing gum, or itching powder.



**MILLS
NOVELTY
CO.**

Handstamp.
Purple ink.

(no date) D:5

M.L.

Marcelle Laboratorie
France

Marcelle made "Poudre de Marcelle Face Powder".

**M.L.****SEP 1915**

Mimeographed or printed. Date line may have been separately applied. M.L. has serifs, date does not.
Purple Ink.

SEP 1915 D:1 7/8

M. & M.

Unidentified

M. & M.**DEC 8 1914**

Handstamp.
Purple ink.

DEC 8 1914 U:1/4

M.M.CO.

Miles Medical Company
Elkhart, Indiana

Miles' mail order catalogs caused them to do big businesses. They later became Miles Laboratories and today are part of A.G. Bayer. Their most famous product was Alka-Seltzer though it would not have been taxed.



**M.M. CO.
FEB 1915**

Type 1 - Roller. Two impressions per stamp. No serifs. Company line is in 3 mm high letters with the O in company in caps.
Purple ink.

FEB 1915 U:5/8(black), 2 1/2^{ED}
MAR 1915 S:1/14
APR 1915 U:5/8
SEP 1915 D:1 1/4, 1 7/8

M. M. CO.

M.M. Co. Cont.



M.M. Co.
APR. 1916

Type 2 - Roller. Two impressions per stamp. Company line is in 2-2 1/2 mm high letters. With serifs. O in company in small letters. Date line in 2 mm high letters.

Purple ink.

MAR 1916	D:5(black ink)
APR 1916	U:5/8
JUL 1916	S:5
OCT 1916	D:5/8 ^{ED}

Type 3 - Manuscript.
Red ink

1916 S:2 1/2
Changed 5-28-2000

M.P.C.

Unidentified

Patent Handstamp. No example available.

M.R.C.

Muscle Rub Company

The Muscle Rub Company was suggested to Joe Einstein after a correspondence with a former employee. They made a linament.



M.R.C.
July 6
1915

Mimeographed or typed.
Black ink. Reading down.

Feb. 15 1915	U:1/4
Mar. 5, 1915	S:1/4
Apr. 10, 1915	D:1/4
July 6 1915	U:1/4
Jul. 10, 1915	D:1/4(reading up)
Aug 2 1915	U:1/4
Dec. 15, 1915	D:1/4

Changed 6-10-2002

M.S. CO.

Manhattan Soap Company
Manhattan, Kansas

This company was identified by a former employee, though he could not assure the handstamp was used.



M.S. CO.
De 1'14

Type 1 - Handstamp. Company and date line letters 3 mm high.

Purple ink.

De 1'14 D:5



M.S.CO.
JAN 1915

Type 2 - Company and date line letters 4 mm high. Sans serifs.

Purple ink.

DEC 1915	U:1 1/4
JAN 1915	D:1 1/4
JULY 1916	U:1 1/4

M.T.G

Mary T. Goldman
St. Paul, Minneapolis

The companies most famous product, sought after by bottle collectors, was "Goldman's Gray Hair Restorer". They made other hair coloring products. Company attribution by Bill Gerlach.

M.T.G.
Dec. 1st,
1914

Printed.
Black ink.

Dec. 1st, 1914 D:5/8^{AI}

M.W.H

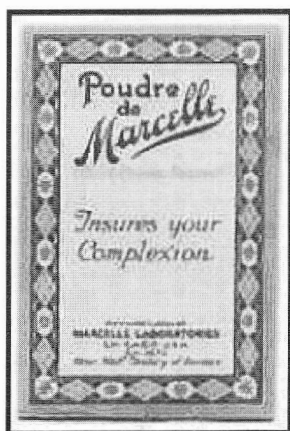
Unidentified



M.W.H.
DEC 3 1914

Two line handstamp. Letters san-serif.
Black ink.

DEC 3 1914 D:1/8



*Marcelle Laboratories sample packet of Poudre de
Marcelle face powder.*

N

N.C.Co.

Noxzema Chemical Company
Baltimore, Maryland

This is the maker of Noxzema hand cream. There is a possibility these two cancels are from different companies.



N. C. Co.

Feb. 8, 1916

Type 1 - Printed two line red ink cancel in italics.
Red ink.

Feb. 8, 1916 D:1/8



N. C. CO.

APR. 1915

Type 2 - Mimeographed two line purple cancel.
Purple ink.

APR. 1915 D:4

N.S. & Co.

N. Snellenburg & Company
Philadelphia, Pa

N. Snellenburg & Company was a department store and dry goods house which did a lot of mail order. They were located on Market Street between 11th and 12th Streets.



Perfin reading up.

(no date) S:5

N.T. CO.

National Toilet Company
Paris, Tennessee

This was a manufacturer of toilet water and "Nadine" face powder



Circular handstamp. with "N.T. CO." curving around the top inside third of the cancel, with month/day/year in the middle. Circle is 22 mm in diameter.
Magenta ink.

DEC 10 1914 S:1 1/4

NYAL Company

NYAL CO.

NYAL Company
Kansas City, Missouri

Nyal was a large medicine company, producing a toothpaste and several other taxable commodities including Nyal's Face Cream Soap and Nylotis Face and Talcum Powder.

NYAL

Company
Jan 4 1915

Type 1 - Mimeographed.
Purple ink.

Jan 4 1915
?

U:3 3/4
U:2 1/2,5(blue)



NYAL
Company
March
1915

Type 2 - Printed
Black ink.

1914

December 1914

January 1915

February 1915

March 1915

April 1915

D:1/4,5/8,1 1/4

D:1/4, 3/8, 5/8,2 1/2

D:3/8,5/8,1 1/4

U:2 1/2,5

D:5/8,3 3/4,5

D:5/8

U:5

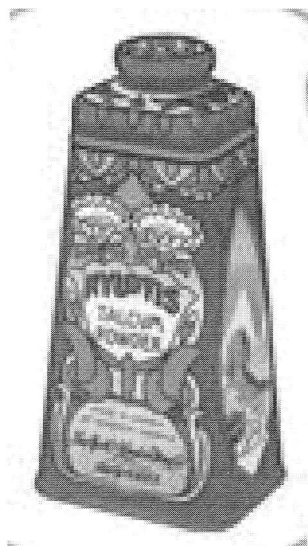
NYAL Company (Cont)

May 1915		D:5/8
June 1915	S:5	D:5/8 (purple)
August 1915		D:1 1/4, 1 7/8 U:1 1/4(red)
September 1915	S:5	U:5/8(red), 5(red)
October 1915	S:5	D:5/8 U:1 1/4(blue)
November 1915	S:5	D:5/8 U:1 1/4(purple)
December 1915	S:5/8(red ink)	
February 1916	S:1 1/4	D:1/4
		U:1/4(purple), 5/8(purple)
March 1916	S:5	D:5/8(bright green)
April 1916		D:5/8(blue ink)
May 1916	S:5 ²	D:1 1/4
June 1916		D:5/8(purple)

NYAL CO. Jan 4 1915 K.C. MO.

Type 3 - Handstamp, three line in rectangle.

JAN 4 1915 U:1 1/2, 2 1/2, 3 3/4, 5



Nylotis talcum powder tin by Nyal.

O

O.K. Co.

O'Camp, Kay & Company
169 E. 86th Street
New York, New York

This is Einstein's cancel 47.



O.K. Co.
Apr. 1916

Printed.
Black ink.
Apr. 1916

D:5/8^{El}

OLD ODENT

Old Odent
Newport, Kentucky

Old Odent was a chewing gum for people with tooth problems. And it was impregnated with something to knock out pain.



Circular handstamp. "OLD ODENT" around the top quarter and "NEWPORT, KY." around the bottom third. The month/day/year was in the middle. The circle is 22 mm in diameter.
Magenta ink.

DEC 4 1914 D:4

OXZYN

Unidentified

It is known that a Dr. DeMedici of New York City produced two products, Oxzyn Balm and Lelia Pith. It is not known what he called his company.



OXZYN
NOV 1915

Handstamp
Purple ink.

NOV 1915

U:1 1/4

P

Palmer

Solon Palmer
374 Pearl Street
New York, New York

Solon Palmer was a major perfumer with a full line of products from toilet waters and soaps (Palmer's Skin Success) to expensive perfume and face powder.



SEPT
Palmer
1915

Printed. The world Palmer in a fancy script with the month above and the year below. The year date comes in both serifed and sans serif type and several heights. A single block of four contains four different type faces. Apparently they used whatever type they had. The cancels read either up (u) or down (d) or both (b) and in some cases are known tete beche (t): that is pairs or blocks contain up and down versions side by side. Palmer cancels are some of the more easily aquired though individual items may be tough to find. Large blocks of some stamps are known to exist.

Black ink.

DEC 1914	S:1/4(b) D:5/8(b),5(b)
JAN.1915	D:1/4(d)
JAN 1915	D:1/4(b),5/8(d),1 1/4(d),1 7/8(u),10(b)
FEB 1915	S:1/4(u) D:1 1/4(d),10(b)
MAR 1915	S:1/4(b) D:1/4(d),3/8(d),11/4(d),5(d),10(b) U:1 7/8(d)
APR 1915	D:1/4(d),3/8(b),5(u),10(b)
MAY 1915	S:10(u) D:1/4(u),1 7/8(d),5(u),10 ^{ED} (d)
JUNE 1915	D:1/4(t),5/8(b),1 1/4(b),1 7/8(d),5(u), 10(b)
JULY 1915	S:2 1/2(u) D:1/4(t),10(b)
AUG 1915	D:1 1/4(b),5(d),10(b) S:3/8(b),5/8(b),2 1/2(u)
SEPT 1915	D:1/4(t),3 3/4(u),5(b),10 ^{ED} (b, up known double)
OCT 1915	D:1/4(t),5/8,3 3/4(u),5(b),10(b)
NOV 1915	D:5/8(d),1 1/4(u),1 7/8(u),2 1/2(d),5(u), 10(b)
DEC 1915	D:1 1/4(d),5(b),10(d)

JAN 1916	D:1/4(d),5/8(b),3 3/4(b),5(d),10(b)
FEB 1916	D:1 1/4(u),6(u),10(d),20(d)
FEB.1916	D:3/8(d),10(u),20(u)
MAR 1916	D:10(b),20(u) S:5/8(d)
APR 1916	D:5/8(u),1 1/4(b),2 1/2(u),10(d)
MAY 1916	D:1 1/4(u),5(b),10(u)
JUNE 1916	D:1/4(d),5(u),10(b),20(d)
JUL 1916	D:1/4(t),5/8(d),10(b),20(u)
AUG 1916	D:5/8(b),5(b),10(b)
SEPT 1916	D:10(b)

P.C. Co.

Pabst Chemical Company
Chicago, Illinois

Pabst's best known product was "Pabst's Okay" a medicine which claimed to cure "gonorrhea and gleet". Heavy emphasis on claimed, as the Food and Drug Administration was always after them for false advertising. Okay was taken internally and as such wouldn't have been taxed. We can only assume they made other venereal disease related products which were applied topically and as such were subject to tax.



P.C. Co.
May , 1915

Printed.
Black ink.

Dec., 1914	S:2 1/2	D:5/8,1 1/4
Jan. 1915	S:1/4,2 1/2	
Feb., 1915	S:1 1/4,2 1/2	D:5
Mar., 1915	S:2 1/2	D:5/8,1 7/8,5
Apr., 1915		D:5
May, 1915	S:1/4,5	D:5
June, 1915	S:1/4,5	D:5/8
July, 1915		D:1/4,1 1/4,1 7/8
Aug., 1915	S:5	D:5/8
Sept, 1915	S:5	D:5/8
Oct. 1915	S:5	D:5/8,1 1/4
Nov., 1915		D:5/8,1 1/4
Dec., 1915	S:2 1/2	D:1/4,5/8,1 1/4
Jan., 1916		D:5/8,5
Mar. 1916		D:5/8,1 1/4,1 1/2,5
July 1916		D:1/4,5/8,1 1/4,1 7/8,5

P. D. & CO.

P.D. & CO.

Parke, Davis & Company
Detroit, Michigan and New York, New York

Still a drug wholesaler and pharmaceutical supplier.

P.D.
4-1 16
& CO.

Type 1 - Printed
Red ink.

3-5 15 S:1 7/8
4-1 16 U:2 1/2



Perfin. Identified by Charles Spaulding.

PEET

Peet Brothers
Kansas City, Missouri

Peet later merged with Colgate-Palmolive.



Perfin. Identified by Charles Spaulding.

P.E. CO.

Pond's Extract Company
New York, New York

The company makes Pond's Cold Cream and made Dreamflower face powder.

Sept 16 1916
P.E. CO.

Printed. Einstein's cancel 51, it had no picture given.
Red ink.

Jan 15 1915 D:3/8
Apr 12 1915 D:3/8
Sept 16 1915 D:3/8
Sept 20 1915 D:3/8

P.F. Co.

Unidentified



P. F. Co.

FEB
4
1915

Printed or mimeographed. This cancel appears to have been made with the same device as described in "A.D.S" type 2. Serifs in company name, date sans serif.
Purple ink.

FEB 4 1915 U:5/8

P.G. Co.

Parker, Gilbert Company
Philadelphia, Pennsylvania

Parker manufactured Parker's Hair Balsam, a hair dressing.



P. G. Co.
Sept. 15
1915

Printed. Einstein's cancel 52.
Black ink.

Aug. 4 1915 D:1/8
Sept. 15 1915 D:5/8
Feb. 18 1916 D:1/8^{El}

P&H

P & H Company
Winchester, Virginia

P & H Co.
Winchester, VA

Mimeograph. Einstein's cancel 49 no picture provided.
Purple ink.

9/9/15 D:5/8

P.J.

Unidentified

Printed. Einstein's cancel 53, again not illustrated.
Red ink.

Sept. 20, 1915 S:3/8

P.M. Co.

Packer Manufacturing Company
81 Fulton Street
New York, New York

This company manufactured Packer's Pine Tar Soap and Packer's Soap (since 1759) and by redoing their advertising managed to eventually get the tax lifted from their glycerine soap.

P. M. Co.
Dec.
1914

Type 1 - Printed. Two line date. Otherwise like type 2.
Black ink.

Nov 20, 1914	S:1 1/4	D:1 7/8 ^{EI} , 2 1/2 ^{EI}
Nov 24, 1914		D:1 1/4(red), 1 7/8(red)
Nov 27, 1914		D:1 1/4(red)
Dec. 1914	S:1 1/4	D:1 1/4, 1 7/8



P. M. Co.
Jan. 1915

Type 2 - Printed. One line date.
Black ink.

Jan. 1915		D:1 1/4(black or blue), 1 7/8(black or blue)
Feb. 1915	S:1 1/4	D:5/8 ^{ED} , 1 1/4
Apr. 1915		D:5/8
May 1915		D:1 1/4(blue)
June 1915		D:5/8(blue), 1 1/4(blue)
July 1915	S:1 1/4(blue)	
Aug. 1915		D:1 1/4(blue)
Sept. 1915		D:1 1/4(blue)
Oct. 1915		D:1 1/4(blue)
Nov. 1915		D:5/8(blue), 1 1/4(black or blue), 1 7/8
Dec. 1915		D:5/8(blue), 1 1/4(blue)
Jan. 1916		D:5/8(blue)
Feb. 1916		D:5/8, 1 7/8, 2 1/2
Mar. 1916		D:5/8, 1 1/4, 1 7/8
Apr. 1916		D:5/8 ^{EI} , 1 1/4 ^{EI}
May 1916		D:5/8 ^{EI} , 1 1/4 ^{EI}
June 1916		D:1 1/4
July 1916		D:1 1/4
Sept 1916		D:1 1/4 ^{AI} , 1 7/8 ^{AI}

P&P

Unidentified

P&P 12-14

Type 1 - Printed.

Black ink.

12-14 D:1/4, 1 1/4, 2 1/2

Type 2 - Manuscript

1-15 U:1/4

P P CO.

Unidentified

P P CO.
??? 14

Handstamp
Purple ink.

??? 14 U:1 1/4^{AI}

P&T

Park & Tilford
Paris, France

One of the major perfume makers of the time. They produced a full line of cosmetics.



P. & T June 1, 1915

Type 1 - Handstamp. Usually diagonally on stamp with "P&T" in 4 mm high letters followed immediately by the date. Letters are very close together.
Purple ink

JUNE 1 1915	D:5	U: 1 7/8
JAN 7 1916	U:1 7/8	



P & T
19 AOUT
1915

Type 2 - Handstamp. 5 mm high P&T. Three line cancel with dates in French abbreviations. T is oddly shaped and hangs down at ends to top piece.
Blue ink.

5 FEV 1915	D:5
20 FEV 1915	U:10

P & T

P&T (Continued)

20 MARS 1915	D:5
10 AVRIL 1915	D:5/8,1 7/8,10,20
30 AVRIL 1915	D:20
7 JUN 1915	U:5
28 JUN 1915	U:5/8
9 JULIET 1915	U:5
10 AOUT 1915	D:10
19 AOUT 1915	D:10
22 AOUT 1915 S:3 1/8,10	
4 SEP 1915	U:3 3/4
25 JANVIER 1916	U:2 1/2(black), 10(black)
4 SEPT 191?	D:3 3/4
MARS 1916	D:10

Black ink
4 JULY 1916

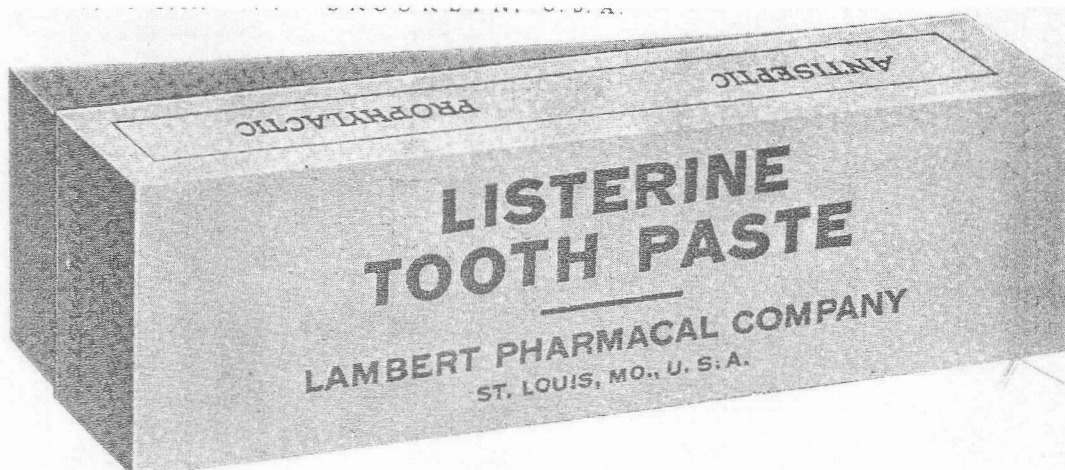
D:20



Block of four Solon Palmer stamps, each with date in a different type font.



Pack of T.B. Dunn's Sen-Sen Chewing Gum



Listerine Toothpaste made by Lambert Pharmacuetical.

The advertising included the bizarre statement:

"The fruit acid in Listerine Tooth Paste tends to prevent acid mouth - a cause of pyorrhea."

R

Raydith

Raydith Perfume
Chicago, Illinois

Raydith
1915

Printed. Einstein type 55 cancel. Not pictured.
Red ink.

1915 D:1/4

R. C. CO.

Ripans Chemical Company
Englewood, N.J.

This is Joe Einstein's attribution. The author suspects this may be an earlier Resinol Chemical Company cancel.



R.C. CO.

**FEB 2
1915**

Printed.
Dark purple ink.

DEC 1 1914 U:5/8^{ED}
FEB 2 1915 D:5/8

R C CO

Resinol Chemical Company
Baltimore Maryland

Resinol made Resinol Soap "Medicated for the Skin and Complexion". They heavily advertised in newspapers all over the country. A precancelled stamp on soap wrapper exists. Einstein attributed this cancel to Ripans Chemical, but we know that is not correct.



**R C CO
5-23-16**

Printed.

Various inks.

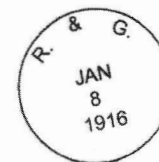
2-3-16 Red D:5/8
2-23-16 Red D:5/8

2-28-16	Red	U:5/8
3-1-16	Black	D:5/8
3-3-16	Black	D:5/8
3-8-16	Red	D:5/8
3-16-16	Black	D:5/8
3-17-16	Blue	D:5/8
	Black	D:5/8
	Red	D:5/8
4-10-16	Black	D:5/8
	Red	D:5/8
5-3-16	Red	D:5/8
	Black	D:5/8
6-10-16	Red	D:5/8
	Black	D:5/8 ^{ED}
6-15-16	Black	D:5/8
6-23-16	Black	D:5/8
7-15-16	Black	D:5/8
8-1-16	Red	D:5/8
	Black	D:5/8
8-21-16	Black	D:5/8

R. & G.

Roger & Gallet
Paris, France

Roger & Gallet's primary product was face powder and rouge. They also had a line of perfume. During this period they produced high fashion art deco compacts still highly sought after today by collectors.



Circular handstamp with "R. & G" inside the top 1/4 of the circle and month/day/year in the center of the circle. The circle is 20 mm in diameter.
Magenta ink.

DEC 1 1914	D:3 1/8(DEC is upside down)
DEC 4 1914	D:3 1/8
DEC 14 1914	D:5
NOV 27 1915	D:5/8
MAR 6 1915	D:3 3/4
MAR 27 1915	D:2 1/2
JUL 3 1915	D:1 1/4
SEP 4 1915	D:2 1/2
OCT 30 1915	D:10
DEC 24 1915	D:5/8

R. & G.

R.&G. ((Continued))

JAN 8 1916 D:3/8
MAR 6 1916 D:5/8
APR 10 1916 D:1 7/8
DEC 10 1916 D:3 3/4

Note-This last cancel has to be a date error as the law was out of effect by Dec 10, 1916.

R.H.M. & CO.

R.H. Macy & Company
New York, New York

These cancels are apparently from the inventory on hand in the cosmetics department when the law went into effect.

R. H. M.
& CO.
DEC.
1914

Printed.
Black ink reading up.

DEC. 1914 D:5/8,1 1/4,2 1/2,3 3/4

Richard Hudnut

Richard Hudnut
New York, New York

Hudnut was a cosmetic maker with a full range of products including lines called Duberry, Three Flowers and Marvelous.



Richard
Hudnut
February
1915

Type 1 - Printed. Two font sizes were used, a small font from Dec 1914 through July 1915 and a larger font used starting August 1915. Only close inspection will reveal this size difference and Type 1 and 2 cancels are alike otherwise. Multiple inks.

December 1914
Red S:3/8,1 1/4,1 7/8,3 1/8,3 3/4,4 3/8
D:5/8,1 1/4,1 7/8,2 1/2,3 1/8,3 3/4,4 3/8,
10,20
Black D:1 1/4,1 7/8^{ED},10
January 1915
Black S:1 1/4
D:5/8,1 1/4,1 7/8,2 1/2,3 3/4,4 3/8^{ED},5,10
February 1915
Red S:1 7/8
D:5

Black S:1/4,1 1/4,2 1/2,3 3/4
D:1/4,5/8,1 1/4,2 1/2
March 1915
Red D:10
Black S:3 3/4,5
D:5/8,1 1/4,1 7/8,2 1/2,3 3/4,10,20
May 1915
Black S:1 1/4
D:5/8,1 7/8,10
June 1915
Black S:5
D:5/8,1 1/4,1 7/8,2 1/2,20
July 1915
Black S:5
D:5/8,1 7/8,3 1/8,4 3/4,5⁶,20

Type 2 - Printed. Large font.

Black ink.
August 1915 D:5/8,1 7/8,3 1/8,3 3/4,10
September 1915 S:5/8,5
D:5/8,1 1/4⁷,1 7/8^{ED},3 3/4,4 3/8,10,20
October 1915 S:5
D:5/8,1 1/4,1 7/8,4 3/8,5,10,20
December 1915 S:1/4,1 1/4,3 3/4
D:1/4,5/8,1 1/4,1 7/8,2 1/2,4 3/8,5,10,20
January 1916 S:1 1/4
D:5/8⁸,1 1/4,1 7/8,2 1/2,5,10,20
February 1916 S:3 3/4
D:5/8,1 7/8,20
April 1916 S:3 3/4,5⁹
D:5/8(red),5/8(purple or black),1 1/4,
1 7/8,5,10
May 1916 D:5/8⁹,1 1/4,1 7/8⁹,2 1/2,5,10⁹,20⁹
June 1916 D:1/8,5/8,1 1/4,1 7/8^{ED},2 1/2⁹,5,10

Richard
Hudnut

Type 3 - Handstamp with no date.

Black ink.

(no date) D:1/8, 20

Special Footnotes

6. Exists with Second "r" of Richard missing (Richa d).
7. Exists with September spelled Setpember
8. A copy from the Morton Dean Joyce Collection is identified as brown ink. It appears to be a mixture of black and red.
9. Exists with Hudnut spelled Hundut

RIGAUD

Rigaud Perfumers
Paris, France

Rigaud was a full line perfumer and during this time period sold a line of products called the "Mary Garden" line, after a silent screen actress. This was one of the first product lines endorsed by a movie actress.



RIGAUD
276 10

Type 1 - Handstamp. The word "RIGAUD" in 2 1/2 mm type face with a larger number underneath. Purple ink Reading up.

??? 07 D:2 1/2
276 10 D:10



RIGAUD
23 7 15

Type 2 - Handstamp. The word RIGAUD is in a 4 mm type face, where the letters appear hollow. A date line is underneath. Date line has serifs. Purple ink.

23 7 15 D:10

RIGAUD

Type 3 - Roller cancel with about 3 hits per stamp. Purple ink

D:20

R & H

Unidentified

R & H
DEC
1914

Handstamp.
Black ink.

DEC 1914 U:1 7/8

R. & P. CO.

Unidentified



R. & P. CO.
MAY
1915

Handstamp.
Purple ink.

MAR 1915 D:3/8
MAY 1915 S:3/8

R. & R. CHICAGO

Unidentified
Chicago, Illinois

R. & R.
DEC 23 1914
CHICAGO

Handstamp. R's are serified and 3 mm high. Chicago is sans serif and smaller. Purple ink.

DEC 23 1914 D:3/8

R.S.C.

Unidentified



R. S. C.
NOV 1915

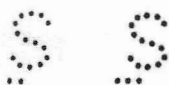
Handstamp. Arranged in a circular pattern which when socked on the nose has each of the elements just touching the outer circular ring on the stamps. "R." is at ten o'clock, "S." is at noon and "C." is at two o'clock. "1915" is in small letters at 5 o'clock with "NOV" in small letters at 7 o'clock. Magenta ink.

NOV 1915 D:1/8

S

S

Swift & Company
Chicago, Illinois

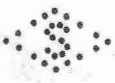


Perfins. Identified from similar postal perfins by Charles Spaulding.

S:1/8

S in diamond

John Simmonds Company
New York, New York

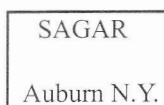


Perfin. S inside a diamond. Identified from similar postal perfins by Charles Spaulding.

SAGAR

The Charles H. Sagar Company
109 Genesee
Auburn, N.Y.

Sagar was a druggist as identified from early Auburn, New York directories.



Rectangular handstamp. A date handstamp was applied separately.
Purple Ink.

Jan ?4 1916 D:2 1/2

SAYMAN

T. M. Sayman
St. Louis, Missouri

T.M. Sayman made "Sayman's Vegetable Wonder Soap" which was touted as doing wonders for the complexion and the hair.



SAYMAN
APR 1915

Roller. Two impressions per stamp. Name "SAYMAN" slants up to the right. Date line is in much smaller type.

Black ink.

APR. 1915

D:5/8

S.C. CO.

Scientific Chemical Company

Scientific was a distiller that was into medical products. Attribution by Troutman.

S.C.C.
12 5 14

Type 1 - Handstamp.
Magenta ink.

12 5 14

U:1/4



S. C. CO.
MAY 1915

Type 2 - Handstamp
Magenta ink.

JAN 1915
MAY 1915

U:1 1/4

D:5/8

S:5/8

S. & Co.

Possibly Swift & Company
Chicago, Illinois



S. & CO.

JAN
30
1915
4th St. Market

Fancy handstamp. The lines to the sides are actually squiggly. S. & CO is in a squat typeface.
Purple ink.

JAN 20 1915 D:1/4

S & D.

Sharpe and Dohme, Inc.
Broad and Wallace Streets
Baltimore, Maryland

Sharpe & Dohme was primarily a supplier of pharmaceutical supplies. However, it appears that some of their products, probably dentifrices or salves were sold to the public and were taxable.

**S & D.****7-10-15**

Printed.

Black or blue-black ink.

12-1-14		D:5/8(reading up)
1-25-15	S:5/8	
2-2-15	S:5/8	D:5/8
3-5-15		D:1 1/4
3-8-15		U:5/8
3-12-15		D:5/8
3-27-15		D:1 1/4
4-6-15		D:5/8
5-1-15		D:5/8
5-28-15		D:5/8
5-30-15		D:5/8
7-19-15		D:5/8
7-28-15		D:5/8
7-31-15		D:5/8
8-2-15		D:5/8
9-7-15		D:5/8
9-20-15		D:5/8
9-22-15		D:5/8
10-5-15		D:5/8
10-15-15		D:5/8
10-18-15		D:5/8
11-1-15		D:5/8
11-19-15		D:5/8
12-20-15		D:5/8
12-23-15		D:5/8
1-3-16		D:5/8
2-8-16		D:5/8
4-3-16		D:5/8
4-7-16		D:5/8
5-11-16		D:5/8
5-18-16		D:5/8
6-17-16		D:5/8(red)

S.D. CO.

Sheffield Dentifrice Company
New London, Connecticut

Sheffield made toothpaste. Today they are Sheffield Laboratories.



S.D.CO.

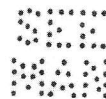
12-15

Typewritten. Reading up.
Black ink.

I2-15 U:5/8

SEEMAN

Seeman Brothers Hudson Company
New York, New York



Perfin. Identified by other usages by Charles Spaulding.

S.G. Co.

Unidentified

Possibly a gum manufacturer.

**S. G. CO.**

JUL. 11 1916

Handstamp.
Purple ink.

NOV 3 D:4
JUL. 11 1916 D:4

SHAW & Co.

Shaw and Company



SHAW & Co.
DEC
11
1914

Handstamp.
Purple ink.

DEC 11 1914 S:5/8

S. J. D.

S.J.D.

Unidentified



S. J. D.
Dec 14

Handstamp.
Magenta ink.

Dec 14 D:1/4

S.K.&F. Co.

Smith, Kline and French Company
109 North 5th Street
Philadelphia, Pa.

They made Beecham's toothpaste, and a poison ivy remedy that would have been taxed. Part of today's Glaxo-Wellcome.



S.K. & F. Co.
Oct., 1915

Printed. There were minor font differences within the cancels. Attribution by Joseph Einstein.
Red ink.

Dec. 1914		D:1/4, 5/8, 1 1/4, 1 7/8, 2 1/2, 4
April 1915	S:5/8	D:1/8, 1/4, 3/8, 5/8
May, 1915		D:1/4, 3/8
June 1915		D:3/8
Aug., 1915		D:1/8
Oct., 1915		D:3/8
Dec., 1915		D:1/4
Jan., 1916		D:1/4, 5/8
Feb., 1916		D:1/8
April 1916		D:3/8, 5/8
June 1916		D:1/4
July 1916		D:1/4

S - L Co.

Unidentified

S - L CO
FEB 14 191?

Rectangular box handstamp.
Black ink.

FEB 14 191? D:1 1/4

S.L. CO.

Unidentified.



S. L. CO.
FEB 19??

Roller. Two impressions per stamp.
Red ink.

FEB 19??

D:1 1/4

S.P.Co.

Sterile Products Company
San Diego, California

This company made a toothpaste according to information found in the Library of Congress.



S.P.Co.
DEC
1
1914

Mimeographed or handstamp.
Purple ink.

DEC 1 1914

S:1/8

S.R. & CO.

Sears, Roebuck & Company
Chicago, Illinois

Sears had local stores in larger cities, but was still largely a catalog operation. These stamps would probably have been put on cosmetics and perfumes they had in stock.



S.R. & CO.
Dec.1 1914.

Printed.
Brown-black ink.

Dec. 1 1914

D:3/8

S.R. Co., Inc.

Possibly Sears, Roebuck & Company, Inc.
Covington, Kentucky



S.R. Co., Inc.
May 1916
Covington, Ky.

Printed.
Black ink.

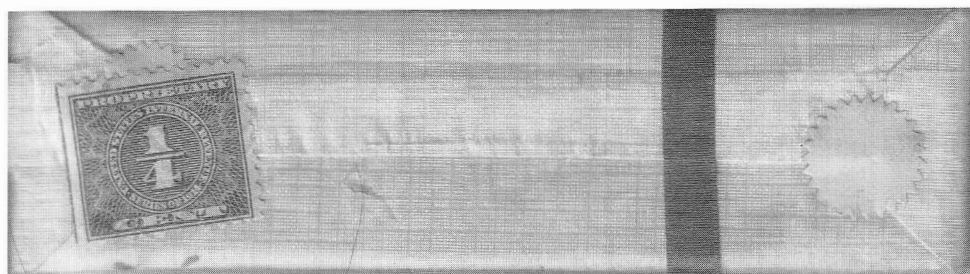
Feb. 1916	D:5/8(brown or black)
May 1916	D:5/8
Aug. 1916	D:5/8(brown or black)



S.S.W.D.M. CO.

see **The S.S.W. Dental Mfg. Co.** under T

*Top of a small box of Incensia face powder with
1 1/4 cent black proprietary still attached. This was
distributed by Riker-Hegeman of New York, New York and
made in France.*



Top and bottom of a Christmas sachet made for perfuming a mans Handkerchief with 1/4 cent black proprietary still attached.

*For Your 'Kerchief Box I Send
With Yule-Tide Greetings True
The Scent of Flowers, Both Sweet and Rare
And My Best Love to You.*

T

T.B.D. Co.

T.B. Dunn Company
Rochester, New York

T.B. Dunn made Sen-Sen breath deoderizier and chewing gum. Sen-Sen, though hard to find, is still available.

T.B.D. Co.

MAR 1 1916

Handstamp.
Magenta ink.

MAR 1 1916 D:5/8

T&H Co.

Unidentified

THE ABNER GLOYCE Co.

The Abner Gloyce Company
Cleveland, Ohio

Circular Handstamp. 22mm in diameter. Company name around edge, date in middle.

Magenta ink.

??? U:5/8

The A.J. Co.

The Andrew Jergens Company
2535 Spring Grove Avenue
Cincinnati, Ohio

This is the same company that today makes Jergens hand cream and other skin care products. They also made Wooberry's facial soap, Pumiss Hand-soap, Eastman's Royal perfumes, Tonka Talpa toilet soap and Violet Glycerine soap.



The
A. J. Co.
January 3
1915

Printed. This is a fancy printed cancel with the "The" in an italics script. This is one of the more common printed cancels.

Red ink.

Dec. 1 1914⁶ D:1/8,1/4,3/8,5/8,1 1/4,1 7/8,2 1/2,3 1/8,5
Jan. 2, 1915 D:1/4,5/8,1 1/4,2 1/2,3 1/8,5
March 20 1915 D:1/8,1/4,5/8,1 1/4,2 1/2,5
S:5/8
August 2 1915 D:1/4^{El},5/8,1 1/4^{El},1 7/8,2 1/2,5
January 3 1916 D:1/8,1/4^{El},3/8^{El},5/8,1 1/4,1 7/8,2 1/2,5

⁶At least two stamps per sheet are missing the period after Dec. This is a constant error.

THE F.P. CO.

The Freeman Perfume Company
Cincinnati, Ohio

This cancel was identified as Fette Perfume of New York, New York by Bill Gerlach. This could also be The Fairyfoot Products Company of Chicago which produced foot powders. The most likely is The Freeman Perfume Company of Cincinnati, Ohio, which made face powder and still exists.



THE
F. P. CO.
2-1-16

Type 1 - Three line printed cancel. Sans serifs.
Black ink.

12-1-14 D:5/8



The F. P. Co.

2-1-16

Type 2 - Two line printed cancel, with serified letters and numbers.

Black ink.

2-1-16 D:5/8

The K. Co.

The Kolynes Company
Albany, New York

Research in the Library of Congress by Scott Troutman has shown the Kolynes company was producing a toothpaste in this time period. They were also a major manufacturer of perfume ingredients, though there is no evidence they were taxed as a perfumer.



**Cancelled
The K. Co.
1915**

Printed.

These cancels were printed in a great variety of inks.

1915 D:5/8 (brown-black, brown, green and black inks)
S:5/8 (Brown ink)
1916 D:5/8 (Purple ink)

The S.C. Company

Unidentified.

The S.C.
JUN
24
1916
Company

Handstamp.

Purple ink.

JUN 24 1916 U:5/8

The S.S.W. Dental Mfg.Co. or S.S.W.D.M.CO.

The S.S. White Dental Manufacturing Company
Philadelphia, Pennsylvania

Named for Samuel Stockton White, this company produced toothpastes and toothwashes. Today under the name of S.S. White Bur they are a major manufacturer of dentists tools.



**The S S W
DEC 1914
Dental Mfg. Co.**

Type 1 - Printed three line cancel.
Black ink.

DEC 1914 S:5/8
MAR 1915 D:2 1/2



**S.S.W.D.M.CO.
JUNE 1916**

Type 2 - Roller with two to 2 1/2 images per stamp.
Black ink.

APRIL 1916 S:5/8
JUNE 1916 S:5/8

THE S.W.D. CO.

The South West Dental Company



Circular handstamp. Small circle 12mm in diameter. The word "THE" is straight across in small letters at the top, "S.W.D" goes across the center of the circle in the middle and "CO" is in small letters at the bottom. A separate date handstamp was also applied. Attribution by Troutman.
Purple ink.

MAR 13 1??? D:1 1/4

T.P. CO.

The Pepsodent Company
1104 S. Wabash Ave.
Chicago, Illinois.

Pepsodent then as now manufactures Pepsodent toothpaste.



**T. P. CO.
DEC 1914**

Mimeograph. All letters in caps sans serifs.
Purple ink

DEC. 1914 D:1/4 U:2 1/2
APR 1916 U:3/8

T. P. C. Inc.

T.P. C. Inc.

The Piso Company, Incorporated
Warren, Pennsylvania

Piso made a mouthwash called Piso's Cure that would have been taxed. It was made from marijuana and chloroform and the name Piso came from the Spanish word for floor, because in the worlds of E. Hazeltine the inventor "it will put you on the floor". Attribution by Scott Troutman.



T. P. C. Inc.

FEB 1915

Mimeograph. Company line in smaller letters with "nc" in Inc. in small letters.

Purple ink.

FEB.1915	D:1/4
SEP.1915	D:1/4
FEB.1916	D:1/4
MAR.1916	D:1/4

T.O.D. CO.

The Owl Drug Company
San Francisco, California

Owl Drug was loosely affiliated with United Drug (Rexall) and sold Rexall products in their stores. This is according to Frank Sternad, a historian for Rexall products. This handstamp was used on Rexall Hair Tonic in Owl Drug's possession when the law went into effect. Attribution by company historian Frank Stenard, who has several examples.



T.O.D. CO.
Nov 30 1914

Handstamp.
Black ink.

Nov 30 1914 U: 5/8, 1 1/4

T.R.G. & SON

Unidentified.

T.R.G & SON
DEC 8 1914

Two line handstamp. First letter could possibly be an I or J.
Purple.

DEC 8 1914 D:5/8

T-S PHCY

Unidentified



**T-S
PHCY**

FEB (1914

Handstamp.

Blue ink.

NOV 30 1914

U:1 1/4

DEC 21 1914

U:1 1/4

FEB 9 1915

U:3/8(Magenta ink)

T.T.C.G.CO.

Possibly The Teaberry Chewing Gum Company
Pittsburgh, Pennsylvania

Teaberry Chewing Gum was produced by the D.L. Clark Company. They may have gone under this name for a time.



T.T.C.G. Co.
JAN 1916

Handstamp. Company initials with serifs. Date without.
Purple ink.

JAN 1916

D:4



Art deco Freeman's Face Powder ad which mentions war tax on samples.

The black proprietary stamps of 1914-1916

U

UD Co

United Drug Company
Boston, Massachusetts

Perfin identified from postal usage by Charles Spaulding. United owned Rexall Drug stores and produced Rexall Hair Tonic which is known to have been taxed. There were undoubtedly other products.



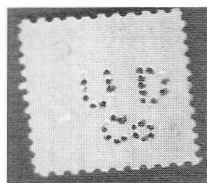
Perfin.

D:5 U: 1 7/8

U.D. CO.

Universal Drug Company
Cleveland, Ohio

This attribution was made by Field or Einstein, I do not know on what basis. This could be United Drug (Rexall).



U. D. CO.
OCT
1915

Type 1 - Three line printed cancel. Serifs.
Green ink.

OCT. 1915	D:5/8(black ink)
DEC. 1915	D:5/8
JAN. 1916	D:5/8,10
FEB. 1916	S:1 7/8 D:5/8
MAR. 1916	D:5/8, 1 1/4
JUNE 1916	D:3/8 ^{EL} , 5/8
JULY 1916	D:1 1/4



MAY 1915
U. D. CO.

Type 2 - Handstamp. Sans serifs.
Purple ink.

MAY 1915 D:5/8, 1 7/8



U.D.CO.

MAR 1915

Type 3 - Roller or Handstamp. Narrower spacing in company name. CO misspelled CC.
Brown ink.

MAR 1915

D:1 1/4 (reading up)

UG Co

Unidentified



Type 1 - Circular handstamp. Cancel with U G Co in center and horizontal bars above and below company name going across circle. Handstamp 22 mm in diameter.
Black ink.

(no date)

S:3/8



U. G. CO.

MAR 1915

Type 2 - Handstamp (possibly a roller). Wide spacing between U and G and C. Date line was added with a separate stamp. All sans serifs.
Purple ink.

MAR 1915
APR 1915
JUN 1915
JUL 1915

U:2
D:2
U:2
U:2

V. M. C.

V

V.M.C.

Unidentified



V. M. C.
NOV 24 1915

Handstamp.
Magenta ink.

NOV 24 1915 D:4

V.M.S. & CO.

Unidentified



V.M.S. & CO.
DEC 29 1914

Handstamp.
Purple ink.

DEC 29 1914 D:1/8

Vogue

Vogue Products Company
1149 Seward Street
Hollywood, California

Vogue produced face power and possibly perfume.



Vogue
Sept. 1915

Printed. With Serifs.
Purple ink.

Sept. 1915	D:1 1/4(black ink)
Oct. 1915	S:1 7/8 ⁵ (black), 2 1/2 ^{Al} (black or purple)
Nov. 1915	D:5/8 ^{El} , 5 ^{Al}
Dec. 1915	U:4 ^{Al} (black), 5 ^{Al}
Apr. 1916	D:1/4

V.P. CO.

Virginia Pope Company
New York, New York

William Gerlach listed this as Virginia Pope Company of New York, New York. Pope made face powder. This was Einstein's cancel 67 which he attributed to Vogue Products Company of Hollywood, California before the Vogue cancels were found.



V.P.CO.
Mar., 1915

Printed. Serifs.
Various Inks.

Jan., 1915	Red	D:1/4, 5/8
	Blue	D:1 1/4 ^{Al} , 5 ^{Al}
	Purple	U:5/8 ^{Al}
Mar., 1915	Red	U:1 1/4, 5
Apr., 1915	Blue	D:5/8, 1 1/4
June 1916	Purple	D:5

W

W

Possibly R. & S.A. Wright

Six millimeter high W. Example Scott Troutman has is on a diagonal. Joyce attributes a similar cancel on the battleship proprietaries to Wright.



W
DEC 1 1914

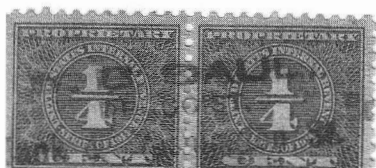
Handstamp or mimeograph.
Magenta ink.

DEC 1 1914 S:1/8

W.B. SAUL

W.B.Saul
Bank & Washington St.
Norfolk, Virginia

Saul was a druggist.



**W. B. SAUL.,
DRUGGIST
Bank & Washington St.
Richmond, VA.**

Fancy handstamp. 45 mm wide (two stamps) at its widest.
Magenta ink.

(no date)D:1/4

W.C.N.G. CO

Unidentified

Probably a gum company.



W.C.N.G. CO
DEC 1 1914

Handstamp.

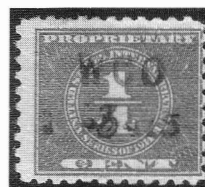
Purple ink.

DEC 1 1914 S:4

WCO

Possibly Winall Company
Cambridge, Massachusetts

Winall made Predol Hair Tonic.



WCO
-3-15

Handstamp.
Magenta ink

-3-15 D:1/4

W.E.W

Unidentified

W.E.W
12 5 14

Handstamp.
Magenta ink

12 5 14 U:1/4

W.F.S. Co.

W.F. Severa Company
Cedar Rapids, Iowa

Attribution by Bill Gerlach. No example available. Severa was a pharmacist and made 32 different products including stomach bitters, "Balm of Life", lung balsam, female regulator, corn cure, and hair tonic. Most of his proprietary medicines were hit by the Pure Food and Drug Act. The hair tonics were all for sure we know were taxed.

W.F.S.Co.
DEC 1915

Printed.
Red ink.

Dec 1915 D:5/8

WILDROOT

WILDROOT CHEMICAL CO.

Wildroot Chemical Company
Buffalo, New York

Examples of these stamps exist on a bottle in the Pharmacy Museum in Guthrie Oklahoma. Wildroot made hair preparations, pomades and dandruff remedies.



WILDROOT
MAY
18
1915
CHEMICAL CO

Handstamp.
Magenta ink.

MAY 11 1915	D:2 1/2
MAY 18 1915	D:5
MAY 19 1915	U:1 1/4
JUN 15, 19	D:1 1/4
APR 20, 19??	D:3 3/4

WIX

Unidentified



WIX,

Handstamp.
Blue ink.

(no date)D:5/8

W.M. CO.

Unidentified



W. M. CO.
JUN
??
191?

Handstamp.
Magenta ink.

JUN ?? 191? D:1/8

WOODWORTH

C. B. Woodworth
Rochester, New York

Woodworth was a perfumer. Attribution by Field or Einstein.



WOODWORTH
FEB.1'15
ROCHESTER
N. Y.

Printed.
Black ink.

FEB.1'15

D:3/8,5/8,1 7/8,5

W.R.W.Co or W.R.W.&CO.

William R. Warner & Company
113 West 18th Street
New York, New York

One of the earliest drug manufacturers.

W.R.W.Co

Type 1 - Mimeographed in script reading diagonally up.
Einstein's cancel 64. No picture or example seen.
Black ink.

Dec. 14

D:1 1/4



W. R. W. & CO.

June 1916

Type 2 - Printed cancel, Einstein's cancel 65. Serifs.
Red ink.

Mar. 1916
Apr. 1916
May 1916
June 1916

D:10
D:1/4
D:1 1/4
D:5/8

W.S. CO.

Unidentified
Denver, Colorado

The company is hard to read and could be W.B., B.S., or have M for a first letter.

W.S. CO.
S 30 1915
DENVER

Mimeographed.
Magenta ink.

S 30 1915 D:3 1/8

W.W.D.CO

W. Wernet's Dental Company
Los Angeles, California or New York, New York

Wernet's manufactured Wernet's Tooth Powder. Note- unless perfectly struck neither of these handstamps fits completely on one stamp. A few years later they became Wernet Dental Manufacturing Company.



W. W. D. CO.
7 1915
LOS ANGELES

Type 1 - Three line handstamp with Los Angeles.
Purple ink

7 1915 D:1/8, 1/4



W. W. D. CO.
NOV. 18 1915

Type 2 - Two line handstamp without Los Angeles. They also were based out of New York.
Purple ink.

NOV. 18 1915 U:5/8

WWCo

Walter Wrigley Jr. Company
Chicago, Illinois

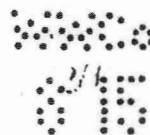
The author attributes these perfins to Walter Wrigley, Jr. Company, the chewing gum manufacturer, given the use of the four cent stamps. Charles Spauling has found both perfins used postally by Waukesha Water Company of Chicago, Illinois. Even if Waukesha produced toilet water, the use of

four cent stamps is doubtful.



Type 1 - Perfin.

2 15	D:4 ^{Al}
3 15	D:4 ^{Al}
4 15	D:4
5 15	D:4 ^{Al}



Type 2 - Perfin.

7 15	D:4 ^{Al}
8 15	D:4

W.W.JR. Co.

William Wrigley Jr. Company
Chicago, Illinois

This is the manufacturer of Wrigley's Chewing Gum.



Type 1 - Circular handstamp. "W. W. Jr. CO." inside the top one fourth of the circle and the month/day/year in the center. Diameter about 21 mm. This was apparently used only on the inventory when the law went into effect.
Black ink.

NOV 25 1914	U:4
DEC 1 1914	D:4
DEC 17 1914	D:4(purple ink)



W.W. JR CO.
DEC. 1915

Type 2 - Handstamp. often very smudgy. A magenta ink was used up until July 1915 when they switched over to a purple ink. This is one of the nicest delimiters of the two colors.

W. W. JR. CO.

W.W. JR. CO. (Continued)

Magenta ink.

JAN. 1915	D:4
FEB 1915	D:4
MAR 1915	D:4 ^{EI}
APR 1915	D:4
MAY 19	D:4
MAY 1915	D:4 ⁶
JUN 1915	D:4
JUN 19	D:4 ^{EI}

Purple ink.

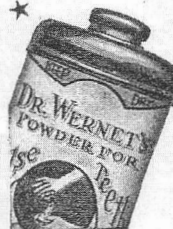
JUL. 1915	D:4 ^{EI}
AUG. 1915	D:4 ^{AI}
SEP. 1915	D:4 ^{AI}
OCT. 1915	D:4
NOV. 1915	D:4
DEC. 1915	D:4(known with 5 missing)
JAN. 1916	D:4
MAR. 1916	D:4
APR. 1916	D:4(known with 6 missing)
JUN. 1916	D:4 ^{AI}
JUL. 1916	D:4
AUG. 1916	D:4

⁶The May 1915 cancellation is known with two different shapes of the Y in May, a narrow and a wide version.

When False Teeth Irritate—

take the joy out of eating; drop when you laugh, sing, talk or sneeze, consult your dentist. But for instant relief try **Dr. Wernet's Powder**. It holds the plate tight and dispels worry and discomfort. Wernet's Powder is mildly antiseptic, pleasant to taste.

★



Sold by drug and dept. stores. Wernet Dental Mfg. Co., 112 Beckman St., New York City.

30c, 60c and \$1.00

**DR. WERNET'S
POWDER**
For False Teeth

Dr. Wernet's Powder advertising.

Tax decisions related to black proprietary stamps

Extracted from Treasury Decisions Under Internal Revenue Laws of the United States, Volumes 16-18 (1914-1916). Note the Act of October 22, 1914 contained a Schedule A of taxes on documents, and a Schedule B of taxes on proprietary articles.

TD 2063—Emergency revenue law, Perfumery, cosmetics, etc. Regulations under Schedule B, act October 22, 1914. November 9, 1914.

The following are the provisions of law specially applicable to the articles taxed under schedule B of the act of October 22, 1914, together with the regulations promulgated under the authority of that act.

Provisions of the Law Adhesive Stamps.

Sec. 5. That on and after the first day of December, nineteen hundred and fourteen, there shall be levied, collected, and paid, for and in respect to the preparations matters and things mentioned and described in Schedule B of this act, manufactured, sold, or removed for sale, the several taxes or sums of money set down in words or figures against the same, respectively, or otherwise specified or set forth in Schedule B of this act.

Sec. 8. That in any and all cases where an adhesive stamp shall be used for denoting any tax imposed by this act, except as hereinafter provided, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use or an adhesive stamp to denote any tax imposed by this act without so effectually canceling and obliterating such stamp, except as before mentioned, he, she or they shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding \$500, or be imprisoned not more than six months or both, at the discretion of the court: *Provided, That instead of cancellation by initials and date, the stamps on the articles enumerated in Schedule B shall be so affixed on the box, bottle, or package that in opening the same or using the contents thereof, the said stamp shall be effectually destroyed: and in default thereof the party making default shall be liable to the same penalty imposed for neglect to affix said stamp as hereinbefore prescribed in this act.*

Sec. 17. That on and after December 1st, 1914, any person, firm, company or corporation that shall make, prepare, and sale or remove for consumption or sale, perfumery, cosmetics, preparations, compositions, articles, or things upon which a tax is imposed by this, as provided for in Schedule B, without affixing thereto an adhesive stamp or label denoting the tax before mentioned shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not more than \$500 or be imprisoned not more than six

months, or both, at the discretion of the court.

Sec. 18. That any manufacturer or maker of any of the articles for sale mentioned in Schedule B, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, or any other person who shall take off, remove, or detach, or cause, or permit, or suffer to be take off, or removed or detached any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offense shall be committed, be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not more than \$500, or be imprisoned not more than six months, or both, at the discretion of the court, and every such article or commodity as aforesaid shall also be forfeited.

Sec. 19. That any maker or manufacturer of the articles or commodities mentioned in Schedule B, as aforesaid, or any other person who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the tax thereon shall have been fully paid by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the tax chargeable thereon, or any part thereof, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not more than \$500, or be imprisoned not more than six months, or both at the discretion of the court, together with the forfeiture of any such article or commodity: *Provided, That articles upon which stamp taxes are required by this act may, when intended for exportation, be manufactured and sold or removed without having stamps affixed thereto, and without being charged with tax as aforesaid; and every manufacturer or maker of any article as aforesaid intended for exportation, shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud as may be from time to time prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.*

Sec. 20. That every manufacturer or maker of any of the articles or commodities provided for in Schedule B, or his foreman, agent, or superintendent shall at the end of each and every month, make, sign and file with the collector of internal revenue for the district in which he resides a declaration in writing that no such article or commodity has, during such preceding month or time when the last declaration was made, been removed, or carried, or sent, or caused or suffered or known to have been removed, carried, or sent from the premises of such manufacturer or maker other than such as have been duly taken account of and charged with

Appendix: Tax decisions related to black proprietary stamps

the stamp tax, on paid of such manufacturer or maker forfeiting for every refusal or neglect to make such declaration \$100; and if any such manufacturer or maker, or his foreman, agent, or superintendent, shall make any false or untrue declaration, such manufacturer or maker, or foreman, agent or superintendent making the same shall be deemed guilty of a misdemeanor, and upon conviction shall pay a fine of not more than \$500, or be imprisoned not more than six months, or both at the discretion of the court.

Sec. 21. That the stamp taxes prescribed in this act on the articles provided for in Schedule B shall attach to all such articles and things sold or removed for sale on or after December first, 1914. Every person, except as otherwise provided in this act, who offers or exposes for sale any article or thing provided for in said Schedule B, whether the article so offered or exposed is of foreign manufacture and imported or of domestic manufacture, shall be deemed the manufacturer thereof, and shall be subject to all the taxes, liabilities and penalties imposed by law for the sale of articles without the use of the proper stamp denoting the tax paid thereon; and all such articles of foreign manufacture shall, in addition to the import duty imposed on the same, be subject to stamp tax prescribed in this act: *Provided further*, That internal revenue stamps required by existing law on imported merchandise shall be affixed thereto and canceled at the expense of the owner or importer before the withdrawal of such merchandise for consumption, and the Secretary of the Treasury is authorized to make such rules and regulations as may be necessary for the affixing and canceling of such stamps, not inconsistent herewith.

Sec. 22. That the Commissioner of Internal Revenue shall cause to be prepared and distributed for the payment of the taxes prescribed in this act suitable stamps denoting the tax on the document, article or thing to which the same may be affixed, and he authorized to prescribe such method for the cancellation of said stamps, as substitute for or in addition to the method provided in this act, as he may deem expedient***That the adhesive stamps used in the payment of the tax levied in Schedule B of this act shall be furnished for sale by the several collectors of internal revenue, who shall sell and deliver them at their face value to all persons applying for the same, except officers or employees of the Internal Revenue Service: *Provided*, That such collectors may sell and deliver such stamps in quantities of not less than \$100 face value, with a discount of one per centum, except as otherwise provided in this act.

Perfumery and cosmetics and other similar articles: For and upon every packet, box, bottle, pot, phial, or other inclosure containing any essence, extract, toilet water, cosmetic, vaseline, petrolatum, hair oil, pomade, hair dressing, hair restorative, hair dye, tooth wash, dentifrice, tooth paste, aromatic cachous, or any similar substance or article by whatsoever name the same heretofore have been, now are, or may hereafter be called, known or distinguished, used, or applied as perfumes or as cosmetics and sold or removed for consumption and sale in the United States, where such packet box, bottle, pot, phial, or other inclosure, with its contents

shall not exceed at retail price or value the some of 5 cents, one-eighth of 1 cent.

Where such packet. . . or other inclosure, with its contents shall exceed the retail price or value of 10 cents and shall not exceed the retail price or value of 15 cents, three eights of 1 cent.

Where such packet. . . or other inclosure, with it contents, shall exceed the retail price or value of 15 cents and shall not exceed the retail price or value of 25 cents, five eights of 1 cent.

Chewing gum or substitutes therefore: For and upon each box, carton, jar or other package containing chewing gum of not more than \$1 actual retail value, 4 cents: If exceeding \$1 of retial value for each additional dollar or fractional part thereof, 4 cents; under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary, may prescribe.

That all articles an preparations provided for in this schedule which are in the hands of manufacturers or of wholesale or retail dealers on and after December first, 1914, shall be subject tot he payment of the stamp taxes herein provided for, but it shall be deemed a compliance with this act as to such article on hand in the hands of wholesale or retail dealers as aforesaid who are not the manufacturers thereof to affix the proper adhesive tax stamp at the time the packet, box, bottle port, or phial or other inclosure is sold at retail.

There shall be an allowance of drawback on articles mentioned in Schedule B of this act on which any internal revenue tax shall have been paid, equal in amount to the stamp tax paid thereon, and no more, when exported, to be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United State, out of any money arising from internal taxes not otherwise appropriated: *Provided*, That no allowance or drawback shall be made for any such articles exported prior tot he date this act becomes effective. The evidence that any such tax has been paid as aforesaid shall be furnish to the satisfaction of the Commissioner of Internal Revenue by the person claiming the allowance of drawback, and the amount shall be ascertained under such regulations as shall be prescribed from time to time by said commissioner, with the approval of the Secretary of the Treasury.

Regulations

Perfumery, Cosmetics and other Similar Articles

These include all perfumeries, eu de cologne, and all other scented waters; pastilles and all scented powders, papers, medallions, aromatic cachous, or other material used to impart their odor to the breath, the air, or other substances; all cosmetics, lotions, and powders for beautifying, restoring, improving, or preserving the skin, hair, mouth, teeth, nails, or other parts of the body.

Articles under the head of perfumes and cosmetics are taxable under the statute, regardless of the style or manner in which they are put up and sold. It is immaterial how they are labeled, recommended, or advertised, or whether they are labeled at all, so long as they are known to come under

the provisions of the law.

Bulk Packages.

Articles subject to stamp tax under Schedule B are equally liable to stamp tax when sold in what are termed bulk packages as when sold in what are termed retail packages, and the value of the stamp or stamps to be affixed must correspond with and be proportionate to the price of a single retail package.

Dealers may retail directly to the consumer from such bulk packages as have been properly stamped by the manufacturer or importer, drawing from the same in quantities to suit their customers without any additional stamping, but the stamps attached to such bulk packages with only protect the original contents.

If bulk packages are broken up by the dealer drawing off the contents into smaller vessels to be put upon his shelves, or otherwise kept for future sales, the contents so drawn off thereby ceases to be identified with the stamped package in which they were originally put up by the manufacturer or sold by the importer, and such contents so put up become liable to seizure if stamps are not affixed to them.

The contents of bulk packages, liable to tax under Schedule B, which were in the hands of retailers on the 1st day of December, 1914, and therefore unstamped, must be stamped when sold at retail from said packages proportionately to the retail price of the whole package.

Unclarified Petrolatum and other Incomplete Manufactures Shipped in Bulk.

While the act specifically provides that the stamp taxes shall apply to petrolatum, it is held to be the intent of the statute to impose the tax mainly upon the clarified product. The unclarified is an unfinished product requiring to be treated with heat and otherwise manipulated before it will be accepted by manufacturing druggist as a basis for various ointments, or drawn off into small package and sold as vaseline, and may be shipped in bulk without stamps.

If, however, the unclarified, unfinished petrolatum is sold for use by consumers, either at wholesale or retail, it is liable to the stamp tax at the same rate as the finished product.

Many articles which ultimately become taxable are not so when they are first removed from the manufacturing chemist's laboratory, but are incomplete manufactures, the process of manufacture not being completed until they are bottled, labeled, or otherwise placed in a salable condition.

This regulation particularly applies to articles manufactured for dealers, to be bottled, packed, and labeled by them, and sold under their own names, when it becomes the duty of the dealers who pack and sell the goods under their own names and not the manufacturers to affix the tax stamps due.

Soaps

Soaps are ordinarily either laundry or toilet articles.

They may, however, and do become cosmetic articles, whenever the manufacturer or vendor holds them out and recommends them to the public for the softening and beauti-

fying effects produced by their use upon the hair, mouth, skin, or complexion. In other words, whenever the manufacturer or vendor takes them out of the category of laundry or toilet articles and places them in the category of cosmetic articles, he must stamp them according to the provisions of Schedule B.

Samples

Samples of perfumery and cosmetics, taxable under Schedule B, may be removed from the place of manufacture for free distribution, without stamps or payment of tax.

Every sample so removed, however, must have legibly printed thereon the following notice:

This is a free sample removed from the factory for gratuitous distribution. Any person selling or exposing for sale this sample unstamped, at any time will be liable to all the pains and penalties of the law denounced against persons selling, or exposing for sale article taxable under Schedule B.

But where, owing to the minute size of the sample, the above prescribed cautionary notice can not be legibly and neatly printed and affixed thereto, the following may be substituted.

Free sample. Penalty for sale, \$500.

Where several small free samples are packed together in a box, the whole being given as an entirety, it will be sufficient if the free sample label is placed upon the box.

Chewing Gum

On and after December 1, 1914, stamps must be affixed by the maker or manufacturer to packages of chewing gum or substitutes therefor before the same are removed from the factory for consumption or sale.

Stamps of the denomination of 4 cents have been provided for the payment of this tax. When packages exceed \$1 of retail value, the manufacturer shall affix additional stamp or stamps to cover the amount of tax due on such packages.

There shall also be affixed to each and every box, carton, jar, or other package, containing chewing gum, before its removal from the factory, a label, on which shall be printed in plain, legible letters, the number of small tablets, 1-cent packages, or other small packages of chewing gum contained therein, and the retail price of each such tablet or small package of gum, in form as follows:

100 1-cent packages, retail value	\$1.00
20 packages, 2 for 5 cents, retail price50
60 packages, 3 for 5 cents, retail price	1.00
12 packages, 5 cents each60

There shall also be affixed to each package a label, upon which shall be printed in plain and legible letters the manufacturer's name, with town or city address, and the number of district and the State in which the factory is located, for example: "John doe, Manufacturer, Philadelphia, First District of Pennsylvania." These label may be printed on the boxes or cartons if preferred.

Samples for salesmen, or for mailing, or for free distribution, shall be taken only from packages which have been

Appendix: Tax decisions related to black proprietary stamps

duly stamped and shall be marked as provided elsewhere in these regulations.

The stamps on emptied packages will be destroyed.

When chewing gum and cachous are to be sold through automatic vending or selling machines, the same are to be kept in the regularly stamped boxes, packages, or containers until placed in the machines, when the stamps shall be destroyed. The chewing gum and cachuous shall be securely locked in the machine and shall not be removed therefrom except through the regular aperture controlled by the mechanism.

Articles On Hand, December 1, 1914

The statute governing this matter is as follows:

That all articles and preparations provided for in this schedule which are in the hands of manufacturers or of wholesale or retail dealers on and after December 1, 1914, shall be subject to the payment of the stamp taxes herein provided for, but it shall be deemed a compliance with this act as to such articles on hand in the hands of wholesale or retail dealers, as aforesaid, who are not the manufacturers thereof to affix the proper adhesive tax stamp at the time the packet, box, bottle, pot or phial, or other enclosure with its contents is sold at retail.

Under this provision it is held that articles liable to tax in the hands of a retail dealer who is not the manufacturer thereof, December 1, 1914, must be stamped by such retail dealer when he sells them at retail.

Articles liable to tax in the hands of wholesale dealers who are not the manufacturers thereof on and after December 1, 1914, may be sold by such wholesale dealer to other wholesale dealers or to retail dealers without stamping the same, the obligation to stamp being limited to sales at retail.

All articles in the hands of manufacturers on said date liable to tax must be stamped before removal from the place of manufacture.

Retail Price

Dealers, in stamping articles on hand December 1, 1914, when sold at retail, must adhere to the normal retail price and stamp the article accordingly, and not according to some "cut price." Where a price is printed or stamped on the article or container, that will be considered as the normal retail price.

The manufacturer or importer shall pay the tax upon the normal retail price or value of the taxable articles under Schedule B manufactured or imported by him, and affix the corresponding adhesive stamps to the same before removal from the place of manufacture or importation. This duty is imposed on the manufacturer or importer by law, and he will be held strictly responsible for a due compliance with the statute.

This retail price or value is a price such as a single package or other small quantity would be normally sold at to consumers at the place of manufacture or importation. If the manufacturer pays the tax upon the retail price in good faith according to this rule, he need apprehend no complaint if at

different times and in different places the article is retailed for a greater or less sum than denoted by the stamps affixed thereto.

Five cents being the lowest retail price mentioned in Schedule B, taxable articles retailing for a less sum may be packed together under one wrapper, band or other inclosure, when the retail price of said package shall not in the aggregate exceed 5 cents, and a stamp of the value of one-eighth of one cent shall be affixed to the outside band or wrapper, or other inclosure, in such a manner that the stamp shall be wholly destroyed in opening it. In such cases each subpackage shall have printed thereon the words: "Sold from a duly stamped package."

Affixing stamps

Section 8 provides that instead of cancellation by initials and date, the stamps on the articles enumerated in Schedule B shall be so affixed on the box, bottle, or package that in opening the same or using the contents thereof the said stamp shall be effectually destroyed, but section 22 authorizes the Commissioner of Internal Revenue to prescribe such method of cancelling stamps as he may deem expedient in lieu of the method provided in this act. In pursuance of this requirement, where articles are sold to the public in boxes, bottles, tins, or other similar packages without any other covering, the stamp shall be so affixed to the box, bottle, tin or other package of such character that in opening the same the stamp will be destroyed. Where boxes, bottles, tins or other containers are usually offered to the public in wrappers or cartons, the stamp shall be affixed in such manner as to seal the wrapper or carton. In case of double-end cartons, the stamps shall be affixed to the top end lapping over on the side.

There are some articles not usually offered to the public in cartons, containing patent stoppers, etc., which make it impossible to affix a stamp in the manner provided by law. Where it is clearly impracticable to affix the stamp so that it will be destroyed in using the contents, the stamp may be affixed upon one side or the bottom of the bottle.

Where articles are subject to tax are usually displayed for sale in fancy or expensive outer cases or containers to which it is impossible without marring the container to affix the stamp in such manner as to break it on opening, the stamp may be affixed in such place as will not mar the appearance of the container.

Where articles are usually offered for sale in small containers mounted on cards, the stamp covering all articles affixed may be attached to the card.

Where several articles, all taxable or some taxable and some untaxable, are packed together for sale as entireties, the stamp covering the tax on the taxable contents may be placed on the container.

In all cases where the stamps are not so affixed as to be broken when the container is opened, the stamps is to be canceled with the initials of the manufacturer and the month and year.

Manufacturer's Statements.

The black proprietary stamps of 1914-1916

At the end of each and every month, the manufacturer or maker or packer for distribution of any of the articles or commodity provided for in Schedule B must make a declaration as provided in section 20 of the act.

Articles Exported Without Stamping, and Drawback on Stamped Articles Exported

Articles liable to tax under Schedule B, when intended for exportation, may be manufactured and sold or removed without having the stamps affixed thereto and without being charged with tax as aforesaid, by giving bond and complying with regulations to be provided by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. See section 19. An allowance of drawback on articles mentioned in Schedule B which have already been stamped and afterwards exported, is allowed.

Regulations made in pursuance of the foregoing provisions will be furnished to parties interested, on application to collectors of internal revenue.

Imported Articles

All perfumeries, cosmetics, chewing gum, etc., imported from foreign countries are liable to the stamp tax as similar articles of domestic manufacture, in addition to the import duty on the same, and the stamps must be affixed by the owner or importer before the same are sold or offered for sale, and affixed in the same manner, upon every packet, box, bottle, phial, or other inclosure containing the same.

No exception is made in this respect for articles sold in original and unbroken packages in which the bottles or other inclosures were packed by the manufacturer before importation. All such must be unpacked for the purpose of stamping the primary package. Importers may, however, supply manufacturers abroad with internal revenue stamps to be affixed to the respective articles before shipment.

Collectors to Make Examinations

Collectors and revenue agents will make examinations of the retail drug stores, pharmacies, and other places in their districts to ascertain if the medicinal articles and other articles mentioned in Schedule B, contained in stock and offered for sale, are stamped according to law wherever liable under the foregoing instructions.

In cases where the officer is not able to determine liability to tax, or where there is reasonable doubt, samples should be sent to the this office marked "Law Division" for decision. Samples sent for this purpose should include all wrappings, circulars, advertisements, etc., pertaining to the sample in question, and should be accompanied by a letter of transmission giving full information concerning the same.

TD 2076—Chewing gum in broken packages, November 23, 1914.

"...all chewing gum in broken packages should be stamped before being sold at retail."

TD 2080—Record keeping, December 4, 1914.

Whenever, under the provisions of section 10, act of October 22, 1914, collectors furnish to any assistant treasurer of the United States, or designated depository, or any postmaster, wine documentary or proprietary stamps without prepayment, they should open accounts with them in Record No. 43 and require monthly reports similar to those received from their stamp deputies. . .

For Proprietary stamps. Record 104, daily record of proprietary stamps sold; . . . Form 427-A, purchaser's requisition for proprietary stamps; Form 451, deputy collector's report of proprietary stamp transactions; . . . Form 459, schedule of sales of documentary and proprietary stamps on which discount was allowed.

TD 2082—Stamping display containers, December 3, 1914.

The provision of the regulations authorizing the stamping of display cards to which small articles are affixed in lieu of stamping each separate article is extended to cover other display containers in which small articles are customarily displayed for sale and retained in the container until disposed of.

Several different lines of samples have been exhibited to this office to which it is impracticable, because of minute size, construction, or material, to affix even the smaller caution label provided in the regulations for fee samples. In such cases the full caution notice provided in the regulations should be prominently affixed to the box in which such samples are packed and from which they are distributed to the public.

TD 2086—Witch-hazel, December 10, 1914.

"Referring to your visit of recent date, you are informed that extract of witch-hazel removed from the factory and sold to barbers, barbers' supply houses, or others, to be used or labeled as a toilet water, must be duly tax paid and have the stamps affixed to the containers, regardless of the size of same.

Where, however, extract of witch-hazel is removed from the factory in bulk for shipment or sale to druggists and portions will be sold for medicinal purposes and portions sold as toilet water, the same need not be tax paid and stamped by the manufacturer. In such case the person thus receiving the goods and drawing same off and labeling them for sale must pay tax and affix the stamps to the smaller containers into which drawn of such portion as is sold as toilet water. In the case of such removal of bulk goods from the factory for shipment to druggists there should be affixed to the bulk package a label reading as follows:

"These goods are removed from the factory in an unfinished condition and need to be drawn off into smaller bottles, labeled in the name of the person thus drawing off, wrapped and otherwise put in a salable condition. Notice is hereby given to the person thus drawing same off, labeling, packing, and placing them in a salable condition, that the tax must be paid on such portion as is sold as toilet water or without medicinal claims, and the necessary stamps be affixed to the

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bottles or other containers into which same are drawn. The portion sold for medicinal purposes need not be tax paid and stamped."

The label should be dated and signed by the manufacturer.

It may be stated that witch-hazel commonly used for medicinal purposes and sold under appropriate labels is not held to be taxable under Schedule B of the act of Congress approved October 22, 1914. When removed or sold as a toilet water in its ordinary condition or colored and perfumed it is held to be taxable under said act.

Witch-hazel removed from the factory for purely medicinal purposes is not taxable."

T.D. 2094—Soaps, December 16, 1914.

"It is held that your Woodbury's Facial Soap and Benzoin and Almond Lotion Soap are justly taxable under said act.

It may be stated for your information that such soaps as Packer's Tar, Resinol, Palmer's Skin Success, Cuticura, Palmolive, Pear's Glycerine, Nyal's Face Cream Soap, and other high-grade soaps in the same class for which claims are made as cosmetics, skin and hair improvers, and beautifiers, may be regarded as good examples of soaps taxable under the statute. Where claims are made by manufacturers of ordinary toilet and laundry soaps as to the cosmetic and beautifying effect of their soaps on the skin, hair, etc., the tax must be paid or the labels and advertising be so modified as to justify placing them in the category with ordinary toilet or laundry soaps.

Such medicated soaps as ichthyol, carbolic, iodoform, sulphur, etc. are exempt, provided the medication is actual and bona fide and no claims are made for same as cosmetics and beautifiers of the skin or hair or both.

Ordinary laundry soaps, simple soap shampoos, liquid and solid, and tincture of green soap are exempt, provided as above stated, no claims are made for same as cosmetics or beautifiers of the skin and hair."

T.D. 2095—Tooth and mouth washes, December 15, 1914.

"Tooth washes are specifically taxed by the act in question and mouth washes are held by the regulations to be included as taxable. This includes such antiseptic and antacid preparations as are commonly sold by the retailer under labels as tooth and mouth washes, dentifrices, prophylaxis, etc. The following are regarded as good examples: Listerine, Vernas, Prophytol, Glycothymoline, Wampole's Formolid, Wampole's Formolid Magnesia, Borolyptal, Pyrodenta, Thycalol, Odol, A.D.S. Antiseptic, Borine, Zongiva, Camphenal, Pastureine, Euthymol, Phenol Sodique, etc.

It is recognized that some of these preparations have double uses and are commonly used by physicians, dentists, and others for other purposes than washing the teeth and mouth. In such cases only those portions put up under appropriate labels and sold as tooth and mouth washes are held to be taxable. Those portions which are sold under appropri-

ate labels for strictly medicinal uses, other than tooth or mouth washes, are not held to be taxable under said act."

T.D. 2096—Hair products, December 21, 1914.

"Under Schedule B of the act of Congress approved October 22, 1914, hair oils, pomades, hair dressings, hair restoratives, hair dyes, and any similar substances are taxable. This is held to include tonics, stains, bleaches, improvers, beautifiers, depilatories, brilliantines for hair and beard under whatever name sold or known, whether liquids or solids and regardless of shape. Under this head are included soaps which are advertised and sold as hair restorers, improvers and beautifiers.

The following list includes good examples of such taxable manufacturers:

Danderine—a grower
Seven Sutherland Sisters Corporation—a hair beautifier.
Herpicide—a dressing
Kutico—a tonic and dressing
Hair Vigor—Ayer's make.
Hall's Hair Renewer.
Corollas Hair Tonic—a grower.
Hirsutus—a grower (Baker's)
Haye's Hair Health—dressing and invigorant.
Wyeth's Sage and Sulphur—a color or dye.
Lyons Kathairon—a renewer and grower
Parisian Sage—a dressing
Walnutta—hair stain
C. Damchinsky's Hair Dye.
Mrs. Potter's Walnut Hair Stain.
Tricopherous Barry's—a restorer
Eau de Quinine—a dressing and tonic
Vaseline Hair Tonic—an oil or dressing.
Palmolive Shampoo—arrests falling hair.
Westphal's Auxiliator—a dressing
Coke Dandruff Cure and Hair Tonic and Dressing.
Colgate's Quinol—a tonic and grower.
Bandoline—a hair dressing.
Arabian Egg Shampoo—a beautifier and grower.
Canthrox—beautifier.
Burnett's Cocoaïne—a dressing.
Mansfield's Capillaris—a dressing.
Parker's Hair Balsam—a dressing.
Quinzoin—hair grower and tonic.
Sanitol—a grower and beautifier.
Colgate's Brilliantine—adds softness and gloss to hair and beard.
Pomades.
Ford's Hair Pomade.
Nelson's Hair Dressing.
Lanoline.
Ruby Dressine.
Pomade Litholine.

It may be that some such preparations have been held exempt by this office on incomplete information supplied, and if such be a fact, the attention of this office should be

called thereto.

Simple soap shampoos, for which no claims are made as beautifiers, restorers, improvers, dressings, etc., are held to be exempt. Changing of labels and literature will not be permitted to exempt such justly taxable manufacturers.

Ordinary shaving soaps, powers, pastes, and creams are exempt unless cosmetic virtues are claimed for them.

Collectors, revenue agents, and others will give his matter prompt attention."

T.D. 2098—Perfins, December 18, 1914.

"...you are advised that the regulations provide that "this [manuscript cancelling] will not be required where stamps are canceled by perforation."

This does not mean that a perforating machine outlining initial and date by perforation must be used, but it will be a sufficient compliance with the regulations if, after initials and date have been written on the stamp, several perforations, sufficient to prevent washing and resale of stamp, are made with an ordinary hand punch before affixing the stamp to the document."

T.D. 2099—Packer's Tar Soap, December 17, 1914.

"You are informed that a ruling of this office, dated November 19, 1914, holding Packer's Tar Soap to be exempt from tax under Schedule B of the act of Congress approved October 22, 1914, has been revoked in a ruling issued December 12, 1914, as the result of further investigation of the general question of the taxability of medicinal or cosmetic soaps.

In view of the peculiar facts in this case, however, such soap as was removed from factory before December 16, 1914, whether in manufacturer's warehouse or in the hands of jobbers or retailers, need not be tax paid or stamped.

T.D. 2014—Tooth and mouth wash, December 26, 1914.

"T.D. 2095 requires tax payment and stamping of such portions of antiseptic and antacid preparations as are sold under appropriate labels as tooth and mouth washes and exempts those portions sold under appropriate labels for other purposes than tooth and mouth washes, thus recognizing the double use of same. Many such preparations are sold in different sized bottles or containers and manufacturers and others are hereby authorized to blot out or otherwise eradicate the words "tooth wash," "mouth wash," or "tooth and mouth wash," as the case may be, from the labels and other printed matter for those bottles or containers to be sold for other purposes, and thus exempt same from taxation.

It may be stated that some much preparations may have been exempted on incomplet information supplied and if such be a fact the attention of this office should be called to the matter.

It will be understood that there are many others of these washes than the ones enumerated in T.D. 2095 and all are equally liable to taxation.

These instructions apply to tooth or mouth washes and are not authority for changing labels on detrifrices and other

taxable manufacturers to avoid taxation."

T.D. 2108—Petrolatum and Vaseline, December 30, 1914.

"Regulations contained in T.D. 2063 [the original law], in regard to manufactures taxed under Schedule B of the act of Congress approved October 22, 1914, are amplified and modified as follows:

All petrolatum and vaseline and similar substances used in the arts and trades, such as the manufacturer of lubricants, inks, transparent envelope windows, shoe polish, waterproofing, etc., may be removed from the factory or refinery without payment of tax or affixing the stamps to the containers. All finished or refined petrolatum and vaseline or similar substances removed from the factory and sold to consumers in jars, bottles, or cans, including white, blue label, perfumed, etc., or for sale at retail for toilet purpose, must be tax paid. The tax must be paid in all cases by the manufacturer or refiner, except as hereinafter provided. . ."

Basically the same as T.D. 2086.

T.D. 2149—Tooth and Mouth washes, February 13, 1915.

"The attention of this office has been called to the fact that deputy collectors, inspectors, and other officers connected with the Internal Revenue Service are interpreting the statute approved October 22, 1914, and the Treasury decisions thereunder, relative to tooth and mouth washes, in a widely diversified manner, and frequently with considerable harshness as regards tax payment and stamping by retailers.

In regard thereto the attention of such officers is called to the fact that listerine, peroxide of hydrogen, glycothymoline, and many other such compounds held to be taxable under T.D. 2095 and T.D. 2104 have many medicinal uses other than for washing the teeth and mouth, and it is desired, therefore, that this fact be recognized and the law be enforced with as little harshness or friction as possible. Where such preparations are found in the dentifrice department in the usual dentifrice sizes of retail stores, and the same where in the hands of wholesale and retail dealers on December 1, 1914, but of which they were not the manufacturers, it is thought that such preparations should be tax paid and stamped by the retailer. Such compounds, however, in larger containers found in the prescription department of retail stores need to be tax paid and stamped unless portions thereof are sold to customers as tooth and mouth washes, in which case such portions only should be tax paid and stamped. The words "tooth and mouth wash," however, should be blotted or stricken from the labels on the larger bottles in the prescription department.

As regards the product of the factories shipped on and after December 1, 1914, it is thought that instructions contained in T.D. 2095 and T.D. 2104 are sufficiently explicit for the guidance of such manufacturers."

T.D. 2150—Chewing gum, February 13, 1915.

"It has been represented to this office by manufacturers of chewing gum that in many sections of the country such gum can only be kept advantageously in glass jars, and that

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many such jars have been supplied retailers by manufacturers at very considerable cost, and the request has been made, therefore, to continue the use of such jars in selling gum. This office has, therefore, assented to the transfer of chewing gum from stamped pasteboard boxes to glass display jars, or small glass cases used for chewing gum solely, provided a portion of the box bearing the stamp, canceled with date and initials, is transferred with each lot of gum and is conspicuously displayed in such jar or case."

T.D. 2156—Pear's soap, Feb. 18 1915.

"Under T.D. 2094, dated December 16, 1914, Pear's soap was cited as an example, with a number of other soaps, and held to be justly taxable under Schedule B of the act of Congress approved Oct. 22, 1914, upon cosmetic claims made for same in advertising matter and current literature, upon which representations same was held out and sold to the public. Said Treasury decision contains a clause providing for the exemption of ordinary toilet and laundry soaps for which cosmetic claims and beautifying effects upon the skin, hair, etc., have been made through the elimination of such

claims and advertising matter upon the cartons, wrappers, and current literature.

The American agents for Pears Soap Co., by one of their officers have made a sworn statement that Pears' glycerine soap is not a cosmetic and contains no added ingredients intended for cosmetic purposes, and contains no cosmetic virtues except as may be or are contained in any other pure and carefully manufactured soap.

In view of this affidavit, this soap is held to be exempt from taxation under the schedule in question, providing the advertising matter in current literature or elsewhere in which cosmetic claims are made for the soap are withdrawn and abandoned. Such cosmetic claims consist of such phrases as "the ideal beautifier" and "the greatest complexion soap ever manufactured," etc.

T.D. 2157—Palmolive soap, February 19, 1915.

The same as T.D. 2156 except that in this case the president of B.J. Johnson Soap Co. makes affidavit that Palmolive is not a cosmetic soap, and as such it is ruled to be nontaxable.

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