

J. S. DURET.
Calculator.

No. 233,840.

Patented Nov. 2, 1880.

Fig. 1.

A			
Rate of Taxation \$1.50.			
Valuation	Taxes	Valuation	Taxes
100	1 50	2600	39 00
200	3 00	2700	40 50
300	4 50	2800	42 00
B			
Without Poll Tax		With Poll Tax	
600	9 00	3100	46 50
10	15	3200	48 00
800	12 00	3300	49 50
20	30	3400	51 00
1000	15 00	3500	52 50
30	45	3600	54 00
1200	18 00	3700	55 50
40	60	3800	57 00
1400	21 00	3900	58 50
50	75	4000	60 00
1600	24 00	4100	61 50
60	90	4200	63 00
1800	27 00	4300	64 50
70	1 05	4400	66 00
2000	30 00	4500	67 50
80	1 20	4600	69 00
2200	33 00	4700	70 50
90	1 35	4800	72 00
C			
2500	37 50	5000	75 00
A			

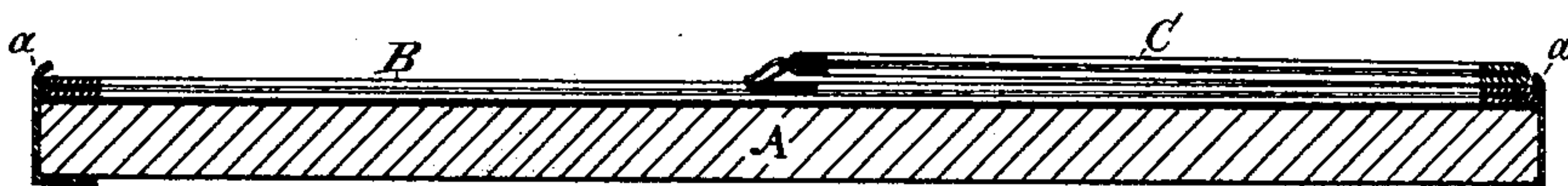
Fig. 2.



Fig. 3.



Fig. 4.



WITNESSES.

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JAMES S. DURET, OF PERU, INDIANA, ASSIGNOR TO RICHARD B. RUNYAN,
OF SAME PLACE.

CALCULATOR.

SPECIFICATION forming part of Letters Patent No. 233,840, dated November 2, 1880.

Application filed January 26, 1880.

To all whom it may concern:

Be it known that I, JAMES S. DURET, of the city of Peru, county of Miami and State of Indiana, have invented certain new and useful Improvements in Devices for Computing Taxes, of which the following is a specification, reference being had to the accompanying drawings, which are made a part hereof, and on which similar letters of reference indicate similar parts, and of which—

Figure 1 is a face view of my improved device; Fig. 2, a sectional view thereof on the dotted line xx ; Fig. 3, a sectional view on the dotted line yy , and Fig. 4 a sectional view on the dotted line zz . Said Figs. 3, 4, and 5 are drawn on a larger scale than Fig. 1, so as to give a clear idea of the relative positions of the several parts.

The object of my said invention is to produce a device by means of which taxes and like matters can be easily, accurately, and rapidly computed, which object is accomplished by the construction and combination of parts herein shown and described.

Referring to the drawings, a board or plate, A, forms the base of the device, upon which is a table containing the information in so far as it relates to even hundreds of dollars of taxables or like matters, the particular form of which is preferably that shown.

Upon the base A, and moving over it in the grooves or slides aa , is the frame B, in which is a second table, to be used in connection with the first, containing the information in so far as it relates to less sums than a hundred dollars of taxables, arranged in similar order and to occupy like relative positions as similar matter in the first table.

Each line of matter in the second table is preceded or succeeded by an opening of about its own size, through which a line in the first table can be seen. Thus, by bringing such fractional number or line into juxtaposition with such line containing a whole number as will, together with such whole number, represent the whole amount of value of taxables, and adding together the amounts which are set against them to represent taxes, the whole amount of taxes is at once shown without further computation.

In order that the same device may be employed to compute taxes which include a poll-tax and those which do not, without changing the tables, I attach to the frame B a hinged frame, C, containing a table having the same matter as that upon the table in the frame B, with the addition of the amount of the poll-tax to each amount of other tax.

In order that my invention may be more clearly understood, I will now explain it in connection with practical examples.

Referring, now, to the left-hand portion of Fig. 1, it is desired to ascertain the tax on \$2,290 of taxables, the rate being \$1.50 per \$100. The frame B is moved until the figures 2200 in the first column of the first table are seen through the opening just above the figures 90 in the first column of the second table. $\$2,200 + \$90 = \$2,290$, the sum desired. Set against \$2,200 are seen \$33, the tax thereon, and against \$90 are seen \$1.35. $\$33 + \$1.35 = \$34.35$, the required tax.

The right-hand side of Fig. 1 shows the frame C, containing a table in all respects like that in the frame B, except that it is made to include in the amount of taxes a poll-tax of \$0.75. By turning this frame on its hinges cc so as to cover that portion of the table employed in the foregoing computation the amount against \$90 would be \$2.10 instead of \$1.35, and the total amount of tax would be \$35.10 instead of \$34.35.

Figure 1 in the drawings is only made to show a single column of taxes. In many places it is the custom to pay taxes in two installments. This may be shown by additional columns, giving the amounts of "first installment," "second installment," and "total" under the general head of "taxes."

The frames of my device are usually constructed of sheet metal, except the base A, which is preferably of wood or other lighter substance. This matter, however, I do not regard as specially important, but expect to use any material I may find desirable or convenient.

By varying the matter and arrangement of the tables this device can be used for computing other matters as well as taxes.

I claim—

1. In a device for computing taxes and like matters, the combination of a base, a sliding frame, and a swinging frame, arranged and operating substantially as and for the purposes
5 set forth.

2. In a device for computing taxes, &c., a sliding frame, B, having a swinging frame, C, hinged thereto, one of which frames shall contain a table of taxes which does not include a
10 poll-tax and the other of which shall contain

a table which does include a poll-tax, substantially as and for the purposes specified.

In witness whereof I have hereunto set my hand and seal, at Indianapolis, Indiana, this 21st day of January, A. D. 1880.

JAMES S. DURET. [L. S.]

In presence of—

C. BRADFORD,

ARTHUR HOLLADAY.