

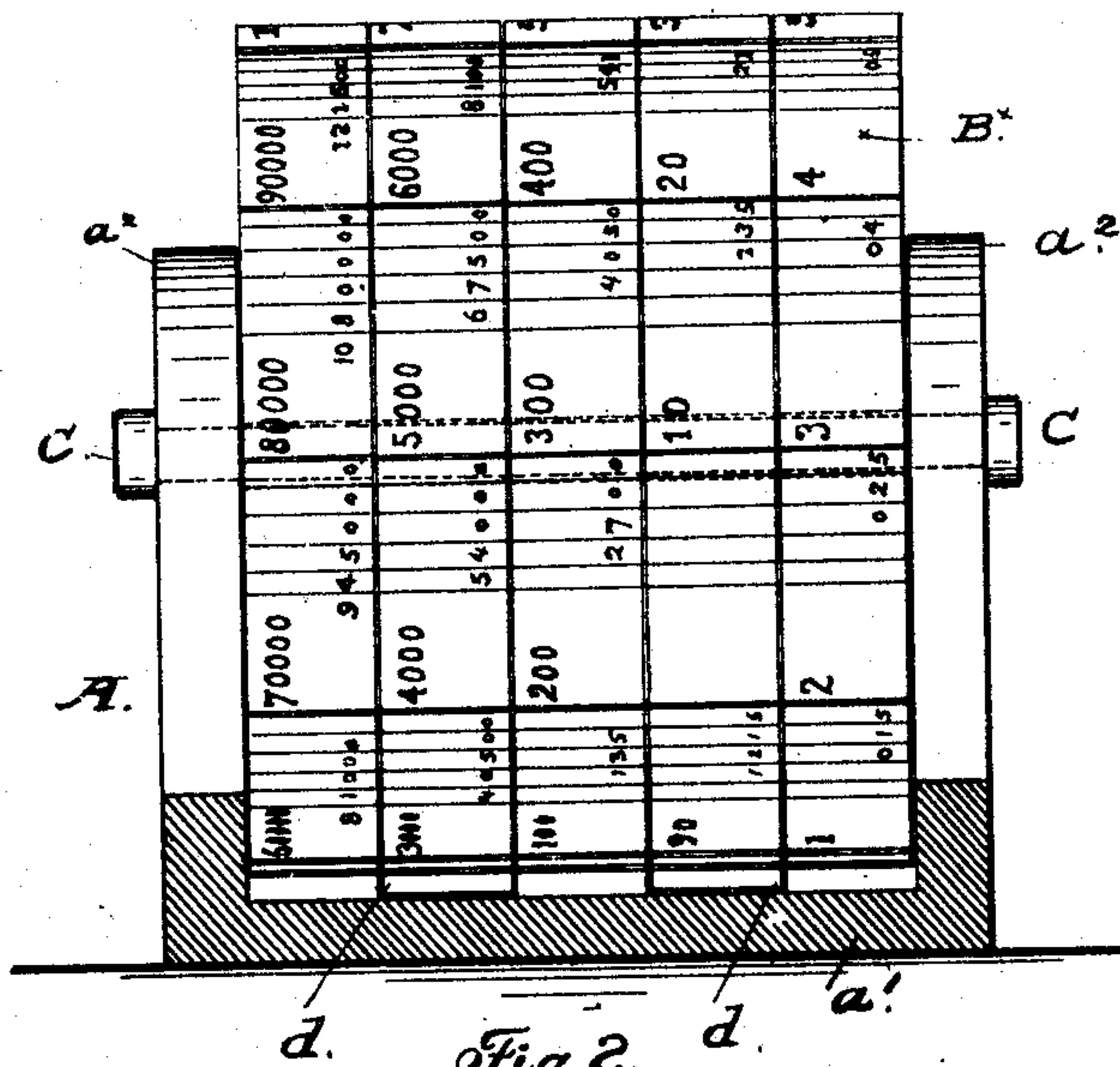
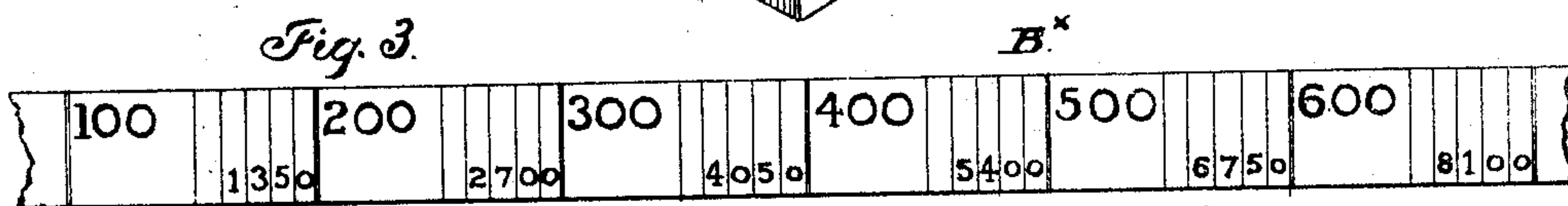
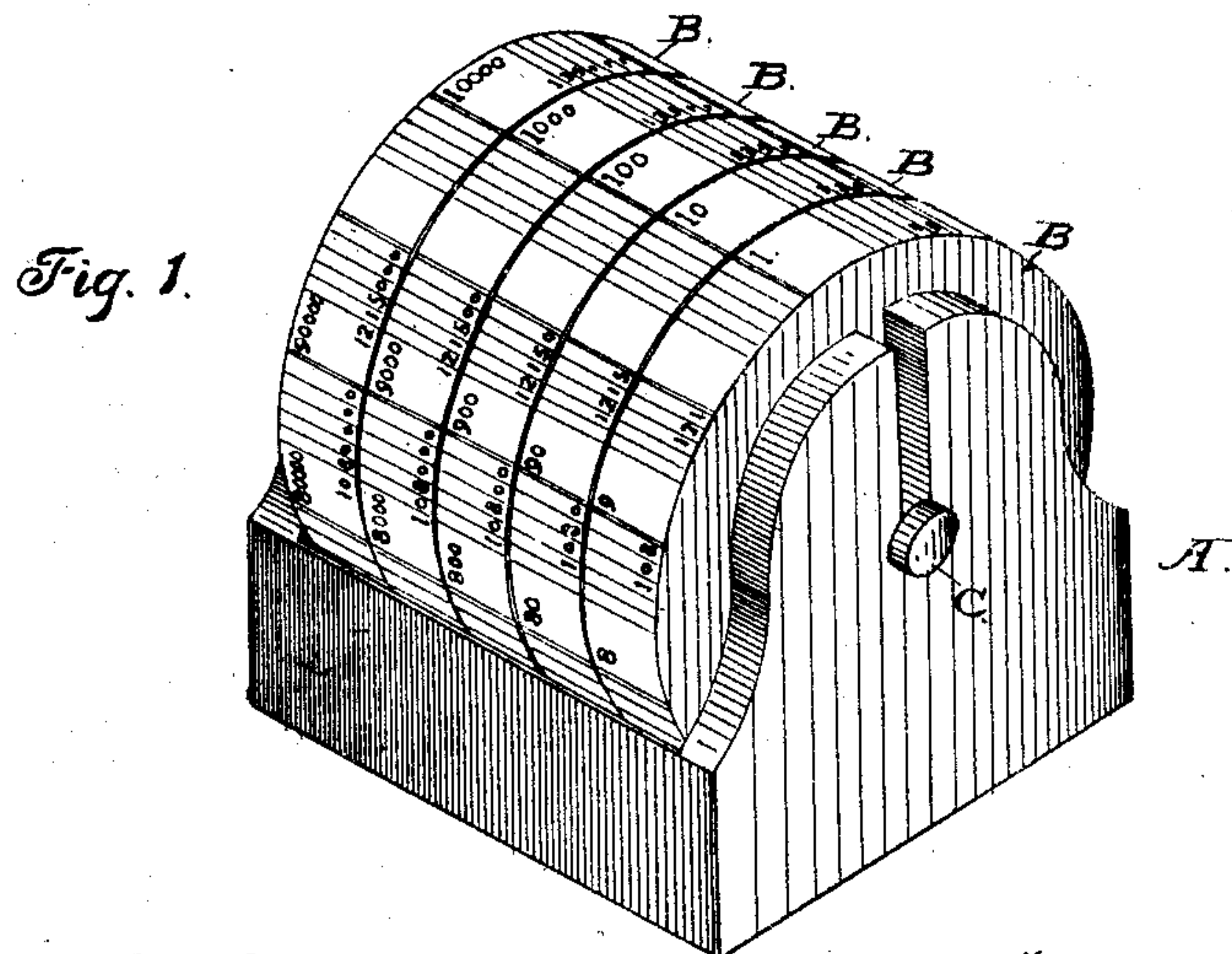
No. 628,895.

Patented July 11, 1899.

W. F. PARKER.
TAX COMPUTING DEVICE.

(Application filed Mar. 22, 1898.)

(No Model.)



Witnesses:

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UNITED STATES PATENT OFFICE.

WILBER F. PARKER, OF SAN JOSÉ, CALIFORNIA.

TAX-COMPUTING DEVICE.

SPECIFICATION forming part of Letters Patent No. 628,895, dated July 11, 1899.

Application filed March 22, 1898. Serial No. 674,826. (No model.)

To all whom it may concern:

Be it known that I, WILBER F. PARKER, a citizen of the United States of America, residing in the city of San José, county of Santa Clara, and State of California, have invented an Improved Tax-Computing Device, of which the following is a specification.

My invention has for its object to provide a device for simplifying and reducing the labor of computing taxes, interest, percentage, or discounts upon given sums from one dollar upward to any amount; and the invention consists in the described construction and combination of parts, producing a simple, compact, and efficient device or instrument for the purposes mentioned, all as hereinafter explained, and pointed out specifically in the claim at the end of this specification, reference being had to the accompanying drawings, forming part thereof.

In the drawings referred to, Figure 1 is an isometrical projection of a device or instrument constructed according to this invention for computing taxes. Fig. 2 is a side elevation of the device, showing the lower portion of the frame in section. Fig. 3 is a plan of a portion of one of the ruled strips or ribbons which are fastened to the circumference of each disk.

The instrument or device is composed of a frame or casing A, a number of disks or broad-faced wheels B B, and a ruled strip B^x on the circumference of each disk, divided by transversely-ruled lines into columns or spaces to carry figures.

The casing A is constructed with a flat bottom *a'* to rest on the surface of the desk or on any convenient flat surface and with standing sides *a''*, provided with slots A³, extending from the upper edges downward and terminating at bearings A⁴, that furnish a support for a horizontal rod or spindle C above the bottom *a'*. On this rod are fitted, so as to turn smoothly and independently one of another, the wheels or disks B.

Spring tongues or strips *d*, of metal, inserted between the disks and secured to the bottom of the frame or case, keep the sides of the disks from direct contact, and each tongue is arranged to exert some degree of friction against the contiguous disks, so as to prevent the disks from turning too easily on the

axis and at the same time allow them to be readily moved and set by hand.

The broad-faced rim of each disk is divided 55 by transverse lines into divisions of uniform size, in which are printed or otherwise permanently marked in regular order, following one another around the circumference, the sums or amounts on which the tax or interest or 60 rate is to be computed. Each division is ruled off by faint lines into a number of columns for dollars, cents, and mills, a suitable character of surface being provided for writing upon with pen and ink, so as to allow 65 the different amounts to be filled in by hand in making up the tax or interest or other rate upon the sum indicated by the printed figures in each division.

An inexpensive and very convenient way 70 of filling up and making ready each disk for operation is to provide a band or strip of paper or other suitable flexible material of proper width and length to extend around and cover the circumference of each disk and 75 then mark off this band into equal divisions and each division into parallel columns by transverse lines, so that the band can be secured around the circumference of the disk by means of paste or some other effect- 80 ive adhesive material after the figures have been filled in by hand. This will be found a more inexpensive way of placing or marking the figures in each division around the circumference than in writing the amounts 85 directly upon the surface of the disk.

Fig. 3 represents a portion of the band or tape with the divisions properly marked and spaced for the third or "hundreds" disk, beginning with the sum of one hundred dollars 90 and increasing in regular successive order by hundreds through the whole number of divisions up to and including nine hundred dollars in the last numbered division. The strips for the other disks are spaced and the 95 sums printed therein in similar manner, according to the position of each disk, the divisions on the strip for the first disk being numbered from "1" to "9," inclusive, and so on, the numbered divisions in one disk in- 100 creasing in value over those in the next disk in the same proportion.

In addition to the printed figures expressing the value of the divisions on the rim of

the disk the columns or ruled spaces in each division are filled in with the amount of the tax on the sum expressed by the printed figures, which amounts are computed according to the existing tax rate, and the whole number of divisions being properly filled in the instrument is ready for use.

As thus constructed and arranged for computing taxes on any sum from one dollar to one hundred thousand dollars the device will be operated as follows: To ascertain the amount of tax on any given sum between one dollar and one hundred thousand dollars, one, two, or more of the disks are rotated by hand in successive order until the printed figures in the divisions required to express the given sum or amount are brought into line at the tops of the disks or over the line of the axle, where the figures can be easily read. Now while the disks remain in such position of adjustment the figures contained in the ruled columns or spaces one under another in the same division are added together, and the sum total will be the amount of tax on the sum or amount expressed by the sum of the figures contained in the left-hand portions of the divisions. Thus, for illustration, referring to Fig. 2 of the drawings, to ascertain the amount of tax on ninety-six thousand four hundred and twenty-four dollars, the rate one dollar and thirty-five cents on the hundred having previously been calculated and written in the ruled spaces for all the disks, the "ten-thousands" disk is turned until the division marked "90,000" is brought to the top of the device, after which the remaining "thousands," "hundreds," "tens," and "units" disks are rotated and set in position, so that the divisions on those disks in line with the

"90,000" on the highest disk will represent the above-named sum of ninety-six thousand four hundred and twenty-four dollars. The tax on that sum is then found by adding together the columns of figures contained in the ruled spaces to the right of the first-mentioned numbers.

It will be noticed that as the scope of the device is governed by the number of disks provided and arranged for operation in the frame the number of disks may be increased or diminished and the device or machine still be within the limits of my invention.

It will be obvious that the device as thus constructed is applicable to similar purposes and uses, such as computing interest, percentage, or discounts.

Having thus fully described my invention, what I claim therein as new, and desire to secure by Letters Patent, is—

In a tax-computing instrument, the combination with a casing having upwardly-extending sides provided with slots extending from their upper edges downward and terminating in bearings; of a spindle resting in the bearings and extending across the frame, a series of disks loosely journaled on said spindle independent of each other and provided with computing-scales on their peripheries, and springs secured within the casing and extending between the disks, substantially as and for the purpose set forth.

In testimony that I claim the foregoing I have hereunto set my hand and seal.

WILBER F. PARKER. [L. S.]

Witnesses:

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M. W. PUTNAM.