Oct. 30, 1962 A. M. COHEN 3,061,335

FORM FOR BOOKKEEPING

Filed Dec. 14, 1959 4 Sheets-Sheet 1

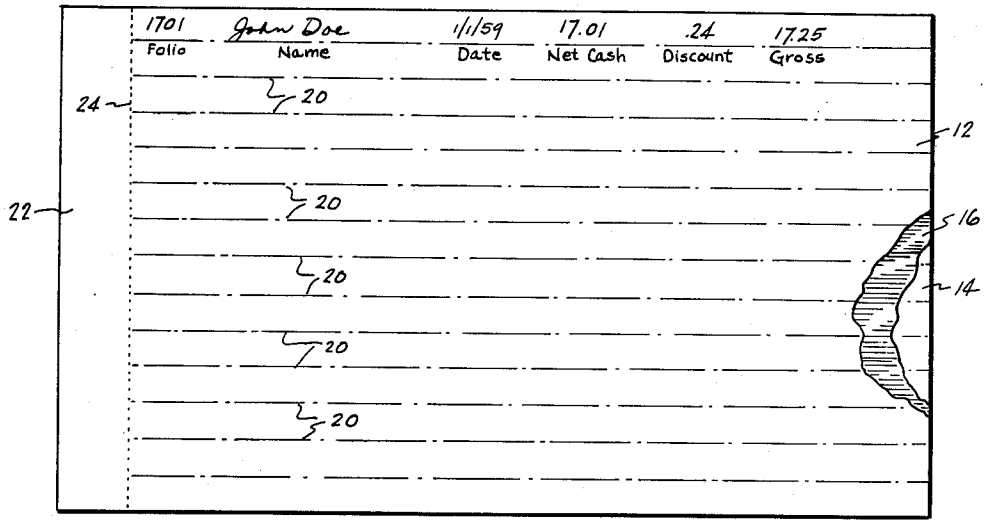


Fig. 1.

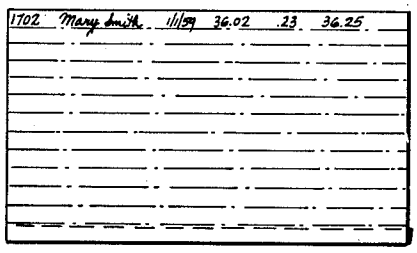


Fig. 2.

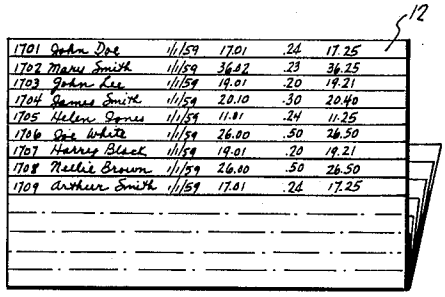


Fig. 4.

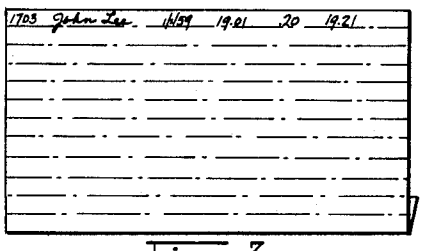


Fig. 3.

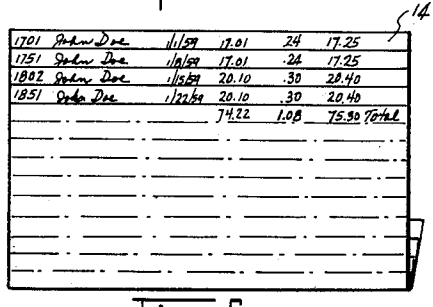


Fig. 5.

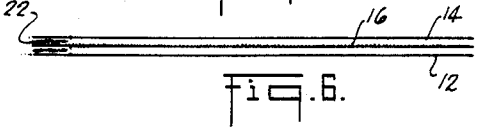


Fig. 6.

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FORM FOR BOOKKEEPING

Filed Dec. 14, 1959 4 Sheets-Sheet 2

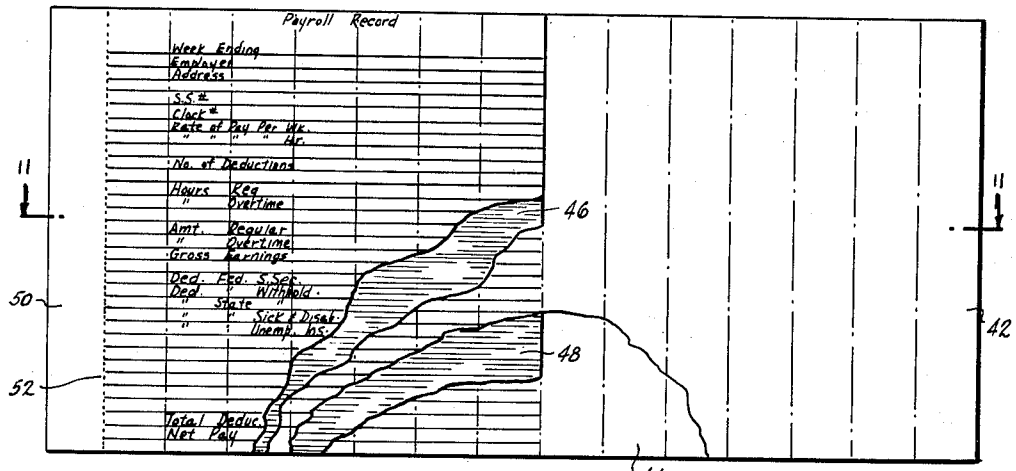


Fig. 7.

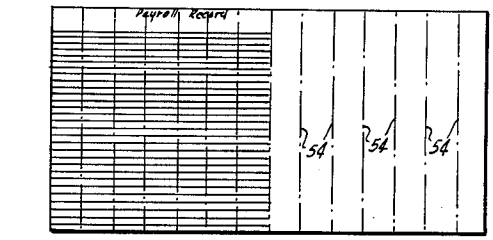


Fig. 8.

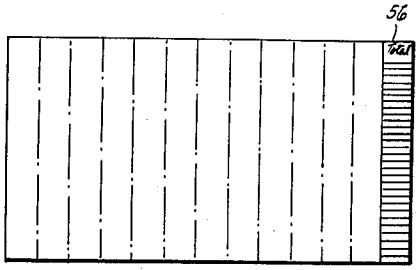


Fig. 9.

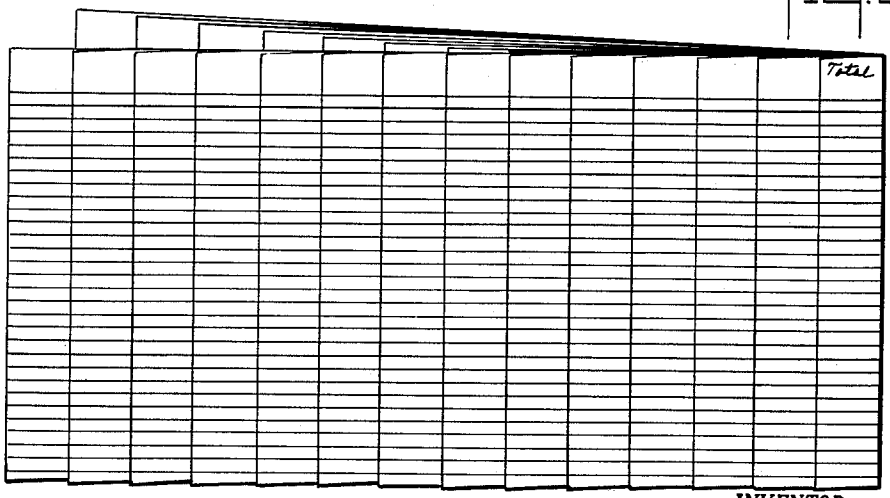


Fig. 10.

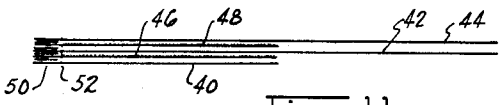


Fig. 11.

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FORM FOR BOOKKEEPING

Filed Dec. 14, 1959 4 Sheets-Sheet 3

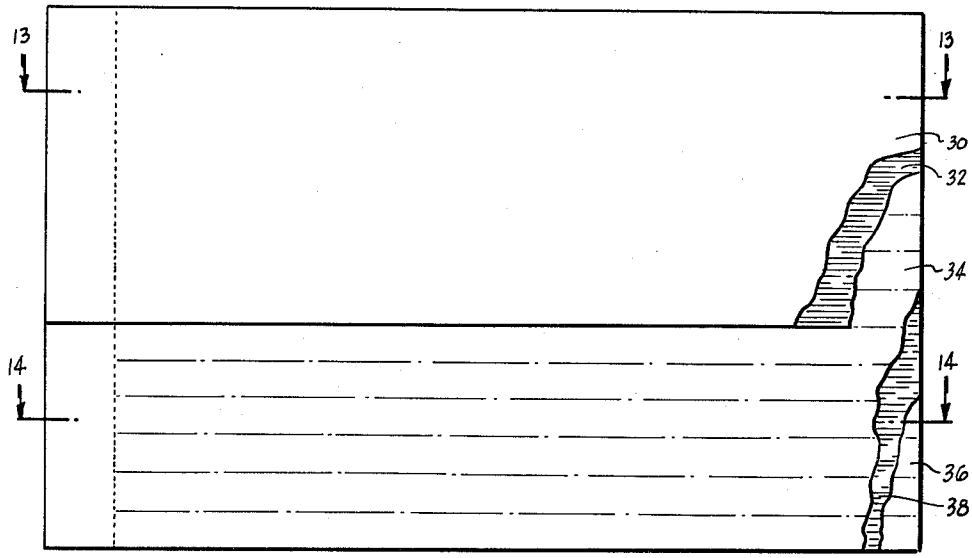


Fig. 12.



Fig. 13.

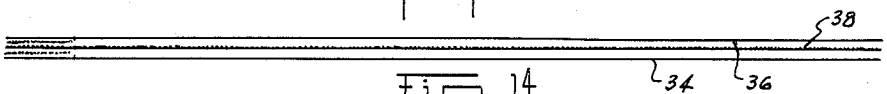


Fig. 14.

Apartment # Month Date Name Amount

ACME REALTY CORP.
2742 - 14th AVENUE
NEW YORK 120, N.Y.

Bldg. 2640 - 17th AVE

Received Payment

Signed _____

Fig. 15.

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FORM FOR BOOKKEEPING

Filed Dec. 14, 1959 4 Sheets-Sheet 4

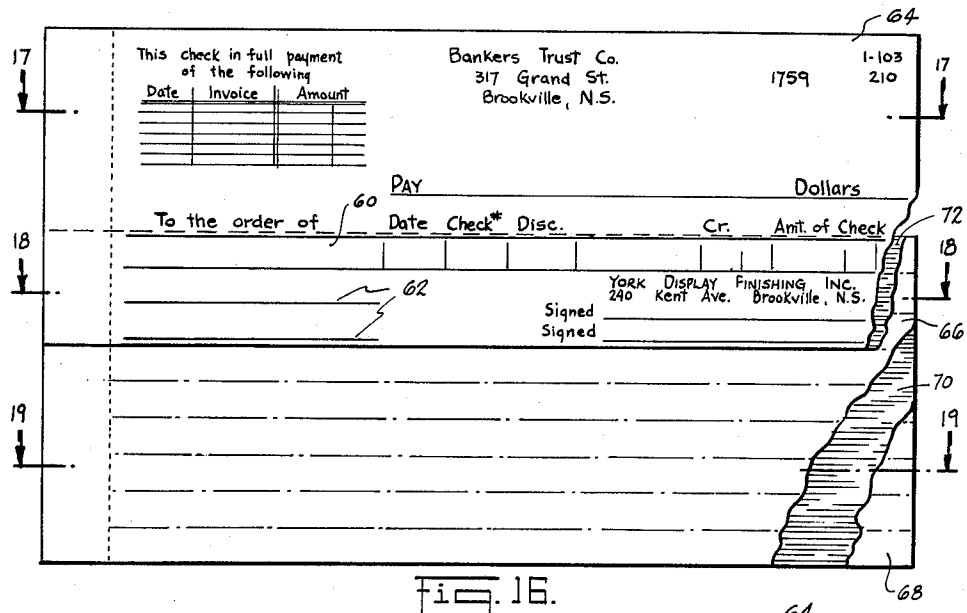


Fig. 16.

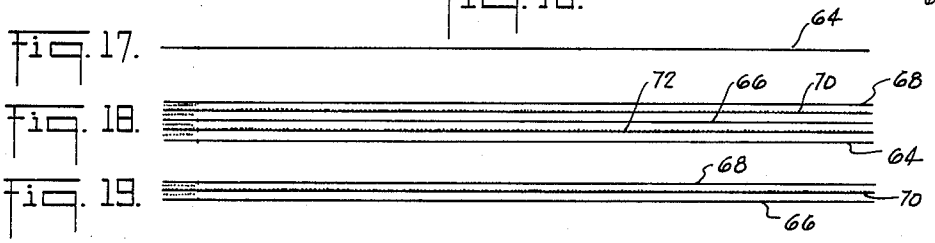


Fig. 17.

Fig. 18.

Fig. 19.

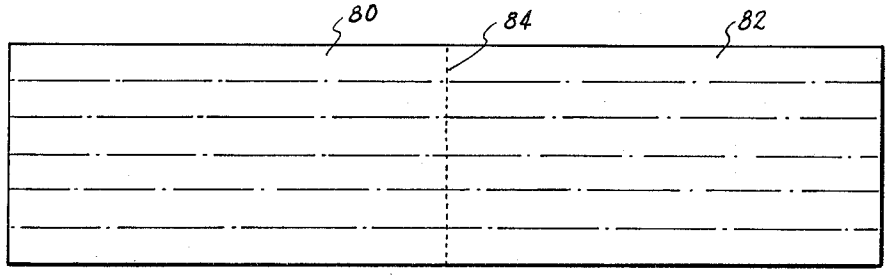


Fig. 20.

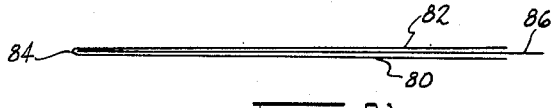


Fig. 21.

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United States Patent Office 3,061,335 Patented Oct. 30, 1962

3,061,335

FORM FOR BOOKKEEPING

Arthur M. Cohen, 530 Parkside Ave., Brooklyn 26, N.Y.

Filed Dec. 14, 1959, Ser. No. 859,450
2 Claims. (Cl. 282—23)

This invention relates to filing and bookkeeping systems, and more particularly to a form designed to facilitate bookkeeping.

The complexities of modern business and the requirements for governmental reports cause great expense for record keeping and paper work. The situation is difficult for large businesses even though they are equipped with business machines and bookkeeping machines, and employ skilled help. In many respects the situation is worse for a small business, for it cannot afford the purchase or rental of expensive business machinery, nor even the hire of truly skilled bookkeeping help.

The primary object of the present invention is to provide an improved kind of business form which expedites and simplifies bookkeeping procedures. All bookkeeping involves recording a series of transactions, and at some subsequent time, say the end of a month or year, synthesizing the data for recapitulation.

Objects of the present invention are to provide a new kind of business form which requires only a single original entry, carbon copy duplicates of which are used for posting a second entry (and for posting additional entries if required for a particular business). The analysis of the transactions for proper posting may be delayed to a more convenient time, and may be referred by unskilled help to someone higher up in the concern, say the owner. Finally, the posted items are so arranged and filed as to greatly speed up the eventual synthesis of data, usually by the addition of a column or a row of figures.

To accomplish the foregoing general objects, and other more specific objects which will hereinafter appear, my invention resides in the bookkeeping forms and method of using the same, as hereinafter are more particularly described in the following specification. The specification is accompanied by drawings in which:

FIG. 1 shows a business form embodying features of my invention;

FIGS. 2, 3 and 4 show how the original entry sheets are assembled to form a diary;

FIG. 5 shows how the second sheets of a particular person are assembled as a ledger;

FIG. 6 is a schematic section through the form shown in FIG. 1;

FIG. 7 shows a bookkeeping form especially intended for payroll purposes;

FIG. 8 shows one of the sheets after tearing out snap-out carbon sheets;

FIG. 9 shows how a final sheet may be folded and used for government payroll reports at the end of 13 weeks;

FIG. 10 shows how the sheets are assembled;

FIG. 11 is a section through the payroll form shown in FIG. 7;

FIG. 12 shows a three page form using horizontal folds to display a line of information, instead of vertical folds to display a column of information;

FIG. 13 is a horizontal section taken at 13—13 in FIG. 12;

FIG. 14 is a section taken at 14—14 of FIG. 12;

FIG. 15 shows how the form of FIG. 12 may be used as a receipt, in this case a rent receipt;

FIG. 16 shows a modification of FIG. 12 in which the form is used for a check;

FIGS. 17, 18, and 19 are sections through the form shown on FIG. 16; and

FIGS. 20 and 21 show a modification of the two-sheet form shown in FIG. 1.

Referring to the drawing, and more particularly to FIGS. 1 and 6, the bookkeeping form there shown comprises a plurality of sheets, in this case two sheets 12 and 14, with carbon material 16 therebetween. The top sheet 12 may be white, and the bottom sheet 14 is preferably tinted for easy recognition, say, pastel pink or yellow, etc. Both sheets may be pastel but preferably of different color. Information written on the top sheet 12 serves as an original entry, and the same information is duplicated on sheet 14. The basic information is condensed so that it may be written along one edge of the sheet, in this case the top edge. Further notes and general comments may be written below. In addition, the sheets have a plurality of parallel, uniformly spaced fold lines 20, which extend in the direction of the edge receiving the data. In the present case the fold lines are horizontal lines, and their spacing corresponds to the width needed for the basic units of information placed along the top edge.

The carbon material 16 may be provided in various ways, as by sliding a piece of carbon paper in position, or carbonizing the back of the top sheet, or conveniently, as here illustrated, by providing a so-called "snap-out" form. For this purpose, the sheets 12 and 14 (FIGS. 1 and 6) and the carbon paper 16 are all cemented together along the left edge 22, and the sheet is greatly weakened on a vertical line 24, as by means of a series of slits which leave only a little connecting material. The form may then be held in the right hand, and the left edge portion 22 seized in the left hand and snapped outward, thus leaving the two separated sheets 12 and 14 in the right hand, while the carbon sheet and the lefthand edge portions 22 of the other sheets held by the left hand may be discarded. The carbon paper also may be provided by an "autographic register" device. In all cases it may be said that there is carbon material between the sheets.

The top sheet of the first form is then left unfolded, as shown in FIG. 1 for the transaction 1701 with John Doe. Another form is used for each transaction. The next top sheet covering the next transaction is folded at the first fold line from the bottom, as shown in FIG. 2 for the transaction 1702 with Mary Smith. The next top sheet is folded on the second fold line from the bottom, as shown in FIG. 3 for the transaction 1703 with John Lee.

These sheets are assembled as shown in FIG. 4, in which the transactions are exposed in numerical order with the successive sheets folded on successive ones of the fold lines, in order to expose the basic information on each of a substantial number of sheets in an array no bigger than the area of a single sheet. This assembly constitutes the book of original entry. It will be understood that the last line at the bottom, using a separate sheet for the purpose if desired, may be used for totals, and these may be added directly, or on a simple manual adding machine, the operator of which needs merely look at the column of figures on the array.

The tinted or lower sheets are posted for each of the individuals involved in the business transactions. This is shown in FIG. 5, in which a series of lower sheets of John Doe are folded on successive fold lines, thus forming an array or ledger applicable specifically to John Doe. Here again, a total is readily made at the bottom of the assembly, or at the end of a month, if there are only a few transactions with John Doe during the month.

It will be understood that a similar assembly of folded lower sheets is made for Mary Smith, and another such assembly for John Lee, and so on. This posting may

be done later, and unskilled help, if puzzled as to proper posting, may inquire at any convenient time.

The double entry form so far described is applicable to the usual four main types of transactions, specifically, cash received, cash paid out, sales, and purchases. The particular form illustrated in FIGS. 1–6 may be used as a record of payments received, and the number at the left then acts as a folio number or reference number. In the case of a form used for cash paid out, the only difference is that the number at the left would ordinarily be a check number. In the case of sales, the number at the left would ordinarily be an invoice number. In such case the date and the amount would be put down, probably without columns for "Discount" and "Gross," but instead additional information may be supplied for a particular business, such as the department, or sales territory, or the initials of the salesmen, etc.

In the case of purchases, the number at the left would again be a folio or reference number, and the information at the right may include the department, and the class of merchandise purchased.

In many cases the business transaction is represented by a "chit" or memorandum of business transaction. Thus, a cash payment received may involve the making out of a receipt. In such case, the form may be a 3-sheet instead of a 2-sheet form, and the original or top sheet may itself be used as the receipt. This chit could be as large as the bookkeeping sheets, but in most cases it may be and preferably is smaller. In the particular case shown in FIGS. 1–6, the sheets are 5½" x 8½", or one-half letter size, for convenience in filing, etc. The cash receipt may have the same length of 8½", but may be much smaller from top to bottom.

Such a form is illustrated in FIGS. 12–15 of the drawing, referring to which the top chit or receipt **30** may be white, and a carbon sheet of similar width is disposed behind sheet **30**, as shown at **32**. The two bookkeeping sheets of greater width are shown at **34** and **36**, with a carbon sheet **38** therebetween. The latter may be of narrow width, as in the case of carbon sheet **32**, but I prefer to use a carbon sheet **38** of full width so that additional information and general comments may be written on the bookkeeping sheets when desired. The sheets **34** and **36** may be tinted, but preferably differently, say pink and yellow. FIG. 14 shows carbon sheet **38** between tinted sheets **34** and **36** in the lower part of the form. FIG. 13 shows the three sheets and two carbon sheets in the upper part of the form.

Referring to FIG. 15, a possible form of receipt is there shown, for the collection of rent. The information about the realty corporation may, of course be printed. Also, the specific building address may be printed if the building is a large building with many tenants, or it may be handwritten, along with the signature of the collecting agent.

For bookkeeping purposes, the important information is the data written along the top edge, which in this case is the apartment number, the month for which the rent is being paid, the date on which the payment is made, the name of the tenant, and the amount of the payment. Further data may be wanted by one rental concern compared to another.

In the present case, the carbon sheets again are cemented between the paper sheets along the left edge, to provide a snap-out form. After writing the receipt, the snap-out form may be pulled apart as previously described, whereupon the receipt **30** may be handed to the tenant making the payment, while the tinted sheets **34** and **36** are used for bookkeeping. One of these, say the yellow sheets, may be folded to expose the information along the top edge, for all tenants in order of payment, as explained in connection with FIG. 4. The other sheets, say the pink sheets, may be assorted according to the name of the tenant, thus providing a record as in FIG. 5 of the successive payments by a particular tenant.

It will be understood that the bottom area shown in FIG. 12 beneath the receipt **30** is available for handwritten comment by the agent, such as an excuse for delay or for part payment, or complaints, etc., depending on the nature of the particular business. In other cases, there may be a more detailed description of the goods or an explanation of a particular transaction.

The sheets **34** and **36** are provided with horizontal fold lines, as was previously described. The fold lines may be made in different ways, the object being to facilitate folding on a particular predetermined line. Thus, a line of perforations may be used, but with the perforations spaced far enough apart not to unduly weaken the sheet. A line of slits or incisions may be made, with the same precaution. A simple score line with no perforation at all may be provided. If desired, the fold lines may be applied to the top sheet or receipt **30**, depending on whether they are formed before or after assembling the sheets into a snap-out assembly, but the fold lines are not needed for the top sheet.

As so far described, the exposed line of data has been horizontal, but in some cases a vertical column of data may be wanted, and this is particularly true for payroll forms.

Payroll bookkeeping has become very detailed because of deductions for Federal Social Security, deductions for Federal Withholding Tax, and deductions in many States for withholding, for unemployment insurance, and for sickness and disability insurance. There is also the problem of a normal rate of pay for regular time, and an increased rate for overtime. The withholding and other such returns are filed quarterly, that is, in 13 week periods.

A particularly convenient form for this purpose is shown in FIGS. 7 through 11 of the drawing. The particular form here shown is 11 inches long (after snap-out) and 5½" high, for convenient filing. It is a 3-sheet form, with the top sheet much shorter than the next two sheets, and acting as a chit or explanatory pay voucher which is slid into the pay envelope along with the money. Referring to FIG. 11, the short white sheet or chit is shown at **40**. The longer sheets **42** and **44** are preferably differently tinted, say, yellow and pink. Carbon sheets **46** and **48** are interposed, and these may be short like voucher **40**. The sheets are cemented at **50**, and are slit on a line **52** for snap-out action.

Referring to FIG. 8, there are vertical fold lines **54**, preferably 13 in number, to provide 14 columns, the endmost column at the right serving for totals, as indicated at **56** in FIG. 9. The remaining 13 columns serve for the 13 weeks of a calendar quarter.

Referring to FIG. 7, the sheets are preferably preprinted with a series of items which, in the present case, read, "Week Ending," "Employee," "Address," "S.S. Number" (Social Security), "Clock Number," "Rate of Pay Per Week," "Rate of Pay Per Hour," "Number of Deductions," "Hours, Regular Time," "Hours, Overtime," "Gross Earnings," "Ded. Federal S.S.," "Ded. Federal Withholding," "Ded. State Withholding," "Ded. State Sickness & Disability," "Ded. State Unemployment Insurance," "Total Deductions," and "Net Pay."

It will be understood that some of this information is written at the right of the printing on the main body of the voucher. This applies to the name of the employee, the address and the Social Security number. The main information, however, is placed in the left column, and for this purpose the employee will usually have a time clock number or initials or nickname. The numerical figures for the various items and deductions are set up in the left column, and are automatically reproduced on the subjacent tinted sheets. When the payroll voucher has been filled out, the form is snapped apart, and the voucher is used for the pay envelope. One of the bookkeeping sheets, say the yellow sheet, is used for a ledger or record of the full payroll for a single week. For this

purpose, the yellow sheets are assembled for all employees, and totals may be made in the righthand column, either by mental addition, or the use of a simple manual adding machine, while reading from left to right instead of from top to bottom. Thus, totals for Fed. Social Security and for Withholding, as well as for State deductions, are arrived at, as well as the payroll being met by direct payment to the employees.

The other sheets, say the pink sheets, are assorted according to the name of the employee. Thus, if the employee is Jane Doe, then all of the sheets for Jane Doe are assembled together, with 13 sheets eventually making up the full quarter. Totals made in the righthand column, while reading the amounts from left to right, facilitate a report to the Federal Government and to the State Government of the various deductions applicable to the particular employee for that quarter.

It will be understood that for this purpose a yellow sheet for the first week is left flat, a second yellow sheet for the second week is folded on the first fold line from the right, a third yellow sheet for the third week is folded on the second fold line from the right, and so on. Thus, the columns are exposed from left to right, which is the normal sequence in which they would be read. The assembled bundle of sheets presents to view the full data applicable to the entire calendar quarter, in an area no bigger than that of a single sheet, and yet the information did not have to be written more than once, while serving for three different purposes. Here again, one or more additional sheets may be provided if a particular business so requires.

Referring now to FIGS. 16–19, I there show how the invention may be applied to a chit on which data is to be written in the middle instead of along one edge. I refer particularly to a check for outgoing cash payment, and for this purpose a form may be made up using a special check of a kind already known for use in business machines. Such a check is shown in FIG. 16, and it includes all important data on a horizontal line extending from left to right at **60**. Moreover, the check may be used in a window envelope, and for this purpose, the name is located at **60** and the address at **62**. As here shown, line **60** has the name, date, check number, discount, credit, and the amount of the check.

The subjacent sheets are displaced downward so that their top edge is located at the line **60** of the check. Thus, a section through the upper part of the check will show only the check **64** as in FIG. 17. A section through the lower part of the complete form, as in FIG. 19, shows only the tinted sheets **66** and **68** with carbon sheet **70** therebetween, when as is usually the case, the bookkeeping sheets are wider than the check. It is only a section through the data line **60** of the check that will show all of the sheets, and FIG. 18 shows the check **64** and sheets **66** and **68** with carbon paper **70** and **72**. The latter may be narrow, it being used only for the line of data and address. The carbon sheet **70** preferably is wide so that explanatory comment may be written on the lower area of the sheets.

From the description already given, it will be understood that the top sheet or check is given or mailed to the person receiving the payment. The subjacent sheets of one color are folded and arranged successively in the order of check number or chronology. They represent a journal of all outgoing payments, and totals may be made at the bottom line of the bundle of sheets, all as previously described. The sheets of different color are assorted alphabetically, and are assembled for each different person receiving payments. Thus, in such case the totals at the bottom show the total payment to a particular person.

FIGS. 20 and 21 show a simple 2-sheet form such as was first described in connection with FIG. 1, but in this case, a single sheet of paper comprises two parts **80** and **82**, separated by a tear line **84**. The sheet is folded at **84** as shown in FIG. 21, and a sheet of carbon paper **86** is temporarily slid therebetween when the sheet is to be used. The entries are made along one edge, whereupon the carbon paper is removed and the two parts **80** and **82** are torn apart and are separately filed, all as previously described. In this case, however, the sheets **80** and **82** would not differ from each other in color.

Where there are multiple transactions with the same party, a multiple entry may be made by using the top several lines of the form. In reference to FIG. 2, if May Smith makes three purchases, these may be written on three successive lines, and the sheet may then be folded three lines from the bottom instead of one line from the bottom. Similarly, in FIG. 3 John Lee may make two purchases requiring entries on two line, in which case the sheet might be folded on the appropriate fold line which allows for the two entries.

With the wide-spread use of photocopy machines, it is not altogether essential to employ carbon copies. Thus, a single sheet such as that shown in FIG. 2 may be prepared without carbon copies, and then after the assembly of FIG. 4 for original entry has been completed, the entire assembly or array of sheets may be photocopied, and the photocopy then may be used as the journal of original entry. Thereupon the sheets may be disassembled and then reassembled in proper classification as in FIG. 5. The sheets then will serve as the ledger. To summarize, when assembled into one array and photocopied, single page forms later may be filed and refolded into a different arrangement to obtain the results otherwise obtainable only with a multipart form.

It is believed that the construction and method of use of my improved form for bookkeeping, as well as the advantages thereof, will be apparent from the foregoing detailed description. It will also be apparent that while I have shown and described my invention in several preferred forms, changes may be made in the structures shown, without departing from the scope of the invention, as sought to be defined in the following claims.

In the claims the reference to entering basic information along one edge of a sheet is not intended to exclude the entry of such information on several successive lines, when appropriate, as described above for successive transactions with a single party. Also, the reference to multiple sheets is not intended to exclude the use of a single sheet, with photographic reproduction, as described above.

I claim:

1. A single writing form for multiple entry bookkeeping comprising upper and lower sheets, carbon material between said sheets for duplicating an original entry on a subjacent sheet, said sheets and carbon material being secured along one corresponding edge, said sheets including an area for receiving basic information along one edge of the sheet, said sheets having a plurality of parallel uniformly spaced scored fold lines in the direction of said edge to define discrete parallel areas to receive other information, the arrangement being such that when upper and lower sheets are separately assembled, the successive sheets may be folded on successive ones of the fold lines in order to expose the basic information on each of a substantial number of sheets in an array no bigger than the area of a single sheet to act as a journal and as a ledger.

2. A single writing form for multiple entry bookkeeping comprising a plurality of differently colored sheets, carbon material between said sheets for duplicating an original entry on a subjacent sheet, said sheets and carbon material being secured along one corresponding edge, said sheets including an area for receiving basic information along one edge of the sheet, said sheets having a plurality of parallel uniformly spaced scored fold lines in the direction of said edge to define discrete parallel areas to receive other information, the arrangement be-

ing such that when sheets of each color are separately assembled, the successive sheets may be folded on successive ones of the fold lines in order to expose the basic information on each of a substantial number of sheets in an array no bigger than the area of a single sheet to act as a journal and as a ledger.

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