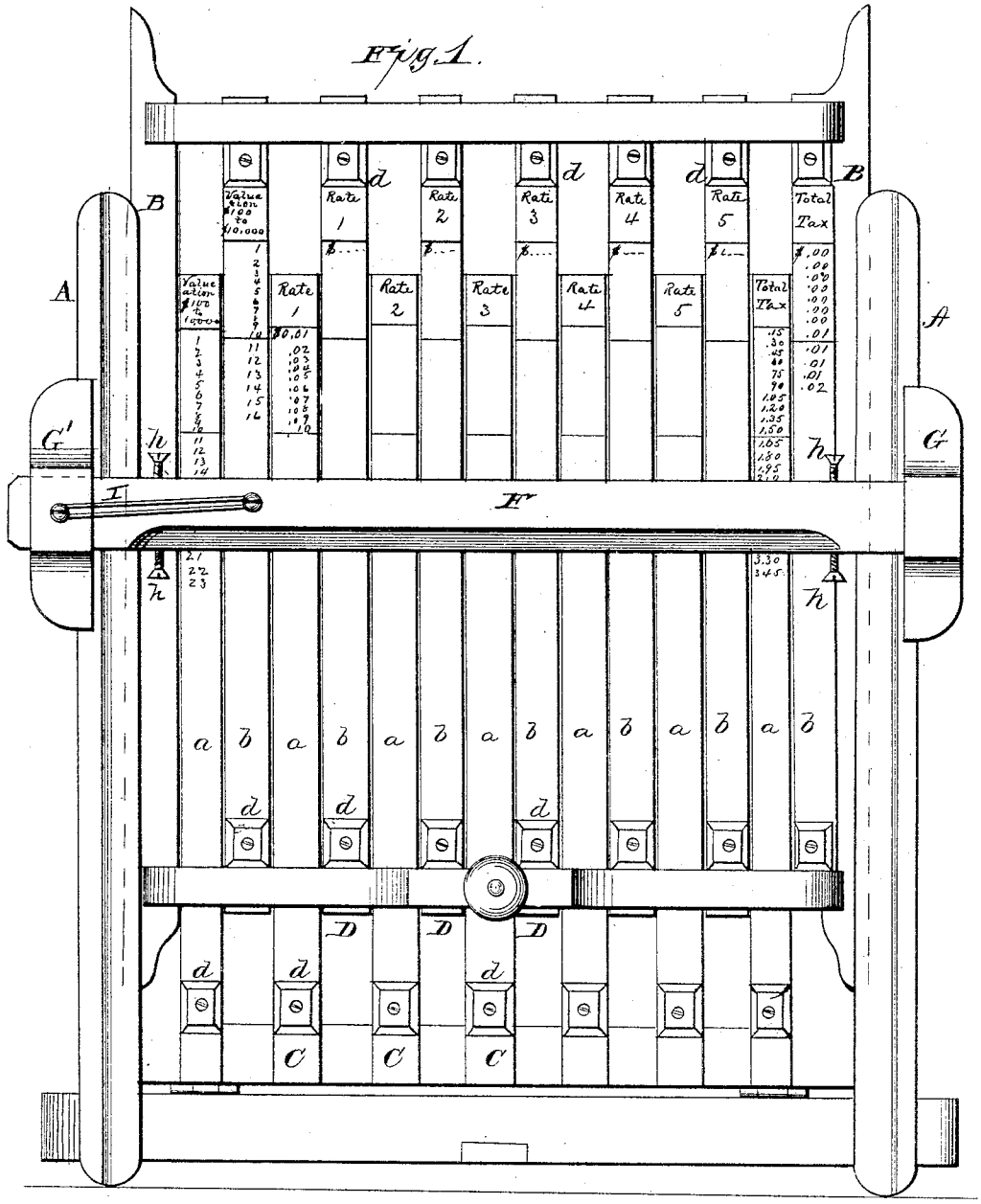
2 Sheets—Sheet 1.

R. L. MUDD.

Tax-Calculator.

No. 213,234. **Patented Mar. 11, 1879.**

Fig. 1.



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2 Sheets—Sheet 2.

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Fig. 2.

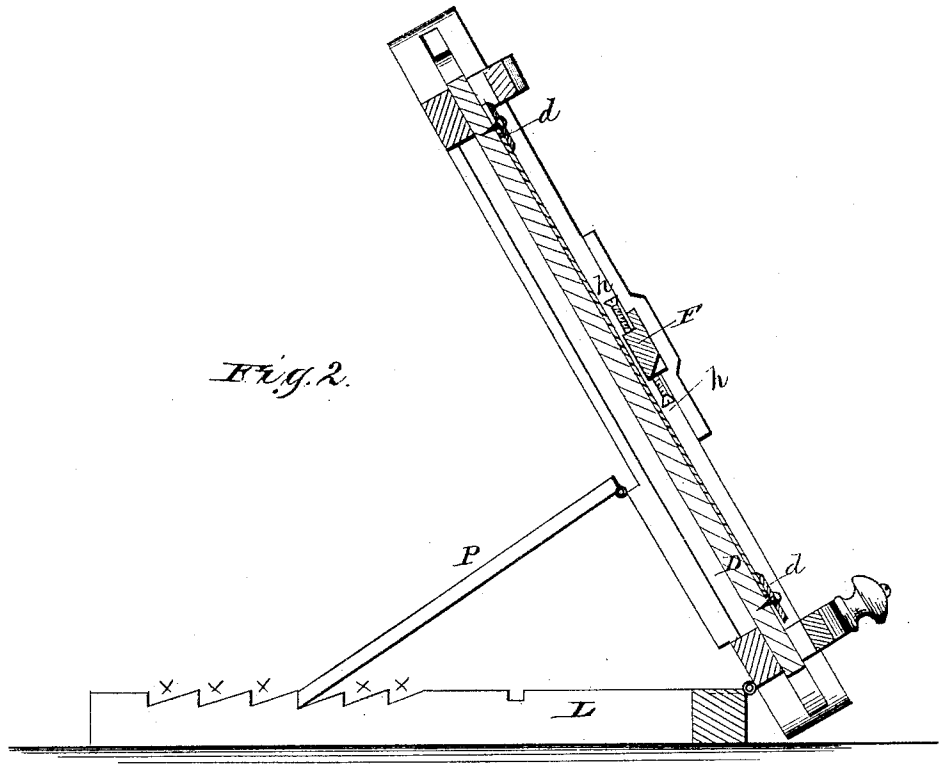
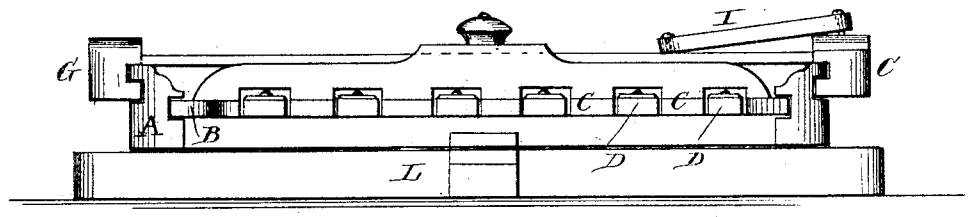


Fig. 3.



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ROBERT L. MUDD, OF GREENVILLE, ILLINOIS.

IMPROVEMENT IN TAX-CALCULATORS.

Specification forming part of Letters Patent No. **213,234**, dated March 11, 1879; application filed January 14, 1879.

To all whom it may concern:

Be it known that I, ROBERT L. MUDD, of Greenville, in the county of Bond, and in the State of Illinois, have invented certain new and useful Improvements in Tax-Calculating Machines; and do hereby declare that the following is a full, clear, and exact description thereof, reference being had to the accompanying drawings, and to the letters of reference marked thereon, making a part of this specification.

The nature of my invention consists in the construction and arrangement of an apparatus for computing taxes, as will be hereinafter more fully set forth.

In order to enable others skilled in the art to which my invention appertains to make and use the same, I will now proceed to describe its construction and operation, referring to the annexed drawings, in which—

Figure 1 is a front elevation, and Fig. 2 a transverse vertical section, of my apparatus. Fig. 3 is an end view of the same when folded.

My apparatus consists of two frames, A and B, provided with series of parallel slats C and D, respectively. The frame B slides in the frame A, as shown, and all of the slats or strips are parallel, and have their upper surfaces in one common plane. The slats D on the sliding frame B alternate with the slats C on the stationary frame, and are so arranged that they all slide at the same time parallel and in the same plane with the slats on the stationary frame.

On the slats or strips are adjustable tables *a* and *b*, respectively written or printed on card-board or other material, which are held in position by means of screw-clamp plates *d d* at the ends. These tables are so constructed and arranged on the slats or strips that by sliding the frame up or down, as occasion requires, the valuation upon which tax is to be computed, and the tax on the same at more than one rate, and the sum total of tax on the given amount at the several different rates used, are shown at the same time.

The tables *a*, used on the stationary slats or strips C, are printed or written on white card-board or other white material, while the tables *b* on the sliding slats or strips D are on colored card-board or other colored material.

The first stationary table *a* has figures representing hundreds of dollars valuation, beginning with 1, (representing 100,) and constantly increasing by 1 toward the bottom of the table until at least 100, (representing 10,000,) is reached, and may continue on to any desired number of hundreds of dollars. The first sliding table, *b*, has figures representing dollars valuation, beginning at the top with 1, and constantly increasing by 1 toward the bottom until the number 100 is reached. The remaining stationary tables *a* show the tax at the several different rates given on the several amounts shown on the first stationary table of hundreds of dollars valuation, except the last stationary table on the right, which shows the sum total at the several given rates used on the several given valuations on the stationary valuation-table, as shown on the several stationary tax or rate tables. The last sliding table on the right in like manner shows the sum total tax at the several different given rates used on the several valuations shown on sliding table of valuations, as shown on the several sliding tax or rate tables.

The tables are so constructed that when properly adjusted on the slats or strips the figures representing valuation, the figures representing the corresponding tax at the several rates used, and the figures representing the corresponding total tax are in a straight line running at right angles with the table.

By moving the sliding frame B, with its slats D, either up or down, as occasion requires, any valuation with its corresponding tax at any required number of rates and the sum total tax at the several different rates used are shown by cross-adding the figures on each of the several pairs of tables, which fall in a common line at right angles with the tables.

An adjustable marker or straight-edge, F, having a fixed guide, G, at one end and an adjustable guide, G′, at the other, is supported and held in position by means of a rubber or other spring, I. The lower edge of this marker comes very near and immediately over the tables and at right angles with them, and it is so constructed as to slide freely up and down, either by applying the hand or moving the sliding frame B, and will remain at rest at any desired point, thereby marking the line in

which the number to be added, hereinbefore described, stands.

In the marker F, on either side, are two small screws, *h h*, with the heads protruding sufficiently far to allow the cross-bars of the sliding frame B to hit them, by which means the marker may be moved either up or down on the machine. These screws may be turned either out or in, as may be required, in order that the marker, when moved by the cross-bars of the sliding frame, may be left at rest on a line with the figures.

Attached to the bottom of the stationary frame A is a hinged brace, L, with notches at *x x*, into which takes an arm, P, also hinged to the main or stationary frame, by which means the machine can be adjusted at any angle in front of the person operating the same. The apparatus is to be fastened on a table by suitable fastenings, in order that it may sit firm while being used.

With each machine is to be furnished a full set of printed tables of values and of tax, beginning with a rate of one cent on each one hundred dollars, and continuing up to one hundred. In calculating tax any desired rate can be adjusted upon the sliding slats or strips to suit the form of the book used.

As an illustration of how the machine is to be used, suppose tax is to be paid on a valuation of $2,276. The movable slats are moved until the figure 76 on the left-hand movable slat is on a line with the figure 22 on the left-hand stationary slat. The movable gage is then set to correspond with said figures. Across the gage on the slats can then be found the amount of tax according to the different rates shown at the top of the various slats, the stationary slats showing the tax on $2,200, and the movable slats the tax on $76. If there are several different rates the last slat in each series shows the total of the tax for the different amounts. When tax is to be computed on a valuation of even hundreds of dollars, the stationary slats alone will be used.

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

An apparatus for computing taxes, consisting, essentially, of a frame adjustable at any angle desired, a secondary frame sliding therein, both frames being provided with slats having calculating-tables, as described, and a movable straight-edge, all substantially as and for the purposes herein set forth.

In testimony that I claim the foregoing I have hereunto set my hand this 9th day of December, 1878.

ROBERT L. MUDD.

Witnesses:

FRANK HEGER,

FRANK SEEWALD.