# Uncle Sam Swamped by Income Tax Returns 

## Buried under the mountainous mass, he fights his way out with the Elliott-Fisher System

Human hands and minds could not work fast and accurately enough. Machine speed, ease and accuracy were needed. The Internal Revenue Department selected the best there is-The Elliott-Fisher Flat Bed System of Accounting, Bookkeeping, Billing and Recording

Practically every man and woman in the United States whose income exceeded $\$ 1,000$, filed a tax return on March 1,5th. The colossal labor of posting and checking the overwhelming mass of returns was beyond human capacity. The work absolutely had to be done by machines. The only question was which machines to use.

The U. S. Bureau of Efficiency tested several makes of bookkeeping and accounting machines under the most exacting conditions. The Elliott-Fisher Flat Bed System won out on all counte-accuracy, flexibility, speed and endurance-against all comers. One hundred Elliott-Fisher Machines were purchased and put immediately to work

This was to be expected. For the Flat Writing Surface is the supremely convenient and adaptable way to handle one or many records at a time. And ElliottFisher Accounting, Bookkeeping, Billing and Recording Machines are the only System which features the Flat Bed exclusively.
What is the main business of your bookkeeping department?' Is it billing or recording? Is it bookwith the now quite universa journals and ledgers, or complex accounting or keen sales analysis work? complex a
No matter what it is. There is an Elliott-Fisher Machine with a flat bed and attachments which will precisely fit your requirements in all work which has
Elliott-Fisher Company
301-302-303 Denckla Building 11th \& Market Sts. 500-501-502 Bulletin Building Philadelphia
to do with the addition, subtraction, posting, checking, balancing or analysis of figures.
For Elliott-Fisher is not one machine, but a system which is scientifically installed and made to fit and key keeping departments, large or small, simple or complex.
The Flat Bed System allows the forms to lie flat in a natural, spread-out position. It permits them to remain still, securely clamped in place, and ensures perfect registration of different shapes and sizes of papers up to fourteen carbons. The machine moves over the work just as the hand does when writing; it movcs easily and locks safely when in place.

There is not today a single office in the United States where it would not be profitable and economical to install the Elliott-Fisher System.
Thousands of manufacturers, insurance companies, banks, railroads, wholesalers and retailers already use it and would not part with it for aryything.
Phone or write, today for an expert who will show you convincingly that the Elliott-Fisher System will save you time, labor and money.

$$
5-2+2
$$

Elliott-Fisher
Flat Bed'System of Accounting, Bookkeeping, Billing, Recording

