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UNITED STATES PATENT AND TRADEMARK OFFICE

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BEFORE THE PATENT TRIAL AND APPEAL BOARD

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*Ex parte* TOM ALLANSON, MARC WEST,  
and NEAL SHAW

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Appeal 2017-000593<sup>1</sup>  
Application 13/685,267<sup>2</sup>  
Technology Center 3600

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Before KENNETH G. SCHOPFER, MATTHEW S. MEYERS, and  
ROBERT J. SILVERMAN, *Administrative Patent Judges*.

MEYERS, *Administrative Patent Judge*.

DECISION ON APPEAL

STATEMENT OF THE CASE

Appellants appeal under 35 U.S.C. § 134(a) from the Examiner's Final Rejection of claims 1–20. We have jurisdiction under 35 U.S.C. § 6(b).

We AFFIRM.

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<sup>1</sup> Our decision references Appellants' Appeal Brief ("Appeal Br.," filed January 19, 2016) and Reply Brief ("Reply Br.," filed October 5, 2016), the Examiner's Answer ("Ans.," mailed August 12, 2016), and Final Office Action ("Final Act.," mailed June 9, 2015).

<sup>2</sup> Appellants identify HRB Innovations, Inc., as the real party in interest (Appeal Br. 2).

## CLAIMED INVENTION

Appellants' claims relate generally to a method and system for organizing tax information and providing tax advice (Spec. 1, Title).

Claims 1, 8, and 15 are the independent claims on appeal. Claim 1, reproduced below with minor formatting changes and added bracketed notations, is illustrative of the subject matter on appeal:

1. A method comprising:

[a] providing to a user a set of computer-executable instructions that, when executed by a user's electronic device, generates a user interface displayable on a display device coupled to the user's electronic device;

[b] presenting to the user via the user interface at least one question requesting tax-related information regarding the user;

[c] receiving via the user interface an answer from or selection by the user to the request for tax-related information;

[d] based on the received answer from or selection by the user to the request for tax-related information, generating for presentation at the user interface a checklist of documents to be gathered by the user for preparation of the user's tax return;

[e] presenting to the user via the user interface explanatory information regarding at least one of the documents in the checklist of documents, wherein the explanatory information regarding the document advises the user of potential issues related to the document;

[f] receiving an indication via the user interface that the user desires more information regarding the request for tax-related information;

[g] presenting to the user additional information regarding the request for tax-related information, wherein the additional information is presented to the user in the same user interface as the request for tax-related information.

### REJECTION<sup>3</sup>

Claims 1–20 are rejected under 35 U.S.C. § 101 as directed to non-statutory subject matter.

### ANALYSIS

#### *Non-statutory subject matter*

*Independent claims 1, 8, and 15, and dependent claims 2, 5–7, 12–14, 16, 19, and 20*

Appellants argue claims 1, 2, 5–9, 12–16, 19, and 20 as a group. *See* Appeal Br. 7. We select independent claim 1 as representative. Claims 2, 5–9, 12–16, 19, and 20 stand or fall with independent claim 1. *See* 37 C.F.R. § 41.37(c)(1)(iv).

The Supreme Court in *Alice* reiterated the two-step framework, set forth previously in *Mayo Collaborative Services v. Prometheus Laboratories, Inc.*, 566 U.S. 66, 78–79 (2012), “for distinguishing patents that claim laws of nature, natural phenomena, and abstract ideas from those that claim patent-eligible applications of those concepts.” *Alice Corp. Pty. Ltd. v. CLS Bank Int’l*, 134 S. Ct. 2347, 2355 (2014). The first step in that analysis is to “determine whether the claims at issue are *directed to* one of those patent-ineligible concepts.” *Id.* (citing *Mayo*, 566 U.S. at 79) (emphasis added). If so, the second step is to consider the elements of the claims “individually and ‘as an ordered combination’” to determine whether the additional elements “‘transform the nature of the claim’ into a patent-eligible application.” *Id.* (quoting *Mayo*, 566 U.S. at 78–79).

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<sup>3</sup> The Examiner withdrew a rejection of claims 8–14 under 35 U.S.C. § 101 as being directed to a signal per se (*see* Ans. 2). The Examiner also withdrew a non-statutory double patenting rejection of claims 1–20 (*see id.*).

In other words, the second step is to “search for an ‘inventive concept’—*i.e.*, an element or combination of elements that is ‘sufficient to ensure that the patent in practice amounts to significantly more than a patent upon the [ineligible concept] itself.’” *Id.* (alteration in original) (quoting *Mayo*, 566 U.S. at 72–73). The Court acknowledged in *Mayo*, that “all inventions at some level embody, use, reflect, rest upon, or apply laws of nature, natural phenomena, or abstract ideas.” *Mayo*, 566 U.S. at 71. We, therefore, look to whether the claims focus on a specific means or method that improves the relevant technology or are instead directed to a result or effect that itself is the abstract idea, and merely invoke generic processes and machinery. *See Enfish, LLC v. Microsoft Corp.*, 822 F.3d 1327, 1336 (Fed. Cir. 2016).

Appellants argue that the Examiner’s rejection is in error because the Examiner fails to follow the Office guidelines for setting forth a prima facie case of subject matter ineligibility (*see* Appeal Br. 11–12; *see also* Reply Br. 6). More particularly, Appellants argue that the Examiner “identifies an alleged abstract idea, but includes no clearly articulated reasons as to why it is a[] judicial exception, why the claims are directed to it, and what additional elements fail to provide significantly more” (Appeal Br. 11). Appellants’ argument is not persuasive.

Here, in rejecting the pending claims under 35 U.S.C. § 101, the Examiner analyzes the claims using the *Mayo/Alice* two-step framework. Specifically, the Examiner looks to the language of the claims and determines that the claims are directed to “the abstract idea of tax related information” (Final Act. 2), and more particularly, to “preparing tax returns by presenting one question requesting tax-related information and a checklist

[of] documents to be gathered by the user for preparation of the user’s tax return” (Ans. 5). The Examiner cites judicial decisions and compares the idea to those found to be abstract in those decisions. Ans. 5–8. The Examiner further determines that the additional elements of the claims, taken alone and as an ordered combination, do not ensure that the claims amount to significantly more than the abstract idea (*see* Final Act. 2, 7–8; *see also* Ans. 8–11). The Examiner, thus, has clearly followed the guidelines.<sup>4</sup> In this regard, the Examiner has clearly articulated the reasons for the rejection and has notified Appellants of the reasons for the rejection “together with such information and references as may be useful in judging of the propriety of continuing the prosecution of [the] application.” 35 U.S.C. § 132. And we find that, in doing so, the Examiner set forth a prima facie case of unpatentability. *See In re Jung*, 637 F.3d 1356, 1362 (Fed. Cir. 2011); *Chester v. Miller*, 906 F.2d 1574, 1578 (Fed. Cir. 1990) (Section 132 “is violated when a rejection is so uninformative that it prevents the applicant from recognizing and seeking to counter the grounds for rejection.”).

We also are not persuaded of Examiner error by Appellants’ argument that “[t]he claims are not directed to an abstract idea” (Appeal Br. 8 (emphasis omitted)) because “[t]he independent claims do not ‘set forth and describe’ any ‘tax related information’” (*id.*).

Under the first step of the *Mayo/Alice* framework, the Examiner determines that the claims are directed to “the abstract idea of tax related information” (Final Act. 2), and more particularly, to “preparing tax returns

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<sup>4</sup> We further note that the MPEP and guidelines are not legal requirements. *Cf. In re Fisher*, 421 F.3d 1365, 1372 (Fed. Cir. 2005) (“The MPEP and Guidelines ‘are not binding on this court’”).

by presenting one question requesting tax-related information and a checklist [of] documents to be gathered by the user for preparation of the user’s tax return” (Ans. 5). Before determining whether the claims at issue are directed to an abstract idea, we must first determine what the claims are directed to.

The “directed to” inquiry . . . cannot simply ask whether the claims involve a patent-ineligible concept, because essentially every routinely patent-eligible claim involving physical products and actions *involves* a law of nature and/or natural phenomenon—after all, they take place in the physical world. *See Mayo*, 132 S. Ct. at 1293 (“For all inventions at some level embody, use, reflect, rest upon, or apply laws of nature, natural phenomena, or abstract ideas.”) Rather, the “directed to” inquiry applies a stage-one filter to claims, considered in light of the specification, based on whether “their character as a whole is directed to excluded subject matter.” *Internet Patents Corp. v. Active Network, Inc.*, 790 F.3d 1343, 1346 (Fed. Cir. 2015); *see Genetic Techs. Ltd. v. Merial L.L.C.*, [818 F.3d 1369, 1375] (Fed. Cir. 2016) (inquiring into “the focus of the claimed advance over the prior art”).

*Enfish*, 822 F.3d at 1335.

The step-one analysis requires us to consider the claims “in their entirety to ascertain whether their character as a whole is directed to excluded subject matter.” *Internet Patents Corp.*, 790 F.3d at 1346. The question is whether the claims as a whole “focus on a specific means or method that improves the relevant technology” or are “directed to a result or effect that itself is the abstract idea and merely invoke generic processes and machinery.” *McRO, Inc. v. Bandai Namco Games Am. Inc.*, 837 F.3d 1299, 1314 (Fed. Cir. 2016).

Here, the preamble of exemplary independent claim 1 provides for “[a] method” (Appeal Br. 19 (Claims App.)) including steps for

“generat[ing] a user interface,” “presenting . . . at least one question,” “receiving . . . an answer . . . by the user,” “based on the received answer . . . by the user . . . , generating for presentation . . . a checklist of documents,” “presenting . . . explanatory information regarding . . . the checklist of documents,” “receiving an indication” from the user, “presenting . . . additional information” (*id.*). Other than the “user’s electronic device,” no other structure is claimed. The Specification provides that “[t]he system 200 includes an electronic client device 210, such as a personal computer or workstation, that is linked via a communication medium, such as a network 220 (e.g., the Internet), to an electronic device or system, such as a server 230” (Spec. ¶ 17).

In that context, we agree with and find supported the Examiner’s determination that exemplary independent claim 1 is directed to sending and receiving “tax related information” (Final Act. 2), and more particularly to “preparing tax returns by presenting one question requesting tax-related information and a checklist documents to be gathered by the user for preparation of the user’s tax return”<sup>5</sup> (Ans. 5). This is similar to claims found to be abstract ideas by our reviewing court. *See Ultramercial, Inc. v. Hulu, LLC*, 772 F.3d 709, 713 (Fed. Cir. 2014) (using advertisement as currency); *Intellectual Ventures I LLC v. Capital One Bank (USA)*, 792 F.3d 1363, 1370 (Fed. Cir. 2015) (tailoring information presented to a user based on particular information); and *Affinity Labs of Texas, LLC v. Amazon.com*,

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<sup>5</sup> We note that “[a]n abstract idea can generally be described at different levels of abstraction.” *Apple, Inc. v. Ameranth, Inc.*, 842 F.3d 1229, 1240 (Fed. Cir. 2016). The Board’s “slight revision of its abstract idea analysis does not impact the patentability analysis.” *Id.* at 1241.

*Inc.*, 838 F.3d 1266, 1271 (Fed. Cir. 2016) (customizing a user interface to have targeted advertising based on user information).

We also note that the claims involve nothing more than sending and receiving “tax related information” (Final Act. 2) through a user interface, without any implementation details or techniques, technical description, or particular inventive technology — an abstract idea. *See Elec. Power Grp., LLC v. Alstom S.A.*, 830 F.3d 1350, 1353–54 (Fed. Cir. 2016) (when “the focus of the asserted claims” is “on collecting information, analyzing it, and displaying certain results of the collection and analysis,” the claims are directed to an abstract idea). *See also Accenture Global Servs., GmbH v. Guidewire Software, Inc.*, 728 F.3d 1336, 1344–45 (Fed. Cir. 2013) (claims reciting “generalized software components arranged to implement an abstract concept [of generating insurance-policy-related tasks based on rules to be completed upon the occurrence of an event] on a computer” not patent eligible). As such, we find unpersuasive Appellants’ argument that the Examiner’s determination is in error.

We are not persuaded by Appellants’ argument regarding preemption (Appeal Br. 8, 12). Although the Supreme Court has described “the concern that drives this exclusionary principle [i.e., the exclusion of abstract ideas from patent eligible subject matter] as one of pre-emption,” *see Alice Corp.*, 134 S. Ct. at 2354, characterizing pre-emption as a driving concern for patent eligibility is not the same as characterizing pre-emption as the sole test for patent eligibility. “The Supreme Court has made clear that the principle of preemption is the basis for the judicial exceptions to patentability” and “[f]or this reason, questions on preemption are inherent in and resolved by the § 101 analysis.” *Ariosa Diagnostics, Inc. v. Sequenom*,

*Inc.*, 788 F.3d 1371, 1379 (Fed.Cir.2015) (citing *Alice Corp.*, 134 S. Ct. at 2354). Although “preemption may signal patent ineligible subject matter, the absence of complete preemption does not demonstrate patent eligibility.” *Id.*

We also are not persuaded by Appellants’ argument that the claims are not directed to an abstract idea because the present claims are similar to “the broad invention of Example 23” at page 7 of the “July 2015 Update Appendix 1: Examples<sup>6</sup>” (Appeal Br. 8–11; *see also* Reply Br. 4–5). In that example, the claim “improve[s] upon previous GUIs by dynamically relocating obscured textual information of an underlying window to become automatically viewable to the user.” July 2015 Update Appendix 7. Specifically, the invention detects when textual information of an underlying window is obscured, and reformats and moves the textual information to be viewable. *Id.* In this way, the hypothetical invention overrides the routine and conventional way GUIs display information to improve readability.

Appellants argue that

the independent claims of the present invention improve the user’s interaction with the computer by presenting requests for more information regarding the original request for tax-related information in the same GUI as the request for tax-related information. Presenting the additional information and the original request for tax-related information in the same screen facilitates the user’s review and response to the request for tax-related information. The user need not open a new window to obtain the additional information regarding the request or divert the user’s attention away from the original request for tax-related information. The user is not forced to toggle between

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<sup>6</sup> July 2015 Update Appendix 1: Examples, issued by the Office on July 30, 2015, available at <https://www.uspto.gov/sites/default/files/documents/ieg-july-2015-app1.pdf> (hereinafter “July 2015 Update Appendix”).

screens to mentally correspond the request with the additional information on the request-which can lead to inaccurate answers to the requests for tax-related information. Both inventions thus improve the function of the GUI to allow the GUI to provide information in an efficient and effective manner.

(Appeal Br. 9–10).

Although independent claim 1 recites that “the additional information is presented to the user in the same user interface as the request for tax-related information,” we find there is no indication that the claimed presentation of additional information requires more than generic functionality routinely used in generic GUIs (*see* Spec. ¶¶ 28–31). For example, the Specification discloses that “[u]sers can easily find out more information by clicking on links to additional information items, also referred to as ‘Tax Tips’, which provide specific expertise related to each item that the users have identified as applying to them” (*id.* ¶ 25). We also note the Specification discloses “[h]overing or clicking with a pointer controlled by a pointing device such as a mouse over/on a particular question or question mark icon may cause a flyout 446 to appear in some embodiments. The flyout 446 provides additional information to help the user correctly provide the requested information” (*id.* ¶ 31). Thus, we find nothing in the Specification, nor do Appellants point us to anything in the Specification, to indicate that the particular operations recited in the claims or described in the Specification require any specialized computer hardware or other inventive computer components, invoke any assertedly inventive programming, or that the claimed invention is implemented using other than generic computer components to perform generic computer functions, e.g.,

receiving and processing information, which is not enough for patent-eligibility.

We also find unpersuasive Appellants' argument that the claims are not directed to an abstract idea because "the claimed method is necessarily rooted in computer technology to overcome a problem specifically arising in graphical user interfaces" (Appeal Br. 10, 15–16; *see also* Reply Br. 5–6).

More particularly, Appellants argue

[t]he claimed invention facilitates the user's ability to obtain information in a timely manner and without averting the user's attention away from the request for tax-related information. The user may obtain illustrative information on answering a request for tax-related information quickly, efficiently, and seamlessly and without additional manual operation by the user (e.g., opening another window to obtain the information, searching for the information in a help directory, or the like).

(Appeal Br. 15).

In *DDR Holdings, LLC v. Hotels.com, L.P.*, 773 F.3d 1245, 1256 (Fed. Cir. 2014), the Federal Circuit determined that the claims addressed the problem of retaining website visitors who, if adhering to the routine, conventional functioning of Internet hyperlink protocol, would be transported instantly away from a host's website after clicking on an advertisement and activating a hyperlink. *DDR Holdings*, 773 F.3d at 1257. The Federal Circuit, thus, held that the claims were directed to statutory subject matter because they claim a solution "necessarily rooted in computer technology in order to overcome a problem specifically arising in the realm of computer networks." *Id.* In contrast, there is no indication here that the claimed invention requires something other than the normal, conventional computer functions of receiving and presenting data on a GUI. In this regard, we note that the Specification discloses

interface 400 includes a tab bar 402, the tab bar 402 being interactive and capable of being selected by a user, using a conventional pointer. A tab is a high level navigation tool found in the tab bar 402 in one embodiment. Each tab represents a topical selection. In one embodiment, the tab operates as a container for each of the various tax topics that can logically be grouped together.

(Spec. ¶ 28). The Specification further discloses

[a] tab becomes active when a user selects the tab using a computer peripheral pointing device, such as a mouse. An inactive tab is any tab that is not selected and does not show its contents while another tab is selected as active. In some embodiments, tabs may also be activated using a hover status, which allows an inactive tab to become active when a pointer hovers over the inactive tab. If the pointer is held over a tab using a pointing device for preferably three to five seconds, a click event occurs and that tab is activated. In an example embodiment, information related to an active tab is presented in a first window area 430 and a tax preparation checklist 440 is presented in a second window area 442 that is separated from the first window area 430 by a pane 444. Other presentation formats may be used in other embodiments.

(*Id.* ¶ 30).

Unlike *DDR Holdings*, here, the solution comprises components of the claimed user interface and display operating in their normal capacities to receive and present information. As discussed above, the Specification provides that these components are generic (*see* Spec. ¶¶ 25, 28–31; *see also* Figs. 3–8), without any particular inventive technology, to implement the abstract idea. Appellants do not direct attention to, and we do not see, where the Specification provides for an improvement in the technology or technical functioning of these components. The claims recite an invention that is merely the routine or conventional use of the Internet to perform an abstract business practice. *DDR Holdings*, 773 F.3d at 1258–59.

Step two is “a search for an ‘inventive concept’—*i.e.*, an element or combination of elements that is ‘sufficient to ensure that the patent in practice amounts to significantly more than a patent upon the [ineligible concept] itself.’” *Alice*, 134 S. Ct. at 2355 (alteration in original) (citing *Mayo*, 566 U.S. at 72–73).

Turning to the second step of the *Alice* analysis, we are not persuaded by Appellants’ argument that “[t]he independent claims recite significantly more than this abstract idea when the limitations of the independent claims are viewed as an ordered combination” (Appeal Br. 13). Instead, we agree with the Examiner that the “claims do not improve another technology or technolog[ical] field” (Final Act. 4) and “the claims do not add a specific limitation that is other than well-known and understood, routine, conventional in the field or add unconventional steps that confine the claim to a particular useful application” (*id.*; *see also* Ans. 8–10).

Appellants argue that the claim limitations “are not merely attempting to limit the alleged abstract idea of tax-related information (or tax preparation) to a particular technological environment” (Appeal Br. 14); but rather, “the independent claims recite a specific application and process for obtaining tax-related information that improves the functioning of the basic display function of the computer itself” (*id.* at 14–15). However, we agree with the Examiner that “[t]here is no indication that the combination of elements improves functioning of computer or improves any other technology. Their collective functions merely provide conventional and generic computer implementation” (Ans. 9). *See Affinity Labs of Texas, LLC v. DIRECTV, LLC*, 838 F.3d 1253, 1263 (Fed. Cir. 2016); *see also Enfish*, 822 F.3d. at 1336 (focusing on whether the claim is “an

improvement to the computer functionality itself, not on economic or other tasks for which a computer is used in its ordinary capacity”).

Here, we find the steps of receiving and presenting “tax related information” (Final Act. 2) through a user interface amounts to nothing more than mere instructions to implement the abstract idea on a computer—none of which add inventiveness because they merely require the application of conventional, well-known analytical steps. *See Ultramercial*, 772 F.3d at 716 (“[T]he claimed sequence of steps comprises only ‘conventional steps, specified at a high level of generality,’ which is insufficient to supply an ‘inventive concept.’” (citing *Alice*, 134 S. Ct. at 2357)).

And, considered as an ordered combination, the computer components of Appellants independent claim 1 add nothing that is not already present when the limitations are considered separately. Viewed as a whole, Appellants’ claims simply recite the concept of receiving and presenting “tax related information” (Final Act. 2) through a user interface. The claims do not, for example, purport to improve the functioning of the computer itself. Nor do they effect an improvement in any other technology or technical field. Instead, the claims at issue amount to nothing significantly more than an instruction to apply the abstract idea of receiving and presenting “tax related information” (*id.*) through a user interface, which under our precedents, is not enough to transform an abstract idea into a patent-eligible invention. *See Alice*, 134 S. Ct. at 2360.

In view of the foregoing, we sustain the Examiner’s rejection under 35 U.S.C. § 101 of independent claim 1, and claims 2, 5–7, 12–14, 16, 19, and 20, which fall with independent claim 1.

*Dependent claims 3, 4, 10, 11, 17, and 18*

Appellants also argue separately dependent claims 3, 4, 10, 11, 17, and 18 (*see* Appeal Br. 16–17). As we find, however, that dependent claims 3, 4, 10, 11, 17, and 18 merely describe further characteristics of the underlying concept and lack additional elements that would render the claims patent-eligible, we also sustain the rejection under § 101 of these dependent claims on the same basis as the independent claims from which they depend. In particular, the dependent claims merely recite variations related to presenting the “tax related information,” which we discern sits squarely within, and does not alter appreciably, the broader concept of receiving and presenting “tax related information.”

DECISION

The Examiner’s rejection of claims 1–20 under 35 U.S.C. § 101 is affirmed.

No time period for taking any subsequent action in connection with this appeal may be extended under 37 C.F.R. § 1.136(a)(1)(iv).

AFFIRMED