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UNITED STATES PATENT AND TRADEMARK OFFICE

BEFORE THE PATENT TRIAL AND APPEAL BOARD

Ex parte DAVID L. DEPUTY and RICARDO G. SAMANIEGO

Appeal 2017–004131
Application 11/421,746
Technology Center 3600

Before MURRIEL E. CRAWFORD, ANTON W. FETTING, and
MEREDITH C. PETRAVICK, *Administrative Patent Judges*.
FETTING, *Administrative Patent Judge*.

DECISION ON APPEAL

STATEMENT OF THE CASE¹

David L. Deputy and Ricardo G. Samaniego (Appellants) seek review under 35 U.S.C. § 134 of a final rejection of claims 1–40, the only claims pending in the application on appeal. We have jurisdiction over the appeal pursuant to 35 U.S.C. § 6(b).

¹ Our decision will make reference to the Appellants’ Appeal Brief (“App. Br.,” filed August 22, 2016) and Reply Brief (“Reply Br.,” filed January 30, 2017), and the Examiner’s Answer (“Ans.,” mailed November 30, 2016), and Final Action (“Final Act.,” mailed March 18, 2016).

This is the second time this application has come before us. The Appellants invented a way of selecting a preferred business tax structure option as part of an election event for communication to a tax authority. Specification para. 1.

An understanding of the invention can be derived from a reading of exemplary claim 1, which is reproduced below (bracketed matter and some paragraphing added).

1. A computer-implemented method, including:

[1] electronically receiving, by a data module of a computer, computer business data pertaining to a first entity,

the first entity

being associated with a first jurisdiction and having a designated business tax structure

and

being associated with a second entity associated with a second jurisdiction,

wherein the designated business tax structure represents a legal classification attached to the first entity for the second jurisdiction as recognized by a tax authority;

[2] creating first tax data associated with the second entity by a calculation module of the computer processing the business data,

the first tax data being based on

the business data

and

a first business tax structure option related to a first tax treatment of the first entity in the second jurisdiction;

[3] creating second tax data associated with the second entity by the calculation module of the computer processing the business data,

the second tax data being based on

the business data

and

a second business tax structure option related to a second tax treatment of the first entity in the second jurisdiction,

wherein the first and second business tax structure options represent two distinct legal classifications for the second jurisdiction separately recognized by a tax authority;

[4] storing by the data module of the computer in a memory the first tax data and the second tax data;

[5] selecting a preferred business tax structure option for the first entity for the second jurisdiction

from among the first business tax structure option and the second business tax structure option

based on a comparison of the first tax data and the second tax data and storing the preferred business tax structure option in the memory,

wherein the selection of the preferred business tax structure option relates only to the first entity's tax treatment in the second jurisdiction without changing the designated business tax structure of the first entity;

[6] automatically determining by an eligibility module of the computer based on a set of past data

the eligibility of one or more of the first and second business tax structure options for the first entity for the second jurisdiction;

[6a] upon determining by the eligibility module that the one or more of the first and second business tax structure options for the first entity for the second jurisdiction are ineligible,

disallowing a user from selecting business tax structure options determined to be ineligible;

- [6b] upon determining by the eligibility module that the one or more of the first and second business tax structure options for the first entity for the second jurisdiction are eligible,
- allowing a user to select from business tax structure options determined to be eligible;
- [7] generating, by the eligibility module of the computer, a signal for transmission to a user interface module of the computer representing the determined eligibility of the one or more of the first and second business tax structure options for the first entity for the second jurisdiction,
- the user interface module limiting user selection of business tax structure options to options determined to be eligible;
- and
- [8] generating by the data module of the computer a signal representing the selected preferred business tax structure option as part of an election event for communication to a tax authority.

The Examiner relies upon the following prior art:

Arora US 2003/0195780 A1 Oct. 16, 2003

Claims 1–40 stand rejected under 35 U.S.C. § 101 as directed to a judicial exception without significantly more.²

Claims 1–4, 6, 9–13, 15, 18, 19, and 21–40 stand rejected under 35 U.S.C. § 102(b) as anticipated by Arora.

² A rejection under 35 U.S.C. § 112(a) (Final Act. 13) was withdrawn. Ans. 1.

Claims 5 and 14 stand rejected under 35 U.S.C. § 103(a) as unpatentable over Arora and Admitted Prior Art.

Claims 7 and 8 stand rejected under 35 U.S.C. § 103(a) as unpatentable over Arora and AIA.

Claims 16, 17, and 20 stand rejected under 35 U.S.C. § 103(a) as unpatentable over Arora.

ISSUES

The issues of eligible subject matter turn primarily on whether the claims recite more than abstract conceptual advice of what a computer is to provide without implementation details.

The issues of novelty matter turn primarily on whether the art applied describes all of the claim elements.

The issues of obviousness turn primarily on whether the art applied shows that all of the claim elements were predictably assembled as recited.

FACTS PERTINENT TO THE ISSUES

The following enumerated Findings of Fact (FF) are believed to be supported by a preponderance of the evidence.

Facts Related to the Prior Art

Arora

01. Arora is directed to analyzing allocation of factors relevant to business operations. Arora ¶ 2.

02. Arora describes optimizing the structuring of divisions or operations that roll up to business entities, or optimizing the structuring of entities themselves. More specifically, Arora describes identification and optimization of financial decisions for global enterprises operating in many business jurisdictions. Arora describes a model that identifies sub-optimal business and incentive conditions, automates iterative model building and calculates optimal scenarios. Designed for enterprise-wide Web deployment, Arora enables tax, finance, treasury, and business unit managers to access a common set of models to evaluate the overall enterprise-wide tax impact of critical business decisions, including entity restructuring, mergers, acquisitions and business condition changes. Users can create or select a variety of methods by which to measure success and then optimize based on those metrics such as tax liability, earnings per share or cash flow.

Arora ¶ 8.

03. The Multi-State Tax Planning module can be used to identify business objectives, review current operational and legal structures, and analyze and quantify changes such as splitting a legal entity into various operations within the scenario framework.

Arora ¶ 0050.

04. "Data elements" describes things like legal entities, tax rules, and jurisdictions that are to be modeled. The flexible data model allows for entities and tax reporting structures to be independently

modeled. Each data model includes data elements comprising data objects having associated attributes and values. Examples of data objects include legal entities, jurisdictions, and tax rules. An "instance" is a particular occurrence of a data object, which is distinct from other instances of that same type of data object. An example of a legal entity instance would be the modeling of "Midwest Regional Distribution Center" as distinct from "Southeastern Regional Distribution Center." Relationships describe how data elements are related to one another, and what types of relationships (one-to-one, one-to-many, uniqueness) are allowed in the system. Dimensions are used to organize and present data in the user interface, usually on a drop-down list at the top of the detail screens. An example of dimensions includes scenario years, which are "buckets" into which many other data elements fall. Some elements, such as jurisdictions, act as dimensions on other screens. Arora ¶ 0051.

ANALYSIS

Claims 1–40 rejected under 35 U.S.C. § 101 as directed to a judicial exception without significantly more

Method claim 1 recites receiving entity data, creating and storing tax data, selecting data representing a tax structure option, determining eligibility of the option, and allowing or disallowing selection based on such eligibility, and generating data representing signals representing eligibility

and selections. Thus, claim 1 recites receiving, analyzing, modifying, and generating data. None of the limitations recite implementation details for any of these steps, but instead recite functional results to be achieved by any and all possible means. Data reception, analysis, modification, and generation are all generic, conventional data processing operations to the point they are themselves concepts awaiting implementation details. The sequence of data reception-analysis-modification-generation is equally generic and conventional. The ordering of the steps is therefore ordinary and conventional. The remaining claims merely describe process parameters, with no implementation details.

The Supreme Court

set forth a framework for distinguishing patents that claim laws of nature, natural phenomena, and abstract ideas from those that claim patent-eligible applications of those concepts. First, [] determine whether the claims at issue are directed to one of those patent-ineligible concepts. [] If so, we then ask, “[w]hat else is there in the claims before us? [] To answer that question, [] consider the elements of each claim both individually and “as an ordered combination” to determine whether the additional elements “transform the nature of the claim” into a patent-eligible application. [The Court] described step two of this analysis as 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 Corp., Pty. Ltd. v CLS Bank Intl, 134 S. Ct. 2347, 2355 (2014) (citing *Mayo Collaborative Services v. Prometheus Laboratories, Inc.*, 566 U.S. 66 (2012)).

To perform this test, we must first determine whether the claims at issue are directed to a patent-ineligible concept. The Examiner determines the claims to be directed to analyzing tax data. Final Act. 14–19.

Although the Court in *Alice* made a determination as to what the claims were directed to, we find that this case’s claims themselves and the Specification provide enough information to inform one as to what they are directed to.

The preamble to claim 1 does not recite what it is directed to, but the steps in claim 1 result in selecting a preferred business tax structure option as part of an election event for communication to a tax authority, absent any technological mechanism other than a conventional computer for doing so. The Specification at paragraph 1 recites that the invention relates to selecting a preferred business tax structure option as part of an election event for communication to a tax authority. Thus, all this evidence shows that claim 1 is directed to selecting a preferred business tax structure option as part of an election event for communication to a tax authority, i.e. tax planning. This is consistent with the Examiner’s determination.

It follows from prior Supreme Court cases, and *Bilski* (*Bilski v Kappos*, 561 U.S. 593 (2010)) in particular, that the claims at issue here are directed to an abstract idea. Like the risk hedging in *Bilski*, the concept of tax planning is a fundamental economic practice long prevalent in our system of commerce. The use of tax planning is also a building block of ingenuity in financial and corporate planning. Thus, tax planning, like hedging, is an “abstract idea” beyond the scope of §101. *See Alice Corp. Pty. Ltd.* at 2356.

As in *Alice Corp. Pty. Ltd.*, we need not labor to delimit the precise contours of the “abstract ideas” category in this case. It is enough to recognize that there is no meaningful distinction in the level of abstraction between the concept of risk hedging in *Bilski* and the concept of tax planning at issue here. Both are squarely within the realm of “abstract ideas” as the Court has used that term. *See Alice Corp. Pty. Ltd.* at 2357.

Further, claims involving data collection, analysis, and display are directed to an abstract idea. *Elec. Power Grp. v. Alstom S.A.*, 830 F.3d 1350, 1353 (Fed. Cir. 2016) (holding that “collecting information, analyzing it, and displaying certain results of the collection and analysis” are “a familiar class of claims ‘directed to’ a patent ineligible concept”); *see also In re TLI Commc’ns LLC Patent Litig.*, 823 F.3d 607, 611 (Fed. Cir. 2016); *FairWarning IP, LLC v. Iatric Sys., Inc.*, 839 F.3d 1089, 1093–94 (Fed. Cir. 2016). Claim 1, unlike the claims found non-abstract in prior cases, uses generic computer technology to perform data reception, analysis, modification, and generation and does not recite an improvement to a particular computer technology. *See, e.g., McRO, Inc. v. Bandai Namco Games Am. Inc.*, 837 F.3d 1299, 1314–15 (Fed. Cir. 2016) (finding claims not abstract because they “focused on a specific asserted improvement in computer animation”). As such, claim 1 is directed to the abstract idea of receiving, analyzing, modifying, and generating data.

The remaining claims merely describe process parameters. We conclude that the claims at issue are directed to a patent-ineligible concept.

The introduction of a computer into the claims does not alter the analysis at Mayo step two.

the mere recitation of a generic computer cannot transform a patent-ineligible abstract idea into a patent-eligible invention. Stating an abstract idea “while adding the words ‘apply it’” is not enough for patent eligibility. Nor is limiting the use of an abstract idea “to a particular technological environment.” Stating an abstract idea while adding the words “apply it with a computer” simply combines those two steps, with the same deficient result. Thus, if a patent’s recitation of a computer amounts to a mere instruction to “implement[t]” an abstract idea “on . . . a computer,” that addition cannot impart patent eligibility. This conclusion accords with the preemption concern that undergirds our §101 jurisprudence. Given the ubiquity of computers, wholly generic computer implementation is not generally the sort of “additional feature[e]” that provides any “practical assurance that the process is more than a drafting effort designed to monopolize the [abstract idea] itself.”

Alice Corp. Pty. Ltd., 134 S. Ct. at 2358 (citations omitted).

“[T]he relevant question is whether the claims here do more than simply instruct the practitioner to implement the abstract idea [] on a generic computer.” *Alice Corp. Pty. Ltd.*, 134 S. Ct. at 2359. They do not.

Taking the claim elements separately, the function performed by the computer at each step of the process is purely conventional. Using a computer for receiving, analyzing, modifying, and generating data amounts to electronic data query and retrieval—one of the most basic functions of a computer. All of these computer functions are well-understood, routine, conventional activities previously known to the industry. *See Elec. Power Grp. v. Alstom S.A.*, *supra*. Also see *In re Katz Interactive Call Processing*

Patent Litigation, 639 F.3d 1303, 1316 (Fed. Cir. 2011)(“Absent a possible narrower construction of the terms "processing," "receiving," and "storing," . . . those functions can be achieved by any general purpose computer without special programming”). In short, each step does no more than require a generic computer to perform generic computer functions. As to the data operated upon, “even if a process of collecting and analyzing information is ‘limited to particular content’ or a particular ‘source,’ that limitation does not make the collection and analysis other than abstract.” *SAP America Inc. v. InvestPic LLC*, 898 F.3d 1161, 1168 (Fed. Cir. 2018).

Considered as an ordered combination, the computer components of Appellants’ method add nothing that is not already present when the steps are considered separately. The sequence of data reception-analysis-modification-generation is equally generic and conventional or otherwise held to be abstract. *See Ultramercial, Inc. v. Hulu, LLC*, 772 F.3d 709, 715 (Fed. Cir. 2014) (sequence of receiving, selecting, offering for exchange, display, allowing access, and receiving payment recited an abstraction), *Inventor Holdings, LLC v. Bed Bath & Beyond, Inc.*, 876 F.3d 1372, 1378 (Fed. Cir. 2017) (sequence of data retrieval, analysis, modification, generation, display, and transmission), *Two-Way Media Ltd. v. Comcast Cable Communications, LLC*, 874 F.3d 1329, 1339 (Fed. Cir. 2017)(sequence of processing, routing, controlling, and monitoring). The ordering of the steps is therefore ordinary and conventional.

Viewed as a whole, Appellants’ method claims simply recite the concept of tax planning as performed by a generic computer. To be sure, the claims recite doing so by advising one to process data representing two business

entities in differing jurisdictions and analyze the tax implications in each jurisdiction for such entities to filter out eligible tax structures and from those select a business tax structure. But this is no more than abstract conceptual advice on the parameters for such tax planning and the generic computer processes necessary to process those parameters, and do not recite any particular implementation.

The method 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. The 19 pages of specification do not bulge with disclosure, but only spell out different generic equipment³ and parameters that might be applied using this concept and the particular steps such conventional processing would entail based on the concept of tax planning under different scenarios. They do not describe any particular improvement in the manner a computer functions. Instead, the claims at issue amount to nothing significantly more than an instruction to apply the abstract idea of tax planning using some unspecified, generic computer. Under our precedents, that is not enough to transform an abstract idea into a patent-eligible invention. *See Alice Corp. Pty. Ltd.* at 2360.

As to the structural claims, they

are no different from the method claims in substance. The method claims recite the abstract idea implemented on a generic computer; the system claims recite a handful of generic

³ The Specification describes how the apparatus may comprise a general-purpose computing device. Spec. ¶ 52.

computer components configured to implement the same idea. This Court has long “warn[ed] ... against” interpreting § 101 “in ways that make patent eligibility ‘depend simply on the draftsman’s art.’

Alice Corp. Pty. Ltd. at 2360.

As to Appellants’ Appeal Brief arguments, we adopt the Examiner’s determinations and analysis from Final Action 13–25 and Answer 2–23 and reach similar legal conclusions. We now turn to the Reply Brief.

We are not persuaded by Appellants’ argument that “The claims are directed to significantly more than simply the abstract idea of calculating tax liabilities associated with a foreign entity by calculating first and second sets of tax data in order to make an election to change the foreign entity’s business form for US tax entity characterization.” Reply Br. 1–5.

Appellants first contend that “Examiners must consider the claims as a whole.” Reply Br. 2. The Examiner did just that in determining what the claims were directed to from the claim limitations, and the results of the claims. See *supra*.

Appellants next contend that “even if the claimed invention was an abstract idea, the claimed method and system certainly do not fall under any of the USPTO’s enumerated examples, and contains numerous specific limitations that elevate the present invention to more than an abstract idea and is thus patentable subject matter.” Reply Br. 3. We are hard pressed to imagine concepts more abstract than tax planning. The Federal Circuit held as much in *Fort Properties*.

We view the present case as similar to *Bilski*. Specifically, like the invention in *Bilski*, claims 1–31 of the ’788 patent disclose

an investment tool, particularly a real estate investment tool designed to enable tax-free exchanges of property. This is an abstract concept. Under *Bilski*, this abstract concept cannot be transformed into patentable subject matter merely because of connections to the physical world through deeds, contracts, and real property. Our reasoning is further supported by the fact that the claimed algorithm in *Flook* also had ties to the physical world (i.e., the invention involved the “catalytic chemical conversion of hydrocarbons”), yet the Supreme Court still characterized that invention as unpatentable.

Fort Props., Inc. v. Am. Master Lease LLC, 671 F.3d 1317, 1318, 1320 (Fed. Cir. 2012)(emphasis added).

Appellants next contend that

The claimed invention comprises significantly more than simply "a tax strategy" which is evidenced by the entirety of claim 1. The claimed invention at least receives electronic data, processes the data to generate new data, stores the data, determines the eligibility of a user input selection, generates a user interface signal, and generates a signal for communication.

Reply Br. 3. Receiving, processing, storing, generating, and analyzing data are all fundamental, primitive generic computer operations. *See Electric Power, supra*. “Adding one abstract idea . . . to another abstract idea . . . does not render the claim nonabstract.” *RecogniCorp, LLC v. Nintendo Co., Ltd.*, 855 F.3d 1322, 1327 (2017).

Appellants next repeat this contention with respect to *Alice* step 2.

Reply Br. 4. This is equally unpersuasive here.

Appellants next contend the claims are analogous to those in *AmDocs (Israel) Ltd. v. Openet Telecom, Inc.*, 841 F.3d 1288 (Fed. Cir. 2016).

Appellants contend that the claims in *Amdocs* were related to computer

program products and methods implemented on computers. Reply Br. 4. This is not quite accurate. The Court’s analysis turned heavily on a prior construction.

Claim 1 requires “computer code for using the accounting information with which the first network accounting record is correlated to enhance the first network accounting record.” In *Amdocs I*, we construed “enhance” as being dependent upon the invention’s distributed architecture.

We construed “enhance” as meaning “to apply a number of field enhancements in a distributed fashion.” We took care to note how the district court explained that “[i]n this context, ‘distributed’ means that the network usage records are processed close to their sources before being transmitted to a centralized manager.” And we specifically approved of the district court’s “reading the ‘in a distributed fashion’ and the ‘close to the source’ of network information requirements into the term ‘enhance.’”

AmDocs (Israel) Ltd. v. Openet Telecom, Inc., 841 F.3d 1288, 1300 (Fed. Cir. 2016)(citations omitted). Thus, the Court read “to apply a number of field enhancements in a distributed fashion” into “using the accounting information with which the first network accounting record is correlated to enhance the first network accounting record.” This is substantially more than merely being related to computer program products and methods implemented on computers.

We are not persuaded by Appellants’ contention that the claims are analogous to those in *Enfish, LLC v. Microsoft Corp.*, 822 F.3d 1327 (Fed. Cir. 2016). Reply Br. 4. The claims differ from those found patent eligible in *Enfish*, where the claims were “specifically directed to a *self-referential* table for a computer database.” 822 F.3d 1327, 1337 (Fed. Cir.

2016). The claims thus were “directed to a specific improvement to the way computers operate” rather than an abstract idea implemented on a computer. *Id.* at 1336. Here, by contrast, the claims are not directed to an improvement in the way computers operate. Though the claims purport to accelerate the process of selecting a business tax structure, our reviewing court has held that speed and accuracy increases stemming from the ordinary capabilities of a general purpose computer “do[] not materially alter the patent eligibility of the claimed subject matter.”

Bancorp Servs., L.L.C. v. Sun Life Assurance Co. of Can. (U.S.), 687 F.3d 1266, 1278 (Fed. Cir. 2012). Instead, the claims are more analogous to those in *FairWarning*, 839 F.3d 1089 (Fed. Cir. 2016), wherein claims reciting “a few possible rules to analyze audit log data” were found directed to an abstract idea because they asked “the same questions (though perhaps phrased with different words) that humans in analogous situations detecting fraud have asked for decades.”

Appellants also attempt to analogize the claims to those involved in *McRO, Inc. v. Bandai Namco Games America Inc.*, 837 F.3d 1299 (Fed. Cir. 2016). Reply Br. 5. In *McRO*, the court held that, although the processes were previously performed by humans, “the traditional process and newly claimed method . . . produced . . . results in fundamentally different ways.” *FairWarning v. Iatric Systems*, 839 F.3d at 1094 (differentiating the claims at issue from those in *McRO*). In *McRO*, “it was the incorporation of the claimed rules not the use of the computer, that improved the existing technology process,” because the prior process performed by humans “was driven by subjective determinations rather

than specific, limited mathematical rules.” 837 F.3d at 1314 (internal quotation marks, citation, and alterations omitted). In contrast, the claims of the instant application merely implement an old practice of using decision criteria in making tax decisions in a new environment. Appellants have not argued that the claimed processes of selecting business tax structures apply rules of selection in a manner technologically different from those which humans used, albeit with less efficiency, before the invention was claimed. Merely pigeon holing the objects of decision making in tiers to aid decision making is both old and itself abstract.

The claims in *McRO* were not directed to “a specific asserted improvement in computer animation, i.e., the automatic use of rules of a particular type.” We explained that “the claimed improvement [was] allowing computers to produce ‘accurate and realistic lip synchronization and facial expressions in animated characters’ that previously could only be produced by human animators.” The claimed rules in *McRO* transformed a traditionally subjective process performed by human artists into a mathematically automated process executed on computers.

FairWarning, 839 F.3d 1089, 1094 (Fed. Cir. 2016)(differentiating the claims at issue from those in *McRO*).

Contrary to InvestPic’s contention, the claims here are critically different from those we determined to be patent eligible in *McRO, Inc. v. Bandai Namco Games America Inc.*, 837 F.3d 1299 (Fed. Cir. 2016). The claims in *McRO* were directed to the creation of something physical—namely, the display of “lip synchronization and facial expressions” of animated characters on screens for viewing by human eyes. *Id.* at 1313. The claimed improvement was to how the physical display operated (to produce better quality images), unlike (what is present here) a claimed improvement in a mathematical technique with no improved display mechanism. The claims in

McRO thus were not abstract in the sense that is dispositive here. And those claims also avoided being “abstract” in another sense reflected repeatedly in our cases (based on a contrast not with “physical” but with “concrete”): they had the specificity required to transform a claim from one claiming only a result to one claiming a way of achieving it. *McRO*, 837 F.3d at 1314; *see Finjan, Inc. v. Blue Coat Sys., Inc.*, 879 F.3d 1299, 1305–06 (Fed. Cir. 2018); *Apple, Inc. v. Ameranth, Inc.*, 842 F.3d 1229, 1241 (Fed. Cir. 2016); *Affinity Labs of Texas, LLC v. DIRECTV, LLC*, 838 F.3d 1253, 1265 (Fed. Cir. 2016); *see also Two-Way Media*, 874 F.3d at 1337; *Secured Mail Solutions LLC v. Universal Wilde, Inc.*, 873 F.3d 905, 909 (Fed. Cir. 2017); *RecogniCorp*, 855 F.3d at 1326; *Symantec*, 838 F.3d at 1316.

SAP America v. Investpic, 890 F.3d 1016, 1022 (Fed. Cir. 2018).

*Claims 1–4, 6, 9–13, 15, 18, 19, and 21–40 rejected under 35 U.S.C.
§102(b) as anticipated by Arora*

We are not persuaded by Appellants' argument that Arora does not make a determination of the eligibility of a certain entity for a certain type of election event. App. Br. 26. Examiner cites Arora ¶51 for this limitation. Ans. 29. The Examiner determines that there is an “explicit teaching that business and jurisdiction tax structure determines allowed (eligible) data is organized and presented. Consequently data not in compliance to the dimension used (i.e. ineligible) is not presented.” *Id.* The pertinent portion of Arora ¶51 is “Relationships describe how data elements are related to one another, and what types of relationships (one-to-one, one-to-many, uniqueness) are allowed in the system.” This uses “allowed” in the sense of provided—the system shows all the relationship the system provides. As a

result, Arora does not go on to determine that certain options are ineligible. Ineligible options do not exist in Arora for any determination. To the extent Arora has any sense of eligibility, it is defined by data existence, not by data attributes such as legal and tax regulations. Thus Arora has no need to determine eligibility of existing data as the claims recite.

*Claims 5 and 14 rejected under 35 U.S.C. § 103(a) as unpatentable over
Arora and Admitted Prior Art*

These claims depend from claims 1 and 10.

*Claims 7 and 8 rejected under 35 U.S.C. § 103(a) as unpatentable over
Arora and AIA*

These claims depend from claim 1.

*Claims 16, 17, and 20 rejected under 35 U.S.C. § 103(a) as unpatentable
over Arora*

These claims depend from claims 10 and 19.

CONCLUSIONS OF LAW

The rejection of claims 1–40 under 35 U.S.C. § 101 as directed to a judicial exception without significantly more is proper.

The rejection of claims 1–4, 6, 9–13, 15, 18, 19, and 21–40 under 35 U.S.C. § 102(b) as anticipated by Arora is improper.

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The rejection of claims 5 and 14 under 35 U.S.C. § 103(a) as unpatentable over Arora and Admitted Prior Art is improper.

The rejection of claims 7 and 8 under 35 U.S.C. § 103(a) as unpatentable over Arora and AIA is improper.

The rejection of claims 16, 17, and 20 under 35 U.S.C. § 103(a) as unpatentable over Arora is improper.

DECISION

The rejection of claims 1–40 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). *See* 37 C.F.R. § 1.136(a)(1)(iv) (2011).

AFFIRMED