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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* LUIS FELIPE CABRERA, HENRY TAYLOE STANSBURY, and  
WILLIAM T. LAASER

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Appeal 2019-005753  
Application 15/008,025  
Technology Center 3600

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Before BRYAN F. MOORE, CATHERINE SHIANG, and  
BETH Z. SHAW, *Administrative Patent Judges*.

SHIANG, *Administrative Patent Judge*.

DECISION ON APPEAL

Appellant<sup>1</sup> appeals under 35 U.S.C. § 134(a) from the Examiner's rejection of claims 1–40, which are all the claims pending and rejected in the application. We have jurisdiction under 35 U.S.C. § 6(b).

We affirm.

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<sup>1</sup> We use “Appellant” to refer to “applicant” as defined in 37 C.F.R. § 1.42. Appellant identifies as Intuit Inc. the real party in interest. Appeal Br. 2.

## STATEMENT OF THE CASE

### *Introduction*

The present invention relates to “calculating an estimated result while preparing an electronic tax return.” Spec. ¶ 2. In one embodiment,

the system includes a server computer having a predictive model running thereon. The system also includes a tax return preparation computer operatively coupled to the server computer by a network and having an electronic tax return preparation program running thereon. The server computer is configured to obtain a first taxpayer datum associated with a taxpayer and execute the predictive model. The predictive model, when executed, analyzes the first taxpayer datum to identify a taxpayer data category as most relevant to the estimated result for the taxpayer. The server computer is configured to communicate the taxpayer data category identified as most relevant to the tax return preparation computer. The tax return preparation computer is configured to obtain a second taxpayer datum associated with the taxpayer and corresponding to the taxpayer data category identified as most relevant. The tax return preparation computer is configured to calculate the estimated result for the taxpayer based, at least in part, on the second taxpayer datum. The tax return preparation computer is configured to display the estimated result to a user during preparation of the electronic tax return.

Spec. ¶ 3. Claim 1 is exemplary:

1. A system for calculating an estimated result during preparation of an electronic tax return, the system comprising:
  - a server computer having a predictive model running thereon; and
  - a tax return preparation computer operatively coupled to the server computer by a network and having an electronic tax return preparation program running thereon;

wherein the server computer is configured to obtain a first taxpayer datum associated with a taxpayer and execute the predictive model;

wherein the predictive model, when executed, analyzes the first taxpayer datum to identify a taxpayer data category as most relevant to the estimated result for the taxpayer;

wherein the server computer is configured to communicate the taxpayer data category identified as most relevant to the tax return preparation computer;

wherein the tax return preparation computer is configured to obtain a second taxpayer datum associated with the taxpayer and corresponding to the taxpayer data category identified as most relevant;

wherein the tax return preparation computer is configured to calculate the estimated result for the taxpayer based, at least in part, on the second taxpayer datum;

wherein the tax return preparation computer is configured to display the estimated result to a user during preparation of the electronic tax return; and

wherein the tax preparation computer is configured to update the estimated result at least once for subsequent taxpayer data corresponding to a subsequent most relevant taxpayer data category identified by the predictive model.

*Rejection<sup>2</sup>*

<b>Claims Rejected</b>	<b>35 U.S.C. §</b>	<b>Basis</b>
1-40	101	Subject Matter Eligibility

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<sup>2</sup> Throughout this opinion, we refer to the (1) Final Office Action dated November 5, 2018 (“Final Act.”); (2) Appeal Brief dated May 1, 2019 (“Appeal Br.”); (3) Examiner’s Answer dated June 12, 2019 (“Ans.”); and (4) Reply Brief dated July 25, 2019 (“Reply Br.”).

ANALYSIS  
*35 U.S.C. § 101*

We have reviewed and considered Appellant’s arguments in the briefs, but such arguments are unpersuasive. To the extent consistent with our analysis below, we adopt the Examiner’s findings and conclusions in (i) the action from which this appeal is taken and (ii) the Answer.<sup>3</sup>

Section 101 of the Patent Act provides “[w]hoeever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.” 35 U.S.C. § 101. However, the Supreme Court has long interpreted 35 U.S.C. § 101 to include implicit exceptions: “[l]aws of nature, natural phenomena, and abstract ideas” are not patentable. *E.g., Alice Corp. Pty. Ltd. v. CLS Bank Int’l*, 573 U.S. 208, 216 (2014) (internal quotation marks and citation omitted).

In determining whether a claim falls within an excluded category, we are guided by the Supreme Court’s two-step framework, described in *Mayo* and *Alice*. *Id.* at 217–18 (citing *Mayo Collaborative Servs. v. Prometheus Labs., Inc.*, 566 U.S. 66, 75–77 (2012)). In accordance with that framework, we first determine what concept the claim is “directed to.” *See Alice*, 573 U.S. at 219 (“On their face, the claims before us are drawn to the concept of intermediated settlement, *i.e.*, the use of a third party to mitigate settlement risk.”); *see also Bilski v. Kappos*, 561 U.S. 593, 611 (2010) (“Claims 1 and 4

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<sup>3</sup> To the extent Appellant advances new arguments in the Reply Brief without showing good cause, Appellant has waived such arguments. *See* 37 C.F.R. § 41.41(b)(2).

in petitioners’ application explain the basic concept of hedging, or protecting against risk.”).

Concepts determined to be abstract ideas, and, thus, patent ineligible, include certain methods of organizing human activity, such as fundamental economic practices (*Alice*, 573 U.S. at 219–20; *Bilski*, 561 U.S. at 611); mathematical formulas (*Parker v. Flook*, 437 U.S. 584, 594–95 (1978)); and mental processes (*Gottschalk v. Benson*, 409 U.S. 63, 67 (1972)). Concepts determined to be patent eligible include physical and chemical processes, such as “molding rubber products” (*Diamond v. Diehr*, 450 U.S. 175, 191 (1981)); “tanning, dyeing, making water-proof cloth, vulcanizing India rubber, smelting ores” (*id.* at 182 n.7 (quoting *Corning v. Burden*, 56 U.S. 252, 267–68 (1853))); and manufacturing flour (*Benson*, 409 U.S. at 69 (citing *Cochrane v. Deener*, 94 U.S. 780, 785 (1876))).

In *Diehr*, the claim at issue recited a mathematical formula, but the Supreme Court held that “[a] claim drawn to subject matter otherwise statutory does not become nonstatutory simply because it uses a mathematical formula.” *Diehr*, 450 U.S. at 187; *see also id.* at 191 (“We view respondents’ claims as nothing more than a process for molding rubber products and not as an attempt to patent a mathematical formula.”). Having said that, the Supreme Court also indicated that a claim “seeking patent protection for that formula in the abstract . . . is not accorded the protection of our patent laws, . . . and this principle cannot be circumvented by attempting to limit the use of the formula to a particular technological environment.” *Id.* (citing *Benson* and *Flook*); *see, e.g., id.* at 187 (“It is now commonplace that an *application* of a law of nature or mathematical formula

to a known structure or process may well be deserving of patent protection.”).

If the claim is “directed to” an abstract idea, we turn to the second step of the *Alice* and *Mayo* framework, where “we must examine the elements of the claim to determine whether it contains an ‘inventive concept’ sufficient to ‘transform’ the claimed abstract idea into a patent-eligible application.” *Alice*, 573 U.S. at 221 (citation omitted). “A claim that recites an abstract idea must include ‘additional features’ to ensure ‘that the [claim] is more than a drafting effort designed to monopolize the [abstract idea].’” *Id.* (quoting *Mayo*, 566 U.S. at 77). “[M]erely requir[ing] generic computer implementation[] fail[s] to transform that abstract idea into a patent-eligible invention.” *Id.*

In 2019, the PTO published revised guidance on the application of § 101. USPTO, 2019 REVISED PATENT SUBJECT MATTER ELIGIBILITY GUIDANCE, 84 Fed. Reg. 50 (Jan. 7, 2019) (“Guidance”).<sup>4</sup> Under the guidance set forth in the Guidance, we first look to whether the claim recites:

- (1) any judicial exceptions, including certain groupings of abstract ideas (i.e., mathematical concepts, certain methods of organizing human activity such as a fundamental economic practice, or mental processes) (Step 2A, Prong 1); and
- (2) additional elements that integrate the judicial exception into a practical application (*see* MANUAL OF PATENT EXAMINING PROCEDURE (“MPEP”) § 2106.05(a)–(c), (e)–(h)) (9th Ed., Rev. 08.2017, 2018) (Step 2A, Prong 2).

Only if a claim (1) recites a judicial exception and (2) does not integrate that exception into a practical application, do we then look to whether the claim:

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<sup>4</sup> The Guidance was update in October 2019.

(3) adds a specific limitation beyond the judicial exception that is not “well-understood, routine, conventional” in the field (*see* MPEP § 2106.05(d)); or

(4) simply appends well-understood, routine, conventional activities previously known to the industry, specified at a high level of generality, to the judicial exception. (Step 2B.)

*See* Guidance, 84 Fed. Reg. at 54–56.

*Step 2A, Prong 1*

Turning to Step 2A, Prong 1 of the Guidance (*Alice* step one), claim 1 (with emphases added) recite:

1. A system for calculating an estimated result during preparation of an electronic tax return, the system comprising:  
a server computer having a predictive model running thereon; and  
*a tax return preparation* computer operatively coupled to the server computer by a network and having an electronic tax return preparation program running thereon;  
wherein the server computer is configured to *obtain a first taxpayer datum associated with a taxpayer* and execute the predictive model;  
wherein the predictive model, when executed, *analyzes the first taxpayer datum to identify a taxpayer data category as most relevant to the estimated result for the taxpayer*;  
wherein the server computer is configured to *communicate the taxpayer data category identified as most relevant to the tax return preparation* computer;  
*wherein the tax return preparation* computer is configured to *obtain a second taxpayer datum associated with the taxpayer and corresponding to the taxpayer data category identified as most relevant*;  
*wherein the tax return preparation* computer is configured to *calculate the estimated result for the taxpayer based, at least in part, on the second taxpayer datum*;  
*wherein the tax return preparation* computer is configured to *display the estimated result to a user during preparation of the electronic tax return*; and

*wherein the tax preparation computer is configured to update the estimated result at least once for subsequent taxpayer data corresponding to a subsequent most relevant taxpayer data category identified by the predictive model.*<sup>5</sup>

All of the italicized limitations are associated with preparing a tax return. For example, “a tax return preparation . . . ,” “obtain a first taxpayer datum associated with a taxpayer . . . ,” “analyzes the first taxpayer datum to identify a taxpayer data category as most relevant to the estimated result for the taxpayer,” and “communicate the taxpayer data category identified as most relevant to the tax return preparation . . . ” facilitate preparing a tax return by analyzing data to identify and communicate a data category as the most relevant to the estimated result. Further, “the tax return preparation . . . obtain a second taxpayer datum associated with the taxpayer and corresponding to the taxpayer data category identified as most relevant” facilitates preparing the tax return by obtaining the data in the data category.

In addition, “wherein the tax return preparation . . . calculate the estimated result for the taxpayer based, at least in part, on the second taxpayer datum,” “wherein the tax return preparation . . . display the estimated result to a user during preparation of the electronic tax return,” and “the tax preparation . . . update the estimated result at least once for subsequent taxpayer data corresponding to a subsequent most relevant taxpayer data category identified by the predictive model” facilitate preparing the tax return by calculating the estimated result based on the

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<sup>5</sup> We select claim 1 as the representative claim, and group the remaining claims accordingly under 37 C.F.R. § 41.37(c)(1)(iv) (“[T]he failure of appellant to separately argue claims which appellant has grouped together shall constitute a waiver of any argument that the Board must consider the patentability of any grouped claim separately.”).

obtained data, and repeating the estimation at least once based on a subsequent data category.

Our determination is supported by the Specification, which describes the need to provide better techniques for preparing a tax return:

*Embodiments are directed to systems, computer-implemented methods, and computer program products for calculating an estimated result while preparing an electronic tax return.*

Some current electronic tax return preparation systems are configured to calculate an estimated result, which is displayed to a user during entry of taxpayer data as an aid to the user. Current systems calculate the estimated result based on entered taxpayer data, with all other taxpayer data set to empty, zero or not applicable. Other systems predict yet to be entered taxpayer data to generate a more accurate estimated result as described in U.S. patent application attorney docket no. INT-263-US1 (158622), the contents of which have been previously incorporated-by-reference herein. *However, even with prediction of yet to be entered taxpayer data, current systems obtain taxpayer data in a predetermined order without regard to the relevance of the taxpayer data to a particular taxpayer's estimated result.*

Some current systems update the estimated result after entry of each item of taxpayer data, or after each page of a taxpayer data entry user interface. Accordingly, the estimated result can change drastically after entry of taxpayer data with large effects on (i.e., more relevant to) the estimated result (e.g., interest or dividend income, child tax credit, mortgage deductions, etc.). Due to the predetermined order for obtaining taxpayer data and variability of the financial situations of taxpayers, these drastic changes in the estimated result can occur at random and unexpected times during the electronic tax return preparation process. Drastic changes (i.e., severe noise) in the estimated result displayed to the user and occurring at random and

unexpected times can have unwanted results. For instance, a user may become discouraged and abandon the electronic application, or a user may unfairly lose confidence in the electronic tax return preparation system when a displayed “expected refund” disappears or becomes an “amount owed.” *Obtaining taxpayer data (e.g., by presenting questions) in a predetermined order exacerbates this problem due to the variable effect of particular taxpayer data on the expected result of particular taxpayers.*

*The embodiments described herein more accurately obtain an estimated result earlier in the electronic tax return preparation process by using a predictive model to identify taxpayer data that should be more relevant to a particular taxpayer’s estimated result.*

Spec. ¶¶ 2, 27–29 (emphases added).

Similar to the concepts of intermediated settlement in *Alice* and hedging in *Bilski*, the concept of preparing a tax return “is a fundamental economic practice long prevalent in our system of commerce.” *Alice*, 573 U.S. at 216 (citations and internal quotation marks omitted). Accordingly, we conclude claim 1 recites a fundamental economic practice, which is one of certain methods of organizing human activity identified in the Guidance, and thus an abstract idea. *See* Guidance, Step 2A, Prong 1 (Groupings of Abstract Ideas).

#### *Step 2A, Prong 2*

Turning to Step 2A, Prong 2 of the Guidance, contrary to Appellant’s arguments (Appeal Br. 4–10; Reply Br. 1–4), Appellant has not shown claim 1 recites additional elements that integrate the judicial exception into a practical application. In particular, Appellant argues claim 1 “improve[s]

the user interface presented to a user during operation of an electronic tax return application.” Appeal Br. 4. That argument is not commensurate with the scope of the claim, because Appellant does not persuasively explain why displaying a different set of data on a known computer constitutes “improve[ing] the user interface.”

Further, Appellant’s argument that the claims “address this problem in the prior art by using a predictive model to identify taxpayer data that should be more relevant to a particular taxpayer’s estimated results, obtaining the more relevant taxpayer data and using it to calculate the estimate prior to obtaining and using less relevant data” (Appeal Br. 5; *see also* Appeal Br. 9, Reply Br. 1, 3–4) is unpersuasive. The Specification explains the “predictive model” is a broad data analysis tool, such as “analyzing a tax code”—not new in the context of preparing a tax return. *See* Spec. ¶ 39 (“As used in this application, ‘predictive model’ includes, but is not limited to, one or more separate and independent components of a computer that must be added to a general purpose computer before the computer can identify a taxpayer data category as most relevant to an estimated result for a particular taxpayer.); Spec. ¶ 62 (“In one embodiment, the predictive model includes data analytics or “big data” analytics”); Spec. ¶ 65 (“The predictive model may include analyzing a tax code.”).<sup>6</sup> In any event, “a claim for a *new* abstract idea is still an abstract idea.” *Synopsys, Inc. v. Mentor Graphics Corp.*, 839 F.3d 1138, 1151 (Fed. Cir. 2016). “[U]nder the *Mayo/Alice* framework, a claim directed to a newly discovered law of nature

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<sup>6</sup> In an exemplary embodiment, the Specification also discusses using the known Pearson product-moment correlation coefficient. *See* Spec. ¶ 63 (“The predictive model may include calculating a Pearson product-moment correlation coefficient”).

(or natural phenomenon or abstract idea) cannot rely on the novelty of that discovery for the inventive concept necessary for patent eligibility . . . .”

*Genetic Techs. Ltd. v. Merial L.L.C.*, 818 F.3d 1369, 1376 (Fed. Cir. 2016) (citations omitted).

In addition, Appellant’s argument about a “distributed system” (Appeal Br. 5; *see also* Appeal Br. 6, 9; Reply Br. 1–3) is unpersuasive, as the Specification describes using a generic server and a generic computer to prepare a tax return.

As used in this application, “server” or “server computer” includes, but is not limited to, one or more separate and independent software and/or hardware components of a computer that must be added to a general purpose computer before the computer can receive and respond to requests from other computers and software in order to share data or hardware and software resources among the other computers and software, and computers having such components added thereto.

Spec. ¶ 39; Spec. ¶ 38 (“As used in this application, ‘computer[]’ . . . includes, but are not limited to, a computer (laptop or desktop) and a computer or computing device of a mobile communication device, smartphone and tablet computing device such as an IPAD (available from Apple Inc. of Cupertino, California”). Appellant does not persuasively explain why using a generic server and a generic computer to process data makes claim 1 patent eligible. *See In re TLI Communications LLC Patent Litigation*, 823 F.3d 607, 611 (2016) (holding the claim was patent-ineligible because “[w]hile [the asserted claim] requires concrete, tangible components such as ‘a telephone unit’ and a ‘server,’ the specification makes clear that the recited physical components merely provide a generic environment in which to carry out the abstract idea”); *Intellectual Ventures I*

*LLC v. Symantec Corp.*, 838 F.3d 1307, 1320 (2016) (holding the claim was patent-ineligible because “the recitation of a ‘telephone network,’ like the telephone unit and server in *TLI Communications*, merely provides a ‘generic environment’ in which to carry out the well-known and abstract idea”);

Appellant cites *BASCOM Global Internet Services, Inc. v. AT&T Mobility LLC*, 827 F.3d 1341 (Fed. Cir. 2016) (Appeal Br. 6; Reply Br. 1–2), but does not persuasively explain why that case is similar to the present case. In *BASCOM*, the court determined that at the pleading stage and construed in favor of the nonmovant,

The inventive concept described and claimed . . . is the installation of a filtering tool at a specific location, remote from the end-users, with customizable filtering features specific to each end user. This design gives the filtering tool both the benefits of a filter on a local computer and the benefits of a filter on the ISP server. *BASCOM* explains that the inventive concept rests on taking advantage of the ability of at least some ISPs to identify individual accounts that communicate with the ISP server, and to associate a request for Internet content with a specific individual account.

*BASCOM Global Internet Services*, 827 F.3d at 1350 (emphasis added).

Unlike the claims of *BASCOM*, claim 1 is not directed to an “installation of a filtering tool at a specific location, remote from the end-users, with customizable filtering features specific to each end user” or similar improvements. *Id.* at 1350. Nor does claim 1 “give[] the filtering tool both the benefits of a filter on a local computer and the benefits of a filter on the ISP server” or provide similar benefits. *Id.* Therefore, *BASCOM* is inapplicable here.

Contrary to Appellant’s assertions (Appeal Br. 6–7), *Amdocs (Israel) Limited v. Openet Telecom, Inc.*, 841 F.3d 1288 (Fed. Cir. 2016) is inapplicable here. In *Amdocs*, the court determines:

claim 1 of the ‘065 patent is tied to a specific structure of various components (network devices, gatherers, ISMs, a central event manager, a central database, a user interface server, and terminals or clients). It is narrowly drawn to not preempt any and all generic enhancement of data in a similar system, and does not merely combine the components in a generic manner, but instead purposefully *arranges the components in a distributed architecture to achieve a technological solution to a technological problem specific to computer networks.*

. . . claim 1 of the ‘065 patent depends upon a specific enhancing limitation that *necessarily incorporates the invention’s distributed architecture—an architecture providing a technological solution to a technological problem.* This provides the requisite ‘something more’ than the performance of “well-understood, routine, [and] conventional activities previously known to the industry.”

*Amdocs*, 841 F.3d at 1301 (citation omitted, emphases added).

*Amdocs* is inapplicable here because unlike the claims of *Amdocs*, claim 1 does not “necessarily incorporate[] the invention’s distributed architecture—an architecture providing a technological solution to a technological problem” or provide similar technological solutions. *Id.* at 1301. To the contrary, claim 1 is directed to preparing a tax return, using a generic server and a generic computer.

Appellant also cites *Core Wireless Licensing S.A.R.L. v. LG Electronics, Inc.*, 880 F.3d 1356 (Fed. Cir. 2018) (Reply Br. 3), but does not persuasively argue why that case is on point. In *Core Wireless*, the Court determines:

*The asserted claims in this case are directed to an improved user interface for computing devices . . . . Claim 1 of the ‘476 patent requires “an application summary that can be reached directly from the menu,” specifying a particular manner by which the summary window must be accessed. The claim further requires the application summary window list a limited set of data, “each of the data in the list being selectable to launch the respective application and enable the selected data to be seen within the respective application.” This claim limitation restrains the type of data that can be displayed in the summary window. Finally, the claim recites that the summary window “is displayed while the one or more applications are in an un-launched state,” a requirement that the device applications exist in a particular state. *These limitations disclose a specific manner of displaying a limited set of information to the user, rather than using conventional user interface methods to display a generic index on a computer. Like the improved systems claimed in Enfish, Thales, Visual Memory, and Finjan, these claims recite a specific improvement over prior systems, resulting in an improved user interface for electronic devices.**

The specification confirms that these claims disclose an improved user interface for electronic devices, particularly those with small screens. It teaches that the prior art interfaces had many deficits relating to the efficient functioning of the computer, requiring a user “to scroll around and switch views many times to find the right data/functionality.” ’020 patent at 1:47–49. Because small screens “tend to need data and functionality divided into many layers or views,” *id.* at 1:29–30, prior art interfaces required users to drill down through many layers to get to desired data or functionality. *Id.* at 1:29–37. That process could “seem slow, complex and difficult to learn, particularly to novice users.” *Id.* at 1:45–46.

*Core Wireless Licensing*, 880 F.3d at 1362–63 (emphases added).

Unlike the claims of *Core Wireless*, claim 1 does not address the problem of “prior art interfaces . . . deficits relating to the efficient

functioning of the computer, requiring a user ‘to scroll around and switch views many times to find the right data/functionality’” or similar problems. *Id.* at 1363. Nor is claim 1 “directed to an improved user interface for computing devices” or similar improvements. *Id.* at 1362. Therefore, *Core Wireless* is inapplicable here.

As a result, we conclude claim 1 is directed to preparing a tax return, and does not recite additional elements that integrate the judicial exception into a practical application. *See* Guidance, Step 2A, Prong 2.

*Step 2B*

Turning to Step 2B of the Guidance (*Alice* step two), Appellant does not persuasively argue any specific limitation was not well-understood, routine, or conventional in the field. Nor does Appellant persuasively argue the Examiner erred in that aspect. In particular, Appellant’s arguments about prior art (Appeal Br. 7–8; Reply Br. 6) is unpersuasive, because a prior art rejection is determined under 35 U.S.C. § 102 and § 103, which are different statutory requirements. As the Supreme Court emphasizes: “[t]he ‘novelty’ of any element or steps in a process, or even of the process itself, is of *no relevance* in determining whether the subject matter of a claim falls within the § 101 categories of possibly patentable subject matter.” *Diehr*, 450 U.S. at 188–89 (emphasis added). Our reviewing court further guides that “[e]ligibility and novelty are separate inquiries.” *Two-Way Media Ltd. v. Comcast Cable Commc’ns, LLC*, 874 F.3d 1329, 1340 (Fed. Cir. 2017).

Further, Appellant’s attorney arguments about two prior art references (Appeal Br. 7–8) are unsubstantiated, as Appellant does not provide sufficient objective evidence to support the argument. *See In re Geisler*, 116 F.3d 1465, 1470 (Fed. Cir. 1997) (“attorney argument [is] not the kind of

factual evidence that is required to rebut a prima facie case of obviousness”); *Meitzner v. Mindick*, 549 F.2d 775, 782 (CCPA 1977) (“Argument of counsel cannot take the place of evidence lacking in the record.”). As a result, Appellant’s conclusion under *Berkheimer* (Appeal Br. 8) is unpersuasive, because that conclusion is based on Appellant’s prior art arguments. In any event, that conclusion is unpersuasive, because as discussed above, all of the italicized limitations, which include the terms bolded by Appellant (Appeal Br. 8), are part of the abstract idea—not additional elements. *See BSG Tech LLC v. BuySeasons, Inc.*, 899 F.3d 1281, 1290 (Fed. Cir. 2018) (explaining the *Alice* “Court only assessed whether the claim limitations *other than the invention’s use of the ineligible concept* to which it was directed were well-understood, routine and conventional” and “did not consider whether it was well-understood, routine, and conventional to execute the claimed intermediated settlement method on a generic computer”) (emphasis added).<sup>7</sup> As a result, Appellant has not persuaded us the Examiner erred with respect to the Guidance’s Step 2B analysis. *See* Guidance, Step 2B.

Because Appellant has not persuaded us the Examiner erred, we sustain the Examiner’s rejection of independent claims 1 under 35 U.S.C. § 101.

For similar reasons discussed above with respect to claim 1, we sustain the Examiner’s rejection of claims 2–40 under 35 U.S.C. § 101, as

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<sup>7</sup> As discussed above, the claimed “server” and “computer” were well-understood, routine, or conventional in the field. We note Appellant does not contend, let alone show, such devices were not well-understood, routine, or conventional in the field.

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Appellant does not advance separate substantive arguments about those claims. *See* 37 C.F.R. § 41.37(c)(1)(iv).

### CONCLUSION

We affirm the Examiner’s decision rejecting claims 1–40 under 35 U.S.C. § 101.

In summary:

<b>Claims Rejected</b>	<b>35 U.S.C. §</b>	<b>Reference(s)/Basis</b>	<b>Affirmed</b>	<b>Reversed</b>
1–40	101	Eligibility	1–40	

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). *See* 37 C.F.R. § 41.50(f).

AFFIRMED