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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
14/788,261	06/30/2015	Thai Dang	INTU1508767	1053
163860	7590	06/17/2020	EXAMINER	
Paradice and Li LLP/Intuit 1999 S. Bascom Ave. Suite 300 Campbell, CA 95008			AKINTOLA, OLABODE	
			ART UNIT	PAPER NUMBER
			3691	
			NOTIFICATION DATE	DELIVERY MODE
			06/17/2020	ELECTRONIC

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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* THAI DANG, COREY DANIEL LEAMON,  
CAROL ANN HOWE, HUGH D. MACDONALD, ANDREW ROE,  
ALEXANDRA GRAHAM KOPJAK, LYLE AVERY TAKACS,  
ROBERT E. BAMFORD, SYLVIA KNUST, and ALEXIS HARTFORD

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Appeal 2019-006414  
Application 14/788,261  
Technology Center 3600

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Before JOHNNY A. KUMAR, LINZY T. MCCARTNEY, and  
BETH Z. SHAW, *Administrative Patent Judges*.

SHAW, *Administrative Patent Judge*.

DECISION ON APPEAL

STATEMENT OF THE CASE

Pursuant to 35 U.S.C. § 134(a), Appellant<sup>1</sup> appeals from the Examiner's decision to reject claims 1–28. *See* Final Act. 1. We have jurisdiction under 35 U.S.C. § 6(b).

We AFFIRM.

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

CLAIMED SUBJECT MATTER

The claims are directed to a method and system for personalizing and facilitating a tax return preparation interview in a tax return preparation system by using a multi-sectional view of interview content to progress a user through the tax return preparation interview.

Claim 1, reproduced below, is illustrative of the claimed subject matter:

1. A computing system implemented method comprising:
  - displaying, with a computing device, first user income information at least partially based on user data received from a user, wherein the first user income information identifies one or more of employee wages, contractor income, retirement income, unemployment income, alimony, and investment income;
  - prior to acquiring second user income information from the user during the tax return preparation interview, displaying characteristics of the first user income information in a first section of a user interface indicate which of the first user income information has been identified by an electronic tax return preparation system;
  - acquiring mood information from the user;
  - reducing the bandwidth and memory requirements of the process by eliminating one or more irrelevant questions and inquiries of an interview process through, in a second section of the user interface, acquiring, through the interview process being personalized at least partially based on the acquired mood information, and at least partly through a portion of the user interface configured with selectable icons customized according to existing user information known
  - about the user, second user income information and other life information from the user, in response to receipt of an indication from the user that the first user income information is an incomplete representation of total user income information for the user; and
  - updating the first section of the user interface with the second user income information to reduce a likelihood of abandonment of the tax return preparation interview by the user;
  - the user interface further including a progress menu having one or more of words, buttons or links indicating the user's progress

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through the interview process, the progress menu configured to enable the selection of sections of the interview process through the user clicking on or otherwise selecting words, buttons or links of the progress menu.

## REJECTION

Claims 1–28 are rejected under 35 U.S.C. § 101. Final Act. 2.

## OPINION

Appellant argues the pending claims as a group. As permitted by 37 C.F.R. § 41.37, we decide this issue based on claim 1. *See* 37 C.F.R. § 41.37(c)(1)(iv)(2016).

## PRINCIPLES OF LAW

### A. Section 101

An invention is patent-eligible if it claims a “new and useful process, machine, manufacture, or composition of matter.” 35 U.S.C. § 101. However, the U.S. 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. v. CLS Bank Int’l*, 573 U.S. 208, 216 (2014).

In determining whether a claim falls within an excluded category, we are guided by the Court’s two-part 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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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 waterproof 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 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 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.* (citation omitted) (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.”).

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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 (quotation marks 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.* (alterations in original) (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.*

#### B. USPTO Section 101 Guidance

In January 2019, the U.S. Patent and Trademark Office (USPTO) published revised guidance on the application of § 101. 2019 Revised Patent Subject Matter Eligibility Guidance, 84 Fed. Reg. 50 (Jan. 7, 2019) (“2019 Revised Guidance”).<sup>2</sup> “All USPTO personnel are, as a matter of internal agency management, expected to follow the guidance.” *Id.* at 51; *see also* October 2019 Update at 1.

Under the 2019 Revised Guidance and the October 2019 Update, 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

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<sup>2</sup> In response to received public comments, the Office issued further guidance on October 17, 2019, clarifying the 2019 Revised Guidance. USPTO, *October 2019 Update: Subject Matter Eligibility* (the “October 2019 Update”) (available at [https://www.uspto.gov/sites/default/files/documents/peg\\_oct\\_2019\\_update.pdf](https://www.uspto.gov/sites/default/files/documents/peg_oct_2019_update.pdf)).

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human activity such as a fundamental economic practice, or mental processes) (“Step 2A, Prong One”); and

(2) additional elements that integrate the judicial exception into a practical application (*see* MPEP § 2106.05(a)–(c), (e)–(h) (9th ed. Rev. 08.2017, Jan. 2018)) (“Step 2A, Prong Two”).<sup>3</sup>

2019 Revised Guidance, 84 Fed. Reg. at 52–55.

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

(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.

2019 Revised Guidance, 84 Fed. Reg. at 52–56.

#### *Abstract Idea*

Turning to Step 2A, Prong 1, the claimed method includes the following limitations, emphasized in italics:

*displaying, with a computing device, first user income information at least partially based on user data received from a user, wherein the first user income information identifies one or more of*

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<sup>3</sup> This evaluation is performed by (a) identifying whether there are any additional elements recited in the claim beyond the judicial exception, and (b) evaluating those additional elements individually and in combination to determine whether the claim as a whole integrates the exception into a practical application. *See* 2019 Revised Guidance - Section III(A)(2), 84 Fed. Reg. 54–55.

*employee wages, contractor income, retirement income, unemployment income, alimony, and investment income;*  
*prior to acquiring second user income information from the user during the tax return preparation interview, displaying characteristics of the first user income information in a first section of a user interface indicate which of the first user income information has been identified by an electronic tax return preparation system;*  
*acquiring mood information from the user;*  
*reducing the bandwidth and memory requirements of the process by eliminating one or more irrelevant questions and inquiries of an interview process through, in a second section of the user interface, acquiring, through the interview process being personalized at least partially based on the acquired mood information, and at least partly through a portion of the user interface configured with selectable icons customized according to existing user information known about the user, second user income information and other life information from the user, in response to receipt of an indication from the user that the first user income information is an incomplete representation of total user income information for the user; and*  
*updating the first section of the user interface with the second user income information to reduce a likelihood of abandonment of the tax return preparation interview by the user;*  
*the user interface further including a progress menu having one or more of words, buttons or links indicating the user's progress through the interview process, the progress menu configured to enable the selection of sections of the interview process through the user clicking on or otherwise selecting words, buttons or links of the progress menu.*

For the following reasons, we conclude claim 1 recites at least one abstract idea grouping listed in the 2019 Eligibility Guidance: “[m]ental processes.” See 2019 Eligibility Guidance, 84 Fed. Reg. at 52, 53 (listing “[m]ental processes—concepts performed in the human mind (including an observation, evaluation, judgment, opinion)” as one of the “enumerated groupings of abstract ideas” (footnote omitted)). The guidance explains that “[m]ental processes” include acts that people can perform in their minds or

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using pen and paper, even if the claim recites that a generic computer component performs the acts. *See* 2019 Eligibility Guidance, 84 Fed. Reg. at 52 n.14 (“If a claim, under its broadest reasonable interpretation, covers performance in the mind but for the recitation of generic computer components, then it is still in the mental processes category unless the claim cannot practically be performed in the mind.”) (emphasis omitted); *see also Intellectual Ventures I LLC v. Symantec Corp.*, 838 F.3d 1307, 1318 (Fed. Cir. 2016) (“[W]ith the exception of generic computer-implemented steps, there is nothing in the claims themselves that foreclose them from being performed by a human, mentally or with pen and paper.”), *quoted in* 2019 Eligibility Guidance, 84 Fed. Reg. at 52 n.14; *Mortg. Grader, Inc. v. First Choice Loan Servs. Inc.*, 811 F.3d 1314, 1324 (Fed. Cir. 2016) (holding that computer-implemented method for “anonymous loan shopping” was an abstract idea because it could be “performed by humans without a computer”); *quoted in* 2019 Eligibility Guidance, 84 Fed. Reg. at 52 n.14.

The method recited in claim 1 executes steps that people can perform in their minds or using pen and paper. A person can “display[] first user income information at least partially based on user data received from a user” using a pen and paper. A person can “acquir[e] mood information from the user” using his or her mind or pen and paper. A person can “eliminate[e] one or more irrelevant questions and inquiries of an interview process,” using his or her mind or pen and paper.

We add that the above-noted recited function that eliminates one or more irrelevant questions and inquiries of an interview process can also be performed entirely mentally by merely *thinking* about these identifications or writing them down—involving mere observation and logical reasoning. *Cf. CyberSource*, 654 F.3d at 1372 (noting that a recited step that utilized a map

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of credit card numbers to determine the validity of a credit card transaction could be performed entirely mentally by merely using *logical reasoning* to identify a likely instance of fraud by merely *observing* that numerous transactions using different credit cards all originated from the same IP address). Therefore, the recited elimination function also falls squarely within the mental processes category of the agency’s guidelines and, therefore, recites an abstract idea for that additional reason. *See* Guidance, 84 Fed. Reg. at 52 (listing exemplary mental processes including observation and evaluation).

Although the claim recites an abstract idea based on these mental processes, we nevertheless must still determine whether the abstract idea is integrated into a practical application, namely whether the claim applies, relies on, or uses the abstract idea in a manner that imposes a meaningful limit on the abstract idea, such that the claim is more than a drafting effort designed to monopolize the abstract idea. *See* Revised Guidance, 84 Fed. Reg. at 54–55. To this end, we (1) identify whether there are any additional recited elements beyond the abstract idea, and (2) evaluate those elements individually and collectively along with the limitations that recite abstract ideas to determine whether they integrate the exception into a practical application. *See id.*

Turning to Step 2A, Prong 2, the remaining elements recited in claim 1 do not integrate the abstract idea into a practical application. In addition to the steps discussed above, claim 1 recites a “computing device” and a “user interface.” The recited computing device and user interface are generic components. *See, e.g.,* Spec. ¶¶ 19, 20, 39, 42. *See* 2019 Eligibility Guidance, 84 Fed. Reg. at 55 (identifying “merely includ[ing] instructions to

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implement an abstract idea on a computer” as an example of when an abstract idea has not been integrated into a practical application).

We are not persuaded that the claimed invention improves the computer or its components’ functionality or efficiency, or otherwise changes the way those devices function, at least in the sense contemplated by the Federal Circuit in *Enfish LLC v. Microsoft Corporation*, 822 F.3d 1327 (Fed. Cir. 2016), despite Appellant’s arguments to the contrary (App. Br. 11). The claimed self-referential table in *Enfish* was a specific type of data structure designed to improve the way a computer stores and retrieves data in memory. *Enfish*, 822 F.3d at 1339. To the extent Appellant contends that the claimed invention uses such a data structure to improve a computer’s functionality or efficiency, or otherwise change the way that device functions, there is no persuasive evidence on this record to substantiate such a contention.

Thus, the claims do not integrate the judicial exception into a practical application. The claims do not (1) improve the functioning of a computer or other technology, (2) are not applied with any particular machine (except for a generic computer), (3) do not effect a transformation of a particular article to a different state, and (4) are not applied in any meaningful way beyond generally linking the use of the judicial exception to a particular technological environment, such that the claim as a whole is more than a drafting effort designed to monopolize the exception. *See* MPEP §§ 2106.05(a)–(c), (e)–(h). We, therefore, agree with the Examiner that claim 1 is directed to an abstract idea.

Accordingly, the claim as a whole does not integrate the abstract idea into a practical application because the claim limitations do not impose any meaningful limits on practicing the abstract idea. Stated differently, the

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claims do not (1) improve the functioning of a computer or other technology, (2) are not applied with any particular machine (except for generic computer components), (3) do not effect a transformation of a particular article to a different state, and (4) are not applied in any meaningful way beyond generally linking the use of the judicial exception to a particular technological environment, such that the claim, as a whole, is more than a drafting effort designed to monopolize the exception. *See* MPEP §§ 2106.05(a)–(c), (e)–(h).

#### *Inventive Concept*

Because we determine that claim 1 is “directed to” an abstract idea, we next consider whether claim 1 recites an “inventive concept.” The Examiner determined that claim 1 does not recite an inventive concept because the additional elements in the claim do not amount to “significantly more” than an abstract idea. *See* Ans. 5.

We agree with the Examiner’s determination in this regard. Ans. 5. Using generic computer components to perform abstract ideas does not provide the necessary inventive concept. *See Alice*, 573 U.S. at 223 (“[T]he mere recitation of a generic computer cannot transform a patent-ineligible abstract idea into a patent-eligible invention.”). Thus, the elements of claim 1 do not amount to “significantly more” than the abstract idea itself.

Preemption is a driving concern when determining patent eligibility. *See Alice*, 573 U.S. at 216–17. Patent law cannot inhibit further discovery by improperly tying up the future use of the building blocks of human ingenuity. *See id.* (citing *Mayo*, 566 U.S. at 85–86). Although preemption is characterized as a driving concern for patent eligibility, preemption itself is not the test for patent eligibility. “Where a patent’s claims are deemed only to disclose patent ineligible subject matter under the *Mayo* framework, as

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they are in this case, preemption concerns are fully addressed and made moot.” *Ariosa Diagnostics, Inc. v. Sequenom, Inc.*, 788 F.3d 1371, 1379 (Fed. Cir. 2015). “While preemption may signal patent ineligible subject matter, the absence of complete preemption does not demonstrate patent eligibility.” *Id.*

To the extent Appellant contends that the recited limitations, including those detailed above in connection with *Alice* step one, add significantly more than the abstract idea to provide an inventive concept under *Alice/Mayo* step two (*see* Appeal Br. 13–14), these limitations are not *additional* elements *beyond* the abstract idea, but rather are directed to the abstract idea as noted previously. *See* Revised Guidance, 84 Fed. Reg. at 56 (instructing that *additional* recited elements should be evaluated in *Alice/Mayo* step two to determine whether they (1) *add* specific limitations that are not well-understood, routine, and conventional in the field, or (2) simply *append* well-understood, routine, and conventional activities previously known to the industry (citing MPEP § 2106.05(d)). These elements form part of the recited abstract ideas and thus are not “additional elements” that “‘transform the nature of the claim’ into a patent-eligible application.” *Alice*, 573 U.S. at 217 (quoting *Mayo*, 566 U.S. at 78); *see also* Revised Guidance, 84 Fed. Reg. at 55 n.24 (“USPTO guidance uses the term ‘additional elements’ to refer to claim features, limitations, and/or steps that are recited in the claim *beyond the identified judicial exception.*” (Emphasis added)).

Rather, the recited computing device and user interface are the additional recited elements whose generic computing functionality is well-understood, routine, and conventional. *See* Ans. 5 (explaining how a user interface with a progress bar and eliminating processes to free up bandwidth

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and memory are old and well known, with supporting evidence); *see also In re Warmerdam*, 33 F.3d 1354, 1361–62 (Fed. Cir. 1994) (quoting computer dictionary definition of “data structure” as “[a] physical or logical relationship among data elements, designed to support specific data manipulation functions”) (emphasis omitted); *Intellectual Ventures*, 792 F.3d at 1368 (noting that a recited user profile (i.e., a profile keyed to a user identity), database, and communication medium are generic computer elements); *Mortgage Grader Inc. v. First Choice Loan Services, Inc.*, 811 F.3d 1314, 1324–25 (Fed. Cir. 2016) (noting that components such as “interface,” “network,” and “database” are generic computer components that do not satisfy the inventive concept requirement); *buySAFE v. Google, Inc.*, 765 F.3d 1350, 1355 (Fed. Cir. 2014) (“That a computer receives and sends the information over a network—with no further specification—is not even arguably inventive.”); US 2008/0046307 A1 (describing an Internet-based market research system that uses generic computing components, including a server and database, that extends an offer to grant an ownership interest in a company in exchange for receiving feedback from respondent members of a target market). *Accord* Final Act. 3–4; Ans. 4–8 (concluding that the claims’ general-purpose computing devices do not add significantly more than the abstract idea).

Appellant’s reliance on *Core Wireless Licensing S.A.R.L. v. LG Electronics, Inc.*, 880 F.3d 1356 (2018) (Appeal Br. 14) is unavailing. There, the court held eligible claims reciting a computing device that could display an application summary window that was not only reachable directly from the main menu, but could also display a limited list of selectable functions while the application was in an *un-launched state*. *Core Wireless*, 880 F.3d at 1360–63 (emphasis added). In reaching its eligibility

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conclusion, the court noted that the claimed invention was directed to an improved user interface for computing devices, particularly those with small screens. *Id.*

That is not the case here. To the extent that Appellant contends that the claimed invention is directed to such improvements in computer capabilities (*see* Appeal Br. 14), there is no persuasive evidence on this record to substantiate such a contention.

To the extent Appellant contends that the claimed invention is rooted in technology because it is ostensibly directed to a technical solution, we disagree. Even assuming, without deciding, that the claimed invention can facilitate an electronic tax return preparation interview faster than before, any speed increase comes from the capabilities of the generic computer components—not the recited process itself. *See FairWarning IP, LLC v. Iatric Sys., Inc.*, 839 F.3d 1089, 1095 (Fed. Cir. 2016) (citing *Bancorp Servs., L.L.C. v. Sun Life Assurance Co. of Can. (U.S.)*, 687 F.3d 1266, 1278 (Fed. Cir. 2012) (“[T]he fact that the required calculations could be performed more efficiently via a computer does not materially alter the patent eligibility of the claimed subject matter.”)); *see also Intellectual Ventures I LLC v. Erie Indemnity Co.*, 711 F. App’x 1012, 1017 (Fed. Cir. 2017) (unpublished) (“Though the claims purport to accelerate the process of finding errant files and to reduce error, we have 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.’”). Like the claims in *FairWarning*, the focus of claim 1 is not on an improvement in computer processors as tools, but on certain independently abstract ideas that use generic computing components

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as tools. *See FairWarning*, 839 F.3d at 1095 (citations and quotation marks omitted).

Accordingly, we sustain the Examiner's rejection of the pending claims under 35 U.S.C. § 101 as directed to patent-ineligible subject matter.

### CONCLUSION

The Examiner's rejection is affirmed.

### DECISION SUMMARY

<b>Claims Rejected</b>	<b>35 U.S.C. §</b>	<b>Reference(s)/Basis</b>	<b>Affirmed</b>	<b>Reversed</b>
<b>Overall Outcome:</b>	101		1-28	

### TIME PERIOD FOR RESPONSE

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).

**AFFIRMED**