

# Google It

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## Google Patent Search

### *Free, Easy and Convenient*

Google obtained access to about 7 million patents through the United States Patent and Trademark Office (USPTO).

Let's give it a quick spin. Go to [www.google.com](http://www.google.com), click on [more >>](#) (right after **maps**), click on **Patents** and we are ready to search over 7 million patents.

Enter **patent:X1** and click on "Search Patents."

Click on U.S. Patent X1 in the upper left hand corner and there you will see Patent Number X000001, complete with George Washington's signature. Of course, you will have to climb up on your desk and lay on your side to read it.

Or, go to [www.pat2pdf.org](http://www.pat2pdf.org), enter X000001 and click on "Fetch Patent." Now, you can download the patent as a PDF document and rotate it for your viewing pleasure.<sup>1</sup>

The USPTO has its own free patent access at [www.USPTO.gov](http://www.USPTO.gov) and our friends at USPTO do not use Google Patents in the performance of their official duties. The USPTO web page has 31 searchable fields in their database.

Google has good patent search assistance, just click on the right of the Patent Search button.

1. Googleheads and their fellow travelers will find that processing potash – used in making soap, glass, dye and gunpowder – was important in our early industrial development.

## Thank You, Harry Truman

On January 23, 1950, President Harry S. Truman signed Executive Order 10096 establishing the rights of federal employees in connection with their inventions.

The IRS leadership in Washington, D.C. views employee rights to intellectual property as an irritant, an administrative burden and something to be ignored. Herein lies the story. (Continued on page 2)

## *Can I get a patent on taxes?*

No. Not exactly.

Now comes the however.

Folks **are** obtaining patents on tax strategies. As of this writing, there are over 50 issued patents for tax strategies and more than 80 applications. Maybe many more since patent applications are only made public if the patent applicant plans on obtaining foreign patents on the tax strategy. So, all you have to do is state you plan to obtain a foreign patent and that might be enough to keep the patent application from public scrutiny.

The IRS is considering if taxpayers should be required to disclose the use of patented tax strategies on their tax returns.

What are the chances of that?

**Next month:** Google Books, wiki wiki and wikipedia.

If you have any tips or suggestions feel free to send them to me at: [nteumlp@gmail.com](mailto:nteumlp@gmail.com)

## **Executive Order 10096**

### **The First Step**

EO 10096 was amended by EO 10930, signed by John F. Kennedy on March 24, 1961. To make a long story short, the rules on government employee inventions and their rights to patents was placed in the U.S. Code and 31 CFR Part 7 covers employees of the Treasury Department.

You can read the details yourself by going to [www.gpoaccess.gov/ecfr/](http://www.gpoaccess.gov/ecfr/) and bringing up Title 31, Part 7. Or, however else you like to access government regulations.

Keep in mind that the term “invention” is very broad and we just discussed that even tax strategies can be patented. Employees are constantly coming up with solutions to computer related problems, work processes and even inventing their own tax strategies.

So, if an employee invents something – including while on the job or using government information and equipment – the employee’s right to secure a patent comes in three flavors:

- 1) the inventor may be entitled to all rights and the Government to none. In this case, the employee should not sign a document giving any rights to the government;
- 2) the Government may be entitled to a license permitting it to use and practice the invention and the inventor entitled to all other rights, in which case the inventor signs a license to the Government;
- 3) the Government may be entitled to all rights and the inventor to none. The employee will be asked to sign a document assigning his or her rights to the Government. Right. I want my union steward.

Other technical provisions exist in the regulations.

To assist employees who have invented something, the regulations require the heads of the “bureaus or offices” to enact implementing procedures. The IRS is a “bureau” in legal-speak.

## **Bring on the forms**

When someone in Washington has to implement something, the first thing they do is design a form. That behavior is a prerequisite for getting the job.

So, where are the forms implementing 31 CFR Part 7 – Employee Inventions? Where are the procedures in the IRM? How were the regulations publicized?

Who is in charge of all of this? (Stop laughing.)

The best I can figure out, the primary beneficiaries are going to be outside contractors. I think this has already started. Maybe their contracts permit them to retain ownership rights in intellectual property developed in connection with executing their contracts?

I don’t know. This stuff isn’t exactly accessible on Google.

Sophisticated companies in the private sector are active in the area of protecting ideas, inventions and other forms of intellectual property.

No company wants to invent something and not obtain a patent, only to have to pay someone else to use an idea they came up with first.

Other federal agencies are equally enlightened.

The White House has a web page extolling the virtues of federal employee ideas.

## **Tick, Tick**

Management’s inaction is so contrary to the public interest, I figure it is only a matter of time before this matter finds itself in front of a third party.