UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ALLAN DOUGLAS WILSON, Plaintiff, v. JOHN A. SQUIRE, Under Secretary of Commerce for Intellectual Property, et al., Defendants.	Civil Action No. 25-3561 (RDM)

PLAINTIFF'S MOTION FOR RECONSIDERATION OF THE MEMORANDUM OPINION AND ORDER OF NOVEMBER 15, 2026 (DKT. 23) PURSUANT TO FED. R. CIV. P. 54(b) AND, IN THE ALTERNATIVE, FOR ENTRY OF PARTIAL FINAL JUDGMENT UNDER FED. R. CIV. P. 54(b) OR CERTIFICATION UNDER 28 U.S.C. § 1292(b)

1. Plaintiff Allan Douglas Wilson, proceeding *pro se*, respectfully moves under Federal Rule of Civil Procedure 54(b) for reconsideration of two portions of the Court's Memorandum Opinion and Order of November 15, 2026, Dkt. 23 ("Opinion"): (1) the dismissal, for lack of subject matter jurisdiction, of Plaintiff's refund claim against the United States arising from the IRS's disallowance of the Recovery Rebate Credit claimed on his 2020 federal income tax return, Opinion at 15–19, 21; and (2) the *sua sponte* dismissal of Plaintiff's claims against the Doe Defendants, Opinion at 19–21.

2. The first ruling rests entirely on the Fifth Circuit's decision in *Schaeffler v. United States*, 889 F.3d 238 (5th Cir. 2018). Respectfully, the Opinion applies *Schaeffler* to a fact pattern that *Schaeffler* itself identified as the very situation to which the ten-year limitations period of 26 U.S.C. § 6511(d)(3)(A) does apply. Independently, the IRS denied the 2020 credit on timing alone, and the Opinion did not address Plaintiff's request made in his Surreply, that the Court consider

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whether the claim was timely under 26 U.S.C. § 7508A(d) as construed in *Kwong v. United States*, 179 Fed. Cl. 382 (2025). The second ruling dismissed claims against unserved defendants without the notice that Rule 4(m) requires, and without specifying that the dismissal is without prejudice. Plaintiff asks the Court to correct these rulings. If the Court declines to do so, Plaintiff asks in the alternative that the Court enter partial final judgment on the dismissed claims under Rule 54(b), or certify the controlling questions of law under 28 U.S.C. § 1292(b), so that he may obtain prompt review in the Court of Appeals rather than waiting for the separate PTO claim to be resolved.

I. LEGAL STANDARD

3. The Opinion adjudicates fewer than all claims; Plaintiff's claim against the Under Secretary of Commerce for Intellectual Property remains pending. Opinion at 21. The Opinion is therefore interlocutory and "may be revised at any time before the entry of a judgment adjudicating all the claims and all the parties' rights and liabilities." Fed. R. Civ. P. 54(b). Relief under Rule 54(b) is available "as justice requires." *Cobell v. Jewell*, 802 F.3d 12, 25 (D.C. Cir. 2015); *Capitol Sprinkler Inspection, Inc. v. Guest Servs., Inc.*, 630 F.3d 217, 227 (D.C. Cir. 2011). Justice may require reconsideration where the court "has patently misunderstood a party, has made a decision outside the adversarial issues presented to the [c]ourt by the parties, has made an error not of reasoning but of apprehension, or where a controlling or significant change in the law or facts [has occurred] since the submission of the issue to the court." *Cobell v. Norton*, 224 F.R.D. 266, 272 (D.D.C. 2004). Errors of apprehension include a failure to consider controlling decisions or data. *Singh v. George Washington Univ.*, 383 F. Supp. 2d 99, 101 (D.D.C. 2005). Unlike Rule 59(e), Rule 54(b) contains no strict prohibition on raising new arguments. *Cobell v. Jewell*, 802 F.3d at 26.

4. Plaintiff's submissions are also entitled to liberal construction. *Erickson v. Pardus*, 551 U.S. 89, 94 (2007) (per curiam); *Haines v. Kerner*, 404 U.S. 519, 520 (1972) (per curiam).

II. THE OPINION MISAPPREHENDS SCHAEFFLER, WHICH DESCRIBES PLAINTIFF'S SITUATION AS ONE TO WHICH SECTION 6511(d)(3)(A) APPLIES

A. Schaeffler Turned on a Net Reduction in the Foreign Tax Credit

5. In *Schaeffler*, the taxpayers' second amended 2002 return decreased their foreign tax credit and increased their minimum tax credit, and the net effect produced an overpayment. Opinion at 17. The Fifth Circuit held that a net reduction in the foreign tax credit "could not have caused the overpayment," and that the overpayment was instead caused by the increase in the minimum tax credit. *Schaeffler*, 889 F.3d at 244, 246; Opinion at 18. That holding is correct as far as it goes, and Plaintiff does not quarrel with it. A credit that goes down cannot generate a refund.

6. *Schaeffler* also involved several independent sources of tax benefit operating at once. The taxpayers filed a joint return; they amended their 2001 return a third time, which created alternative minimum tax liability for 2001; that liability produced a minimum tax credit carryforward under 26 U.S.C. § 53 that increased their 2002 minimum tax credit by approximately $6.76 million; and, separately, changes to their German tax liabilities produced a net decrease of approximately $1.59 million in their 2002 foreign tax credit. The resulting overpayment of approximately $5.17 million was traceable to the increase in the minimum tax credit, a credit with its own origin in the taxpayers' 2001 domestic tax position, and not to any foreign tax. The Fifth Circuit therefore had a readily identifiable alternative cause of the overpayment. It also rejected the taxpayers' but-for theory because the minimum tax carryforward would have been absorbed as a 2002 credit whether or not the foreign tax redetermination occurred. *Schaeffler*, slip op. at 2–3, 9–11.

7. The Fifth Circuit was careful, however, to distinguish the cases in which the special period does apply. It explained:

> There are a variety of scenarios to which § 6511(d)(3)(A) apply. All of these scenarios involve a change in foreign tax liability that results in an increase in foreign tax credit that, perhaps combined with other credits, generates an overpayment. The difference between these scenarios and the case at hand is that here there was a net decrease in foreign tax credit.

Schaeffler v. United States, No. 17-10719, slip op. at 12 (5th Cir. May 22, 2018) (revised opinion), 889 F.3d 238 [https://law.justia.com/cases/federal/appellate-courts/ca5/17-10719/17-10719-2018-05-03.html].

8. The Opinion did not address this passage. It is dispositive. Plaintiff's case is not the *Schaeffler* case; it is the case that *Schaeffler* expressly set aside as falling within Section 6511(d)(3)(A).

B. Plaintiff's Overpayment Was Generated by an Allowed Foreign Tax Credit Combined With Another Credit

9. The Court accepted as undisputed that Plaintiff "asserted and received a foreign tax credit for [the 2020] tax year based on his payment of Canadian taxes." Opinion at 15 (citing Dkt. 19-1 at 1–2). The IRS confirmed that the foreign tax credit resulted "in a zero balance owing" on his 2020 taxes. Opinion at 6 (citing Compl. ¶ 37). The credit was therefore "allowed against the tax imposed by subtitle A," as Section 6511(d)(3)(A) requires. Because 2020 was the first year for which Plaintiff filed a U.S. return reporting this income, the foreign tax credit was not reduced, as in *Schaeffler*; it was allowed in full, an increase from zero.

10. Plaintiff's 2020 income consisted of Canadian retirement income on which Canadian tax was paid. Compl. ¶ 30. The 2020 return claimed only two credits: the foreign tax credit and the Recovery Rebate Credit. See Exhibit 1 (2020 Form 1040 and supporting schedules,

previously offered in Plaintiff's Surreply, Dkt. 21). Plaintiff did not file a joint return, and he did not claim a child tax credit, an earned income tax credit, a clean vehicle credit, a minimum tax credit, or any other credit. Cf. Opinion at 19. He had no U.S.-source income, no U.S. withholding, and no estimated tax payments for 2020.

11. This is the decisive factual difference from *Schaeffler*. There, the overpayment had an independent domestic source, the minimum tax credit, which would have produced the same result regardless of the foreign tax change. Here, there is no other attributable source. The return contains exactly two credits: the foreign tax credit, which is nonrefundable, and the Recovery Rebate Credit, which is refundable. Neither alone produces the overpayment. The foreign tax credit alone reduces U.S. tax to zero but cannot generate a refund. The Recovery Rebate Credit alone would be consumed by U.S. tax on Plaintiff's Canadian income. Only the two together generate the overpayment, which is the "combined with other credits" scenario *Schaeffler* placed within Section 6511(d)(3)(A). The Court's concern that a refund claim might rest on "any host of factors," such as a joint return or a child tax credit, Opinion at 19, describes *Schaeffler*'s facts, not Plaintiff's.

12. On those facts, the causal role of the foreign tax credit can be stated arithmetically. Before credits, Plaintiff's 2020 U.S. income tax on his Canadian-source income was $3,040 USD (the "pre-credit tax"). The foreign tax credit reduced that tax to zero. The Recovery Rebate Credit is a refundable credit and, as the Court recognized, an excess of refundable credits over tax liability is treated as an overpayment. Opinion at 14 n.2 (citing *Sarmiento v. United States*, 678 F.3d 147, 153 (2d Cir. 2012)). With the foreign tax credit allowed, the $1,800.00 Recovery Rebate Credit produces an overpayment of $1,800.00. Without the foreign tax credit, the same $1,800.00 credit

would first be absorbed by the pre-credit tax, and the overpayment would be eliminated entirely, resulting in the Plaintiff instead owing a balance.

13. The foreign tax credit is therefore a direct and necessary cause of the overpayment. It is not merely a credit that "appear[s] in the same tax return." Opinion at 19. This is precisely the scenario *Schaeffler* described: an allowed foreign tax credit that, "combined with other credits, generates an overpayment." Under the ordinary meaning the Court adopted, the overpayment is "due to, caused by, or generated by" the Canadian taxes for which credit was allowed. Opinion at 18. Unlike in *Schaeffler*, where the Fifth Circuit rejected a but-for theory because the minimum tax carryforward would have been absorbed as a 2002 credit regardless of the foreign tax change, here the opposite is true: absent the foreign tax credit, the Recovery Rebate Credit would have been absorbed by U.S. tax, and no overpayment would exist.

C. The Statute Asks Whether the Overpayment, Not the Rebate Credit, Is Attributable to Foreign Taxes

14. Section 6511(d)(3)(A) applies "[i]f the claim for credit or refund relates to an overpayment attributable to any taxes paid or accrued to any foreign country." The words "claim for credit or refund" in Section 6511 refer to a claim for the credit or refund of an overpayment, see 26 U.S.C. § 6511(a), not to a claim for a particular tax credit such as the Recovery Rebate Credit. The statutory question is therefore whether Plaintiff's refund claim relates to an overpayment, and whether that overpayment is attributable to foreign taxes for which credit was allowed.

15. The Opinion correctly framed the question at one point, asking whether the claim "relates to an overpayment that was caused by Plaintiff's payment of foreign taxes." Opinion at 19. It then resolved the question on a different basis, concluding that Plaintiff offered no reason "to believe that his foreign tax liability bears any relationship whatsoever to that credit," meaning the

Recovery Rebate Credit. *Id.* The statute does not require that the foreign taxes bear a relationship to the rebate credit. It requires that the overpayment be attributable to the foreign taxes. As shown above, it is. Plaintiff respectfully submits that this substitution of the rebate credit for the overpayment in Opinion is an error of apprehension warranting reconsideration.

16. Plaintiff did advance this point. He argued that his "foreign taxes reduced [his] United States tax liability" and that his "refund claim therefore relates to an overpayment attributable to these foreign taxes," Dkt. 15 at 9, and that "[t]he overpayment . . . arises from the combined operation of the foreign tax credit for Canadian income paid and the [CARES Act credit] on the same 2020 return," Dkt. 21 at 6; see Opinion at 17, 19. To the extent the Opinion found that Plaintiff "fail[ed] to offer any reason" for the connection, Plaintiff respectfully submits that the Court misapprehended these submissions, read in light of the liberal construction owed to a *pro se* litigant.

D. Plaintiff's Reading Does Not Extend the Ten-Year Period to Every Return Claiming a Foreign Tax Credit

17. The Opinion reasoned that Plaintiff's reading "proves too much" because it would require the ten-year period "in every case in which a taxpayer's return includes any claim for a foreign tax credit." Opinion at 17. Plaintiff's reading carries a clear limiting principle, which is the causation test the Court itself adopted: the special period applies only where the allowance of the foreign tax credit is a cause of the overpayment. Where a taxpayer's overpayment would exist in the same amount with or without the foreign tax credit, for example because it arises from excess withholding on U.S.-source wages unrelated to foreign tax, the overpayment is not attributable to foreign taxes and the general period governs. Where, as here, the overpayment exists only because the foreign tax credit eliminated the U.S. tax that would otherwise have absorbed the refundable

credit, the overpayment is attributable to foreign taxes. That is the line *Schaeffler* drew, and it does not sweep in every return.

18. The Opinion's alternative rule produces the opposite anomaly. A taxpayer in Plaintiff's position, whose only income is foreign-source income taxed abroad and who files a first U.S. return for that year within the ten-year period that Congress provided for foreign tax matters, would receive the benefit of the foreign tax credit but would be denied the refundable credits to which he is otherwise entitled for the same year. Nothing in Section 6428, Section 6428A, or Section 6511 excludes the Recovery Rebate Credit from the special period when the overpayment it produces is attributable to allowed foreign tax credits.

E. The Opinion's Reading Would Deny the Ten-Year Period, and Pandemic Relief, to Citizens Whose Only Income Is Foreign Income Already Taxed Abroad

19. Because the foreign tax credit is nonrefundable, it can generate an overpayment on its own only where the taxpayer has already paid U.S. tax on the same income, through withholding, estimated payments, or an earlier return. Under the Opinion's reading, the ten-year period is therefore available to a taxpayer who first paid U.S. tax on foreign income and later claims the credit, but never to a taxpayer whose foreign taxes fully offset his U.S. tax from the outset and whose overpayment arises from a refundable credit to which every eligible citizen is entitled. The statute draws no such line. Section 6511(d)(3)(A) extends the period for any claim that "relates to an overpayment attributable to" foreign taxes for which credit is allowed, without regard to whether the taxpayer first paid U.S. tax on the income.

20. The practical effect falls most heavily on U.S. citizens living abroad who are filing U.S. returns for the first time or bringing their filings current, many of whom only recently became aware of their U.S. filing obligations. Congress gave these taxpayers ten years to resolve foreign tax matters precisely because foreign tax liabilities are often finalized, documented, or understood

long after the U.S. return would ordinarily be due. Under the Opinion's reading, such a taxpayer may still claim the foreign tax credit to avoid double taxation, but loses every refundable credit for the same year once three years have passed, even though the foreign tax credit is the very thing that leaves those credits unabsorbed. The ten-year period that Congress provided for foreign tax matters would, for this group, have no practical application to refund claims at all.

21. Plaintiff's own history illustrates the point. No amount of U.S. tax was owed by Plaintiff, and no amount was owed to him, for any tax year before 2020. The 2020 Recovery Rebate Credit was the first amount owed to Plaintiff under the Internal Revenue Code, and it was the reason he filed his 2020 return. Plaintiff's United States citizenship was confirmed by this Court on August 30, 2023, by injunctive order in *Wilson v. U.S. Dep't of State, No. 1:23-cv-00216-CJN (D.D.C. Sept. 5, 2024)*. That confirmation came within the IRS's three-year deadline for the 2020 credits. Plaintiff then filed his 2020 return in April 2025, well within the ten-year period that Section 6511(d)(3)(A) provides. Under the Opinion's reading, a citizen in Plaintiff's position receives the foreign tax credit but forfeits the pandemic relief Congress extended to all eligible citizens, solely because the U.S. tax on his foreign income was fully offset by tax paid abroad.

22. The result is also a disparity in pandemic relief among citizens. Congress made the Recovery Rebate Credit available to eligible individuals, including U.S. citizens residing abroad, and most eligible citizens received it automatically as advance economic impact payments in 2020 and 2021 without filing any claim. See 26 U.S.C. §§ 6428(f), 6428A(f). Plaintiff, a U.S. citizen since birth, received neither the first-round nor the second-round economic impact payment. The Recovery Rebate Credit claimed on his 2020 return was his only means of receiving the 2020 relief Congress provided to all eligible citizens. The IRS did allow Plaintiff the 2021 Recovery Rebate Credit under 26 U.S.C. § 6428B, because his 2021 return fell within the general three-year period.

The contrast is instructive: the same taxpayer, with the same Canadian-source income and the same foreign tax position, received the 2021 credit but was denied the 2020 credits solely because of timing, even though the 2020 overpayment, like the 2021 one, exists only because his foreign taxes eliminated his U.S. tax. Nothing in Sections 6428 or 6428A, or in Section 6511, indicates that Congress intended citizens whose income was taxed abroad to be the one group of eligible individuals denied the 2020 relief, in a year for which Congress separately provided a ten-year period to resolve foreign tax matters. Where two readings of Section 6511(d)(3)(A) are available, the Court should prefer the reading that gives effect to the ten-year period Congress enacted rather than one that leaves it without application to the taxpayers it most plainly concerns.

F. Consequences of Applying Section 6511(d)(3)(A)

23. Plaintiff's 2020 return was due, at the latest, in 2021. The ten-year period under Section 6511(d)(3)(A) therefore runs no earlier than 2031. Plaintiff filed his 2020 return, which constitutes his claim, on April 9, 2025. Opinion at 15. When the special period applies, the refund "may exceed the portion of the tax paid within the period" otherwise provided in Section 6511(b). 26 U.S.C. § 6511(d)(3)(B); Opinion at 17. Plaintiff's claim was therefore timely, the Court has jurisdiction over his refund claim against the United States under 28 U.S.C. § 1346(a)(1) and 26 U.S.C. § 7422, and the IRS's disallowance on timeliness grounds alone, Dkt. 1-1 at 3, cannot be sustained. Plaintiff also notes that the IRS did not respond to his Formal Written Protest of September 8, 2025, which he transmitted by fax. See Dkt. 1-1 (Ex. B) (fax confirmation); Compl. ¶¶ 41–49.

24. At a minimum, because the Fifth Circuit's description of the scenarios to which Section 6511(d)(3)(A) applies was not addressed by either party's briefing on the government's

motion or by the *sua sponte* Opinion, Plaintiff respectfully requests that the Court direct supplemental briefing on that question before finally resolving the refund claim.

III. INDEPENDENTLY, THE CREDIT WAS DENIED ON TIMING ALONE, AND THE CLAIM WAS TIMELY UNDER SECTION 7508A(d) AS CONSTRUED IN KWONG

A. The Disallowance Rested Solely on the Filing Date

25. The IRS did not dispute that Plaintiff was an eligible individual entitled to the Recovery Rebate Credit for 2020. Its disallowance stated a single ground: "There is no provision in tax law which allows for filing a claim for [a CARES Act credit] beyond the standard deadline of three years from the due date of the original return for the tax year," and "[t]he last day to file a timely claim or federal tax return for tax year 2020 was June 15, 2024." Dkt. 1-1 at 3 (Ex. A); Opinion at 15. The Opinion likewise resolved the IRS claims on timeliness alone, treating the remaining facts as "either undisputed or ultimately immaterial." Opinion at 15. The IRS allowed Plaintiff's 2021 Recovery Rebate Credit on the same foreign tax facts, confirming that eligibility is not in question. See Part II.E, *supra*.

26. The IRS's own records confirm that eligibility and the amount owed were never in dispute. The certified account transcript for 2020, which the government itself filed, Dkt. 13-2, reflects Transaction Code 766 applying the $1,800.00 Recovery Rebate Credit to Plaintiff's account; Transaction Codes 167 and 197, dated August 11, 2025, reversing a previously assessed late-filing penalty and late-payment interest; and a resulting net credit balance of $1,238.55 in Plaintiff's favor. Dkt. 21 at 5–6 (Surreply § III). The IRS's notice CP21B of August 11, 2025, likewise indicated a refund owed to Plaintiff. Compl. ¶ 39. Less than four weeks later, on September 5, 2025, the IRS issued the disallowance on the sole ground that the claim was untimely. Dkt. 1-1 at 3 (Ex. A). The IRS thus processed the return, applied the credit, and computed a refund, and then withheld it for one reason only: the date. Because the only obstacle to Plaintiff's 2020

refund is the computation of the deadline, the correctness of the IRS's June 15, 2024 date is dispositive. That date was computed without regard to the mandatory postponement under 26 U.S.C. § 7508A(d).

B. Kwong and Abdo Hold That Section 7508A(d) Postponed Deadlines for the Entire COVID-19 Disaster Period

27. In *Kwong v. United States*, 179 Fed. Cl. 382 (2025), the Court of Federal Claims held that Section 7508A(d), in the form in effect when the COVID-19 disaster was declared, is self-executing and required the entire COVID-19 disaster period, from January 20, 2020, through July 10, 2023 (the incident period ending May 11, 2023, plus 60 days), to be disregarded in computing federal tax deadlines within its scope. The court declined, under *Loper Bright Enterprises v. Raimondo*, 603 U.S. 369 (2024), to defer to Treasury Regulation § 301.7508A-1(g)(3)(ii), which purports to cap the mandatory postponement at one year. *Kwong* built on the unanimous Tax Court decision in *Abdo v. Commissioner*, 162 T.C. 148 (2024), which held that Section 7508A(d) provides an unambiguously self-executing postponement period. The acts postponed include the filing of returns and of claims for credit or refund. 26 U.S.C. §§ 7508(a)(1), 7508A(d)(1).

28. Plaintiff squarely presented this ground in his Surreply, in a separately headed section titled "In the Alternative, *Kwong v. United States* Establishes That the Filing Deadline for the 2020 Recovery Rebate Credit Has Not Yet Expired." Dkt. 21 at 13–16 (Surreply § IX). There, Plaintiff set out the statutory basis for the postponement under Section 7508A(d); identified the COVID-19 incident period of January 20, 2020, through May 11, 2023, which with the mandatory 60 days produces a postponement period ending July 10, 2023; explained *Kwong*'s rejection of the one-year regulatory cap under *Loper Bright*; and applied that framework to show that the 2020 return's due date of April 15, 2021 fell within the disregarded period, so that the three-year period

did not expire until July 10, 2026. *Id.* at 13–15. Plaintiff further showed that the IRS's June 15, 2024 deadline "ignores § 7508A(d) entirely," and that none of the IRS's denials, written or oral, at any stage mentioned Section 7508A(d) or the COVID-19 disaster postponement. *Id.* at 15; see Compl. ¶¶ 36, 45–46. Plaintiff expressly presented *Kwong* as "an independent and alternative basis for timeliness," *id.* at 15–16, and repeated it as the second of three independent grounds in his Conclusion, *id.* at 19–20.

29. The Opinion engaged with the Surreply on the Section 6511(d)(3)(A) question, quoting it at page 6. Opinion at 17 (citing Dkt. 21 at 6). It did not address Section IX of the same filing. The Opinion does not mention *Kwong*, *Abdo*, or Section 7508A(d), and its conclusion that "Plaintiff failed to claim a CARES Act credit within the three-year limitations period," Opinion at 19, was reached without determining whether that period was postponed. Because the Court treated the limitations question as jurisdictional, Opinion at 13, the omission is not harmless: a timely claim under Section 7508A(d) would establish the very jurisdiction the Court found lacking. A failure to consider an argument and authority that a party properly placed before the Court is a recognized ground for reconsideration under Rule 54(b). *Singh*, 383 F. Supp. 2d at 101; *Cobell v. Norton*, 224 F.R.D. at 272.

C. Applying Section 7508A(d), the IRS's Deadline Cannot Stand Without Further Inquiry

30. The original due date of Plaintiff's 2020 return, April 15, 2021 (or June 15, 2021, with the automatic extension for citizens abroad), fell within the COVID-19 disaster period. Under Section 7508A(d)(1), the period from January 20, 2020, through July 10, 2023, is disregarded in determining whether that act, and the related claim for refund, was performed within the time prescribed. Disregarding that period, the three-year period that the IRS applied did not begin to run until July 10, 2023, and did not expire until July 10, 2026. Plaintiff's 2020 return, which

constituted his claim for refund, was received on April 9, 2025, well within that period. Opinion at 15. Postponement under Section 7508A(d)(1) applies to a "qualified taxpayer" as defined in Section 7508A(d)(2), a question that turns on the location of the taxpayer's principal residence, place of business, or necessary records during the disaster period. Because Plaintiff first raised *Kwong* in his Surreply, the government has not addressed whether Plaintiff is a qualified taxpayer, and the Opinion did not reach the question. The IRS never applied Section 7508A(d) at all. To the extent the Court considers that question material, Plaintiff respectfully requests the opportunity to address it on a supplemental record.

31. Plaintiff submits that the question should be resolved in his favor. The credit at issue is one Congress extended to United States citizens without regard to where they reside. Eligibility for the Recovery Rebate Credit requires only that the individual not be a nonresident alien, a dependent of another taxpayer, or an estate or trust, and that he hold a valid Social Security number. 26 U.S.C. §§ 6428(d), (g), 6428A(d), (g). Plaintiff meets each requirement, and the IRS has never contended otherwise. Congress thus made the COVID-19 relief at issue here available to citizens abroad on the same terms as citizens at home. It would be anomalous to hold that the deadline for claiming that nationwide relief was postponed by the same nationwide COVID-19 disaster for every eligible citizen except those living outside the United States. The IRS has, moreover, already made the determinations that matter. Plaintiff filed his 2020 return as a United States citizen whose citizenship this Court had confirmed. The IRS accepted that return, determined that Plaintiff was eligible for the Recovery Rebate Credit, applied the $1,800.00 credit to his account, reversed the penalty and interest it had assessed, and computed a refund. Dkt. 13-2; Compl. ¶ 39. It allowed his 2021 credit on the same facts. No circumstance bearing on Plaintiff's eligibility has changed since. The government cannot treat Plaintiff's residence abroad as no

obstacle to his eligibility for COVID-19 relief, and then treat the same residence as the reason the COVID-19 disaster did not postpone his deadline to claim it.

32. The Executive Branch did not draw that line either. Exercising its authority under Section 7508A(a) in response to the nationwide COVID-19 emergency declaration, the Secretary of the Treasury determined that "any person" with a federal income tax return or payment due April 15, 2020 was "affected by the COVID-19 emergency," and later extended that determination to any person with a specified filing obligation or time-sensitive action due on or after April 1, 2020 and before July 15, 2020, without regard to the person's location. Notice 2020-18, 2020-15 I.R.B. 590, § III.A; Notice 2020-23, 2020-18 I.R.B. 742, § III.A. Plaintiff recognizes that Section 7508A(d)(2) defines a qualified taxpayer by reference to the location of a taxpayer's principal residence, principal place of business, or necessary records in a disaster area. But where, as here, the disaster declaration covered the entire United States and the government itself treated every person with a federal filing obligation as affected by it, the location-based test, which Congress designed for regional disasters, should be read in harmony with the Treasury's own nationwide determination and with Congress's decision to extend the Recovery Rebate Credit to citizens regardless of residence. At a minimum, the question is substantial, it was raised and not addressed, and it bears directly on the Court's jurisdiction.

33. This ground is independent of Part II. If the Court concludes that Section 6511(d)(3)(A) applies, the claim was timely under the ten-year period, and the Court need not reach Section 7508A(d). If the Court concludes that the general period applies, the timeliness of the claim, and therefore the Court's jurisdiction, cannot be resolved without determining whether that period was postponed under Section 7508A(d), a question the Opinion did not address with implications that extend to any future obligation of the Plaintiff to file taxes as a qualified taxpayer.

D. The Status of Kwong

34. Plaintiff acknowledges that *Kwong* is a decision of the Court of Federal Claims and does not bind this Court, and that the government has appealed it to the United States Court of Appeals for the Federal Circuit, where the appeal remains pending (Docket No. 2026-1843). Plaintiff offers *Kwong* and *Abdo* as persuasive authority on a question of statutory interpretation that this Court has not yet addressed. If the Court is not prepared to adopt *Kwong*'s reading now, Plaintiff respectfully requests, in the alternative, that the Court vacate the dismissal of the refund claim and hold that claim in abeyance pending the Federal Circuit's decision, so that Plaintiff's claim is not extinguished on a timeliness ground that may shortly be resolved in his favor.

IV. THE DISMISSAL OF THE DOE DEFENDANTS SHOULD BE VACATED OR, AT MINIMUM, DESIGNATED AS WITHOUT PREJUDICE

35. The Opinion *sua sponte* dismissed the claims against the Doe Defendants for failure to state a claim and, in the alternative, for failure to effect timely service under Rule 4(m). Opinion at 19–21. Plaintiff respectfully requests reconsideration for three reasons.

36. First, Rule 4(m) permits a court acting "on its own" to dismiss an unserved defendant only "after notice to the plaintiff," and any such dismissal "must" be "without prejudice," unless the court instead orders that service be made within a specified time. Fed. R. Civ. P. 4(m). Plaintiff received no notice before the Opinion issued, and the Opinion does not state that the dismissal is without prejudice. At a minimum, the Rule 4(m) ground cannot support a dismissal with prejudice.

37. Second, the Court of Appeals permits *sua sponte* dismissal for failure to state a claim without notice only where it is "patently obvious" that the plaintiff cannot prevail on the facts alleged. *Baker v. Dir., U.S. Parole Comm'n*, 916 F.2d 725, 727 (D.C. Cir. 1990) (per curiam). The government did not move on behalf of the Doe Defendants, and Plaintiff had no opportunity

to address the sufficiency of his allegations against them. The complaint identifies the individuals involved by name and role and describes their conduct: "Shirley" of the USPTO Petition Service Desk, who conveyed the denial of Plaintiff's refund request on October 15, 2025, Compl. ¶¶ 20–25, and "Mrs. Branch" of the IRS, with whom Plaintiff spoke regarding his protest, Compl. ¶¶ 43–50. The complaint also expressly stated that "Plaintiff will amend this complaint to identify these individuals by name once discovery reveals their identities." Compl. ¶ 9. The Opinion's finding that Plaintiff "has not sought pre-service discovery," Opinion at 20, should be read in light of Rule 26(d)(1), under which a party may not seek discovery from any source before the Rule 26(f) conference without leave of court. Plaintiff signaled the need for that leave in his complaint; he now requests it expressly, in the alternative, below.

38. Third, the Opinion's conclusion that no claim lies against any IRS employee rests in part on its conclusion that "the IRS correctly disallowed Plaintiff's claim as untimely." Opinion at 20. For the reasons set out in Parts II and III, that premise should be reconsidered, and the dismissal of the Doe Defendants should be reconsidered with it. Plaintiff recognizes that the Court of Appeals has held that the remedial scheme of the Internal Revenue Code generally precludes a *Bivens* remedy against IRS employees. *Kim v. United States*, 632 F.3d 713, 717 (D.C. Cir. 2011). Plaintiff does not ask the Court to resolve that question on this motion. He asks only that any dismissal of the Doe Defendants be expressly without prejudice, so that he may, after the record on the remaining claims is developed, seek leave to amend to name individual defendants against whom a cognizable claim may lie.

V. IN THE ALTERNATIVE, THE COURT SHOULD ENTER PARTIAL FINAL JUDGMENT UNDER RULE 54(b) OR CERTIFY THE OPINION FOR INTERLOCUTORY APPEAL UNDER 28 U.S.C. § 1292(b)

39. Plaintiff recognizes that a motion for reconsideration, with the opposition and reply it invites, may take months to resolve, and that his remaining claim against the PTO awaits the filing of the administrative record and a further round of summary judgment briefing. Opinion at 21. Until a final judgment is entered, Plaintiff cannot seek review of the dismissal of his IRS and Doe Defendant claims in the Court of Appeals. 28 U.S.C. § 1291. Plaintiff therefore requests, in the alternative and to the extent the Court declines to vacate those dismissals, that the Court open a path to prompt appellate review by either of the two means the Federal Rules and the Judicial Code provide.

A. Partial Final Judgment Under Rule 54(b)

40. When an action presents more than one claim for relief or involves multiple parties, "the court may direct entry of a final judgment as to one or more, but fewer than all, claims or parties only if the court expressly determines that there is no just reason for delay." Fed. R. Civ. P. 54(b). The court first determines that it is dealing with a final judgment, that is, "an ultimate disposition of an individual claim entered in the course of a multiple claims action," and then determines whether there is any just reason for delay, taking into account "judicial administrative interests as well as the equities involved." *Curtiss-Wright Corp. v. Gen. Elec. Co.*, 446 U.S. 1, 7–8 (1980) (quoting *Sears, Roebuck & Co. v. Mackey*, 351 U.S. 427, 436 (1956)).

41. Both requirements are met. First, the Opinion is final as to the dismissed claims. It dismissed, in their entirety, Plaintiff's claims arising from the IRS's disallowance of his 2020 Recovery Rebate Credit, including his refund claim against the United States, and all claims against the Doe Defendants. Opinion at 19–21. Nothing remains to be decided on those claims or

as to those parties. Only the separate claim against the Under Secretary of Commerce for Intellectual Property remains.

42. Second, judicial administrative interests favor immediate entry of judgment. Although the dismissed IRS claims and the pending PTO claim share a similar timeline, they involve different agencies, different statutes, different facts and administrative records. The IRS claims turn on 26 U.S.C. §§ 6511, 6428, 6428A, and 7508A; the PTO claim turns on 37 C.F.R. § 1.26 and the Administrative Procedure Act. Opinion at 21. An appeal of the IRS claims now would not require the Court of Appeals to revisit any issue it might later confront in an appeal of the PTO claim, and there is no risk of piecemeal review of overlapping questions. The questions presented by the IRS claims are pure questions of law decided on an undisputed record, Opinion at 15, and they are ready for appellate review today.

43. The equities point the same way. The amount at stake is fixed and is reflected in the government's own certified records: the IRS applied the Recovery Rebate Credit to Plaintiff's account and computed a net credit balance of $1,238.55 in his favor. Dkt. 13-2; Dkt. 21 at 5–6. Plaintiff has sought these funds since he filed his 2020 return in April 2025. He is a *pro se* individual residing in Cebu City, Philippines, where the President declared a state of national energy emergency on March 24, 2026, effective for one year, in response to disruptions in the country's fuel supply caused by the conflict in the Middle East. Exec. Order No. 110 (Phil. Mar. 24, 2026); see Dkt. 22 at 2–3. Plaintiff placed the resulting hardship before the Court in his Motion for a Status Report and to Expedite Ruling, Dkt. 22, supported by his declaration under penalty of perjury, Dkt. 22, Ex. A (Wilson Decl.). As Plaintiff there attested, the emergency has caused rotating power outages of up to two hours per day where he lives; his monthly electricity cost approximately doubled within three months; and he lost approximately one month of income as a

remotely working instructor and independent contractor because the outages made his electricity and internet service unreliable. Wilson Decl. ¶¶ 2–5. The refund would allow him to pay electricity bills accumulated during the emergency. *Id.* ¶ 6. Statutory interest under 26 U.S.C. § 6611 compensates only for the time value of money and does not meet that present need. Dkt. 22 at 3. Plaintiff had likewise asked, in his cross-motion for summary judgment, that the refund be ordered paid immediately. Dkt. 15 at 29–31. Nor is the hardship new. In his Motion for Order to Show Cause, filed February 22, 2026, Plaintiff informed the Court that the withheld refunds had caused serious financial hardship to him and his family in Cebu, a region struck by a major earthquake and by Supertyphoon Fung-Wong in late 2025, and that economic necessity had forced his family to sell personal property and to list their home for sale. Dkt. 8 at 2, 7–8. In opposing the government's request for a 30-day extension of time to respond to the complaint, Plaintiff further advised that the withheld refund equals approximately ten percent of his annual income and that the shortfall places him below the federal poverty threshold. Pl.'s Opp'n to Defs.' Mot. for Extension of Time at 3 (Mar. 14, 2026), Dkt. 11. The Opinion does not address either filing. The Court denied the motion to expedite as moot when it issued the Opinion, Opinion at 21, but the circumstances it described have not abated, and the emergency declaration remains in effect. Requiring Plaintiff to await the conclusion of the unrelated PTO claim before he may even begin an appeal would compound that hardship without any corresponding benefit to the Court or the parties. The government, by contrast, suffers no prejudice from an earlier appeal of questions it has already fully briefed.

44. Plaintiff therefore requests that, if the Court declines to vacate the dismissal of the IRS and Doe Defendant claims, it expressly determine that there is no just reason for delay and direct the entry of final judgment as to those claims and parties. Plaintiff further requests that the

Court rule on this alternative request promptly, so that the time for appeal may begin to run without awaiting the full resolution of the reconsideration arguments. Plaintiff renews in this context the request he made in his motion to expedite, that pending matters be resolved on or before December 31, 2026, or as soon thereafter as the Court's schedule permits. Dkt. 22 at 4.

B. In the Further Alternative, Certification Under 28 U.S.C. § 1292(b)

45. A district judge may certify an interlocutory order for appeal where the order "involves a controlling question of law as to which there is substantial ground for difference of opinion and that an immediate appeal from the order may materially advance the ultimate termination of the litigation." 28 U.S.C. § 1292(b). Each element is satisfied here.

46. The questions are controlling and purely legal: (1) whether an overpayment generated by an allowed foreign tax credit combined with the refundable Recovery Rebate Credit is "attributable to" foreign taxes under 26 U.S.C. § 6511(d)(3)(A); and (2) whether 26 U.S.C. § 7508A(d) postponed the period for claiming the 2020 credit. Because the Court treated the limitations period as jurisdictional, Opinion at 13, the answer to either question determines whether the refund claim may proceed at all. There is substantial ground for difference of opinion. The Court of Appeals for this Circuit has not addressed the first question; the only appellate decision the Opinion relies on, *Schaeffler*, itself describes the "combined with other credits" scenario as one to which Section 6511(d)(3)(A) applies, see Part II, *supra*; and the second question is the subject of a pending appeal in the Federal Circuit following *Kwong*, see Part III, *supra*. An immediate appeal would materially advance the termination of the litigation by resolving definitively whether the IRS claims belong in this case before the PTO claim proceeds to judgment.

47. Plaintiff acknowledges that certification under Section 1292(b) leaves to the Court of Appeals the discretion whether to hear the appeal, and that a petition for permission to appeal

must be filed within ten days after the certification order. 28 U.S.C. § 1292(b); Fed. R. App. P. 5(a). Plaintiff accordingly prefers entry of partial final judgment under Rule 54(b) and requests certification only in the further alternative.

VI. RELIEF REQUESTED

48. For these reasons, Plaintiff respectfully requests that the Court: (a) vacate the portion of the Opinion dismissing Plaintiff's refund claim against the United States for lack of subject matter jurisdiction, and deny the government's motion to dismiss as to that claim; (b) in the alternative, order supplemental briefing on whether Plaintiff's 2020 overpayment is attributable to foreign taxes for which credit was allowed, in light of *Schaeffler*, slip op. at 12; (c) in the further alternative, determine, on supplemental briefing if necessary, whether Plaintiff's 2020 claim was timely under 26 U.S.C. § 7508A(d) as construed in *Kwong* and *Abdo*, or vacate the dismissal and hold the refund claim in abeyance pending the Federal Circuit's decision in *Kwong*; (d) vacate the *sua sponte* dismissal of the Doe Defendants or, in the alternative, modify it to state that the dismissal is without prejudice; (e) in the alternative, grant Plaintiff leave under Rule 26(d)(1) to serve limited discovery on the PTO and the IRS for the sole purpose of identifying the individuals described in Compl. ¶¶ 20–25 and 43–50; (f) in the alternative, to the extent the Court declines to vacate the dismissal of the IRS and Doe Defendant claims, expressly determine under Fed. R. Civ. P. 54(b) that there is no just reason for delay and direct the entry of final judgment as to those claims and parties, or, in the further alternative, certify the Opinion for interlocutory appeal under 28 U.S.C. § 1292(b) as to the questions identified in Part V.B; and (g) grant such other relief as the Court deems just.

LOCAL CIVIL RULE 7(m) STATEMENT

On November 16, 2026, Plaintiff contacted counsel for Defendants, AUSA Stephen Shuching Ho, by email regarding the relief requested in this motion. Defendants oppose the motion.

EXHIBITS

Exhibit 1: Plaintiff's 2020 Form 1040 and supporting schedules, including foreign tax credit computation and proof of income.
Exhibit 2: IRS certified account transcript for tax year 2020 (also in the record at Dkt. 13-2), reflecting the allowed foreign tax credit, the Recovery Rebate Credit applied, and the $1,238.55 credit balance.

Dated: November 16, 2026

Respectfully submitted,



ALLAN DOUGLAS WILSON
Plaintiff, pro se
1321 Upland Drive Unit 21311, Houston, TX
(713) 363-3006
wilson.allan.d@gmail.com

EXHIBIT 1

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☑ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ►

Your first name and middle initial	Last name	[redacted]
Allan D	Wilson	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
1321 Upland Drive	21311

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Houston	Texas	77043

Foreign country name	Foreign province/state/county	Foreign postal code
Philippines	Cebu	6000

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☑ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ► ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	0
2a	Tax-exempt interest	2a		b	Taxable interest	2b	
3a	Qualified dividends	3a		b	Ordinary dividends	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☑					7	
8	Other income from Schedule 1, line 9					8	48836.66
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ►					9	48836.66
10	Adjustments to income:						
a	From Schedule 1, line 22	10a	0				
b	Charitable contributions if you take the standard deduction. See instructions	10b	0				
c	Add lines 10a and 10b. These are your **total adjustments to income** ►					10c	0
11	Subtract line 10c from line 9. This is your **adjusted gross income** ►					11	48836.66
12	**Standard deduction or itemized deductions** (from Schedule A)					12	14894.91
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A					13	0
14	Add lines 12 and 13					14	14894.91
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	33941.75

Standard Deduction for—
- Single or Married filing separately, $12,400
- Married filing jointly or Qualifying widow(er), $24,800
- Head of household, $18,650
- If you checked any box under *Standard Deduction*, see instructions.

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	
19	Child tax credit or credit for other dependents		19	
20	Amount from Schedule 3, line 7		20	
21	Add lines 19 and 20		21	
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10		23	
24	Add lines 22 and 23. This is your **total tax** ▶		24	0
25	Federal income tax withheld from:			
a	Form(s) W-2	25a		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	0
26	2020 estimated tax payments and amount applied from 2019 return		26	0
27	Earned income credit (EIC)	27		
28	Additional child tax credit. Attach Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30	1800	
31	Amount from Schedule 3, line 13	31		
32	Add lines 27 through 31. These are your **total other payments and refundable credits** ▶		32	1800
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	1800

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	1800
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	1800
▶b	Routing number ▶c Type: ☑ Checking ☐ Savings			
▶d	Account number			
36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	36	0	

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the **amount you owe now** ▶		37	-1800
	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
38	Estimated tax penalty (see instructions) ▶	38	0	

For details on how to pay, see instructions.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☑ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		unemployed	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
Phone no. 16474901521		Email address [redacted]	

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶				Phone no.
Firm's address ▶				Firm's EIN ▶

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	4149.97
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	5411.53
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ Canada RRIF	8	39275.16
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	48836.66

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2020

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR | **Your social security number**

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040 or 1040-SR, line 11	2		
3	Multiply line 2 by 7.5% (0.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4

Taxes You Paid

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a		
b	State and local real estate taxes (see instructions)	5b		
c	State and local personal property taxes	5c		
d	Add lines 5a through 5c	5d		
e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e		
6	Other taxes. List type and amount ▶ *CADrental NR tax 3157.23, RRIF NR tax 9818.80, dividend NR tax 1918.88	6	14894.91	
7	Add lines 5e and 6			7 14894.91

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b		
c	Points not reported to you on Form 1098. See instructions for special rules	8c		
d	Mortgage insurance premiums (see instructions)	8d		
e	Add lines 8a through 8d	8e		
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9			10

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11		
12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12		
13	Carryover from prior year	13		
14	Add lines 11 through 13			14

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15

Other Itemized Deductions

16	Other—from list in instructions. List type and amount ▶		16

Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	14894.91
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐		

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**

▶ **Go to *www.irs.gov/ScheduleE* for instructions and the latest information.**

OMB No. 1545-0074

2020

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☑ **No**

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)
A	5-172 Cite-des-Jeunes blvd., Gatineau, Quebec, J8Y6L9 Canada
B	
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A	1		**A**	365	0	☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) 14894.91

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**	11726.87		
4	Royalties received	**4**	0		
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions.	**8**			
9	Insurance	**9**	539.51		
10	Legal and other professional fees	**10**			
11	Management fees	**11**	864.41		
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	0		
13	Other interest.	**13**			
14	Repairs.	**14**	275.53		
15	Supplies	**15**			
16	Taxes	**16**	1545.33		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	0		
19	Other (list) ▶ common area renovation (collective)	**19**	3090.56		
20	Total expenses. Add lines 5 through 19	**20**	6315.34		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	5411.53		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(0)	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	11726.87	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	0	
c	Total of all amounts reported on line 12 for all properties	**23c**	0	
d	Total of all amounts reported on line 18 for all properties	**23d**	0	
e	Total of all amounts reported on line 20 for all properties	**23e**	6315.34	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	5411.53
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	(0)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .	**26**	5411.53

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations — Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					unemployed
b Totals					

30	Add columns (h) and (k) of line 29a.	30	16474901521
31	Add columns (g), (i), and (j) of line 29b.	31	[redacted])
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . .	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

HSBC INVESTDIRECT
3381 STEELES AVE EAST,
SUITE 300,
TORONTO, ON M2H 3S7

MR. ALLAN DOUGLAS WILSON
PARK TOWER ONE
UNIT #407 SAMAR LOOP
CEBU CITY CEBU 6000
PHILIPPINES

Canada Revenue Agency / Agence du revenu du Canada

NR4

Statement of Amounts Paid or Credited to Non-Residents of Canada
État des sommes payées ou créditées à des non-résidents du Canada

10 Year / Année	11 Recipient code / Code du bénéficiaire	12 Country code for tax purposes / Codes de pays pour fins d'impôts	Payer or agent identification number / Numéro d'identification du payeur ou de l'agent	13 Foreign or Canadian tax identification number / Numéro d'identification étranger ou canadien aux fins de l'impôt
2020	1	PHL	[redacted]	[redacted]

	Income code / Code de revenu	Currency code / Code de devise	Gross income / Revenu brut	Non-resident tax withheld / Impôt des non-résidents retenu	Exemption code / Code d'exemption
Line – Ligne 1	14 26	15 CAD	16 50,069.94	17 12,517.50	18
Line – Ligne 2	24	25	26	27	28

Non-resident recipient's name and address - Nom et adresse du bénéficiaire non-résident

Individual's surname, first name and initial / Corporation, organization, association, trust, or institution name
Nom, prénom et initiale du particulier / Nom de la société, de l'organisme, de l'association, de la fiducie ou de l'établissement
Address - Adresse

MR. ALLAN DOUGLAS WILSON

PARK TOWER ONE
UNIT #407 SAMAR LOOP
CEBU CITY CEBU 6000
PHILIPPINES

Country code / Code pays: PHL

Name and address of payer or agent
Nom et adresse du payeur ou de l'agent

HSBC INVESTDIRECT
3381 STEELES AVE EAST,
SUITE 300,
TORONTO, ON M2H 3S7

Non-resident account number / Numéro de compte non-résident

N R [redacted]

Protected B when completed / **Protégé B** une fois rempli

See the privacy notice after the codes on the next page.
Consultez l'avis de confidentialité qui suit les codes à page suivante.

NR4(20)

Canada

Canada Revenue Agency / Agence du revenu du Canada

NR4

Statement of Amounts Paid or Credited to Non-Residents of Canada
État des sommes payées ou créditées à des non-résidents du Canada

10 Year / Année	11 Recipient code / Code du bénéficiaire	12 Country code for tax purposes / Codes de pays pour fins d'impôts	Payer or agent identification number / Numéro d'identification du payeur ou de l'agent	13 Foreign or Canadian tax identification number / Numéro d'identification étranger ou canadien aux fins de l'impôt
2020	1	PHL	[redacted]	[redacted]

	Income code / Code de revenu	Currency code / Code de devise	Gross income / Revenu brut	Non-resident tax withheld / Impôt des non-résidents retenu	Exemption code / Code d'exemption
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Nom, prénom et initiale du particulier / Nom de la société, de l'organisme, de l'association, de la fiducie ou de l'établissement
Address - Adresse

MR. ALLAN DOUGLAS WILSON

PARK TOWER ONE
UNIT #407 SAMAR LOOP
CEBU CITY CEBU 6000
PHILIPPINES

Country code / Code pays: PHL

Name and address of payer or agent
Nom et adresse du payeur ou de l'agent

HSBC INVESTDIRECT
3381 STEELES AVE EAST,
SUITE 300,
TORONTO, ON M2H 3S7

Non-resident account number / Numéro de compte non-résident

N R [redacted]

Protected B when completed / **Protégé B** une fois rempli

See the privacy notice after the codes on the next page.
Consultez l'avis de confidentialité qui suit les codes à page suivante.

NR4(20)

Canada

MCC 133795 NR4-20

This statement shows amounts paid or credited to a non-resident recipient during the year, and the tax withheld.

Code	Type of income
02	– Other – Periodic payments
03	– Other – Lump-sum payments
04	– Automotive products – Assistance benefits
05	– Copyright royalties
06	– Death benefit other than CPP or QPP
07	– Deferred profit-sharing plan – Periodic payments
08	– Dividends paid by Canadian subsidiaries to foreign parent corporations
09	– Dividends – Other
10	– Energy conversion grants
11	– Estate and trust income
12	– Franchise and similar rights
13	– Gross rents from real property
14	– Income-averaging annuity contract
21	– Management or administrative fee or charge
22	– Motion picture films and films or videotapes, etc. for TV use
23	– Natural resource royalties
24	– Registered education savings plan
26	– RRIF – Periodic payments
27	– RRIF – Lump-sum payments
28	– RRSP – Periodic payments
29	– RRSP – Refund of premiums
30	– RRSP – Refund of excess amounts
31	– Deferred profit-sharing plans – Lump-sum payments
32	– RRSP – Amounts deemed received on deregistration
33	– RRSP – Amounts deemed received on death
34	– Registered supplementary unemployment benefits
35	– Research and development royalties
36	– Retiring allowance
37	– Retirement compensation arrangements
38	– Royalties and similar payments for the use of, or the right to use, other properties
39	– Superannuation or pension benefits – Periodic payments
40	– Superannuation or pension benefits – Lump-sum payments
41	– Textile, clothing and leather goods – Assistance and superannuation or pension benefits
43	– RRSP – Lump-sum payments
44	– Old Age Security payments (regular benefits)
45	– Net federal (guaranteed income) supplement
46	– CPP benefits
47	– Canada Pension Plan – Disability benefits
48	– Canada Pension Plan death benefits – Lump-sum payments
49	– Quebec Pension Plan benefits
50	– Quebec Pension Plan – Disability benefits
51	– Quebec Pension Plan death benefits – Lump-sum payments
52	– Timber royalties
53	– Eligible funeral arrangements
54	– Film and video acting services
55	– Film and video acting services – Contingent compensation
56	– Film and video acting services – Residuals
57	– TCP gains distribution – Capital gains dividends paid by mutual fund corporations
58	– TCP gains distribution – Capital gains distributions made by mutual fund trusts
59	– Assessable distributions paid or credited by a Canadian property mutual fund investment corporation
60	– Assessable distributions paid or credited by a Canadian property mutual fund investment trust
61	– Arm's length interest payments
62	– Non-arm's length interest payments
63	– Registered Disability Savings Plan (RDSP)
64	– Tax Free Savings Account (TFSA) taxable amount
65	– PRPP – Periodic payments
66	– PRPP – Lump-sum payments
85	– Dividend compensation payments made under a Securities Lending Arrangement (SLA)
88	– Old Age Security recovery tax

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 and CRA PPU 094 on Info Source at **canada.ca/cra-info-source**.

Cet état indique des montants payés ou crédités à un bénéficiaire non-résident au cours de l'année indiquée et l'impôt qui en a été retenu.

Code	Genre de revenu
02	– Autre – Paiements périodiques
03	– Autre – Paiements forfaitaires
04	– Produits automobiles – Prestations d'aide
05	– Redevances à l'égard d'un droit d'auteur
06	– Prestations consécutives au décès autre que le RRQ/RPC
07	– Régime de participation différée aux bénéfices – Paiements périodiques
08	– Dividendes payés par des filiales canadiennes à des sociétés mères étrangères
09	– Dividendes – Autres
10	– Subventions à la conversion énergétique
11	– Revenus d'une succession ou d'une fiducie
12	– Redevances de franchisage et sommes semblables
13	– Loyers bruts de biens immeubles
14	– Contrat de rente à versements invariables (CRVI)
21	– Honoraires ou frais de gestion ou d'administration
22	– Films cinématographiques et films ou bandes magnétoscopiques, etc. pour la télévision
23	– Redevances relatives à des ressources naturelles
24	– Régimes enregistrés d'épargne-études
26	– FERR – Paiements périodiques
27	– FERR – Paiements forfaitaires
28	– REER – Paiements périodiques
29	– REER – Remboursements de primes
30	– REER – Remboursements d'excédents
31	– Régimes de participation différée aux bénéfices – Paiements forfaitaires
32	– REER – Sommes réputées reçues du fait d'un désenregistrement
33	– REER – Sommes réputées reçues du fait d'un décès
34	– Prestations supplémentaires de chômage (régime enregistré)
35	– Redevances à l'égard de la recherche et du développement
36	– Allocations de retraite
37	– Paiements d'une convention de retraite
38	– Redevances et paiements semblables pour l'utilisation ou le droit d'utilisation d'autres biens
39	– Prestations de retraite ou d'autres pensions – Paiements périodiques
40	– Prestations de retraite ou d'autres pensions – Paiements forfaitaires
41	– Textiles, vêtements et articles en cuir – Prestations d'aide et prestations de retraite ou autres pensions
43	– REER – Paiements forfaitaires
44	– Sécurité de la vieillesse (prestations régulières)
45	– Supplément de (revenu garanti) net fédéral
46	– Prestations du Régime de pensions du Canada
47	– Prestations d'invalidité du Régime de pensions du Canada
48	– Prestations de décès du Régime de pensions du Canada – Paiements forfaitaires
49	– Prestations du Régime de rentes du Québec
50	– Prestations d'invalidité du Régime de rentes du Québec
51	– Prestations de décès du Régime de rentes du Québec – Paiements forfaitaires
52	– Redevances forestières
53	– Arrangements de services funéraires
54	– Services d'acteur fournis dans un film ou une production vidéo
55	– Services d'acteur fournis dans un film ou une production vidéo – Rémunération conditionnelle
56	– Services d'acteur fournis dans un film ou une production vidéo – Droits de suite
57	– Distribution de gains provenant de BCI – Dividendes sur les gains en capital payés par des sociétés de placement à capital variable
58	– Distribution de gains provenant de BCI – Distributions de gains en capital faites par des fiducies de fonds commun de placement
59	– Distributions déterminées – Payées ou créditées par une société de placement collectif en biens canadiens
60	– Distributions déterminées – Payées ou créditées par une fiducie de fonds commun de placement en biens canadiens
61	– Paiements d'intérêts entre personnes sans lien de dépendance
62	– Paiements d'intérêts entre personnes ayant un lien de dépendance
63	– Régime enregistré d'épargne-invalidité (REEI)
64	– Compte d'épargne libre d'impôt (CELI) – Montant imposable
65	– RPAC – Paiements périodiques
66	– RPAC – Paiements forfaitaires
85	– Les paiements compensatoires pour dividendes effectués en vertu de mécanismes de prêt de valeurs mobilières (MPVM)
88	– Impôt de récupération de la sécurité de la vieillesse

Les renseignements personnels sont recueillis aux fins de l'administration ou de l'application de la Loi de l'impôt sur le revenu et des programmes et activités connexes incluant l'administration de l'impôt, des prestations, la vérification, l'observation et le recouvrement. Les renseignements recueillis peuvent être utilisés et communiqués aux fins d'autres lois fédérales qui prévoient l'imposition et la perception d'un impôt, d'une taxe ou d'un droit. Ils peuvent aussi être communiqués à une autre institution gouvernementale fédérale, provinciale, territoriale ou étrangère dans la mesure où le droit l'autorise. Le défaut de fournir ces renseignements pourrait entraîner des intérêts à payer, des pénalités ou d'autres mesures. Les particuliers ont le droit, selon la Loi sur la protection des renseignements personnels, d'accéder à leurs renseignements personnels, de demander une correction ou de déposer une plainte auprès du Commissaire à la protection de la vie privée du Canada concernant le traitement des renseignements personnels des particuliers. Consultez le fichier de renseignements personnels ARC PPU 005 et ARC PPU 094 sur Info Source en allant à **canada.ca/arc-info-source**.

2020 RECOVERY REBATE CREDIT WORKSHEET - LINE 30

Before you begin: See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.

If you received Notice 1444 and Notice 1444-B, have them available.

Don't include on line 16 or 19 any amount you received but later returned to the IRS.

1. Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.
   - ☑ **No.** Go to line 2.
   - ☐ **Yes.** **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2020 return include a valid social security number (defined under Valid social security number in the instructions) for you and, if filing a joint return, your spouse?
   - ☑ **Yes.** Skip lines 3 and 4, and go to line 5.
   - ☐ **No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, **STOP** you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under Valid social security number in the instructions)?
   - ☐ **Yes.** Your credit is not limited. Go to line 5.
   - ☐ **No.** Go to line 4.
4. Does one of you have a valid social security number (defined under Valid social security number in the instructions)?
   - ☐ **Yes.** Your credit is limited. Go to line 5.
   - ☐ **No.** **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
5. If your EIP 1 was $1,200 ($2,400 if married filing jointly) plus $500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter:
   - $1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or
   - $2,400 if married filing jointly and you answered "Yes" to question 2 or 3 ..... 5. 1,200
6. Multiply $500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number 6. 0
7. Add lines 5 and 6 ..... 7. 1,200
8. If your EIP 2 was $600 ($1,200 if married filing jointly) plus $600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter:
   - $600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or
   - $1,200 if married filing jointly and you answered "Yes" to question 2 or 3 ..... 8. 600
9. Multiply $600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number 9. 0
10. Add lines 8 and 9 ..... 10. 600
11. Enter the amount from line 11 of Form 1040 or 1040-SR 11. 49,739
12. Enter the amount shown below for your filing status:
    - $150,000 if married filing jointly or qualifying widower
    - $112,500 if head of household
    - $75,000 if single or married filing separately

    ..... 12. 75,000
13. Is the amount on line 11 more than the amount on line 12?
    - ☑ **No.** Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.
    - ☐ **Yes.** Subtract line 12 from line 11 ..... 13.
14. Multiply line 13 by 5% (0.05) ..... 14.
15. Subtract line 14 from line 7. If zero or less, enter -0- 15. 1,200
16. Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here 16. 0
17. Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference 17. 1,200
18. Subtract line 14 from line 10. If zero or less, enter -0- 18. 600
19. Enterthe amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here 19. 0
20. Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference 20. 600
21. **Recovery rebate credit.** Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR 21. 1,800

Taxpayer Statement for Recovery Rebate Credit Claim

I, Allan D. Wilson, Social Security Number [redacted], with address: 1321 Upland Drive, unit 21311, Houston, Texas, 77043, hereby declare that:

1. I am submitting this statement to claim the Recovery Rebate Credit for tax years 2020 and 2021.

2. I understand that I am required to report my worldwide income on my U.S. tax returns.

3. I was continuously absent from North America from 2019 to the present date, which prevented me from receiving timely information about the Economic Impact Payments (stimulus payments) issued during 2020 and 2021.

4. I was recently informed by an IRS representative, upon filing my tax return for the year 2024, that I may be eligible to claim the Recovery Rebate Credit for the tax years 2020 and 2021.

5. I request exceptional consideration for this claim due to my continuous absence from the United States during the relevant period when these payments were initially distributed.

6. I certify that I have not previously received any Economic Impact Payments for the tax years 2020 and 2021.

I declare under penalty of perjury that the foregoing statement is true and correct to the best of my knowledge and belief.

Signature: _____ Date: _____

Allan D. Wilson
SSN: [redacted]

EXHIBIT 2

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Form 1040 Account Transcript

Request Date:	04-22-2026
Response Date:	04-22-2026
Tracking Number:	110274594215

Form Number:	1040
Report for Tax Period Ending:	12-31-2020
Taxpayer Identification Number:	[illegible]

ALLA D WILS

--- Any minus sign shown below signifies a credit amount ---

Account balance:	-$1,238.55		
Accrued interest:	$0.00	As of:	05-04-2026
Accrued penalty:	$0.00	As of:	05-04-2026
Account balance plus accruals (this is not a payoff amount):	-$1,238.55		

**** Information from the return or as adjusted ****

Exemptions:	01
Filing status:	Single
Adjusted gross income:	$48,836.00
Taxable income:	$33,942.00
Tax per return:	$0.00
SE taxable income taxpayer:	$0.00
SE taxable income spouse:	$0.00
Total self employment tax:	$0.00
Return due date or return received date (whichever is later):	04-09-2025
Processing date:	06-09-2025

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 20221-109-11805-5	20252105	06-09-2025	$3,866.00
766	Credit to your account		04-15-2021	-$1,800.00
166	Penalty for filing tax return after the due date 06-09-2035	20252105	06-09-2025	$516.50
196	Interest charged for late payment	20252105	06-09-2025	$722.05
971	Notice issued CP 0011		06-09-2025	$0.00
767	Reduced or removed credit to your account		04-15-2021	$561.45
291	Reduced or removed prior tax assessed 98254-602-05075-5		08-11-2025	-$3,866.00
167	Reduced or removed penalty for filing tax return after the due date		08-11-2025	-$516.50
197	Reduced or removed interest charged for late payment		08-11-2025	-$722.05
971	Notice issued CP 0021		08-11-2025	$0.00

This Product Contains Sensitive Taxpayer Data

CERTIFICATE OF SERVICE

I hereby certify that on November 16, 2026, I filed the foregoing Motion for Reconsideration, together with its exhibits and proposed order, by email to the Clerk, which will cause service on all counsel of record for Defendants.



ALLAN DOUGLAS WILSON

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ALLAN DOUGLAS WILSON, Plaintiff, v. JOHN A. SQUIRE, Under Secretary of Commerce for Intellectual Property, et al., Defendants.	Civil Action No. 25-3561 (RDM)

[PROPOSED] ORDER

Upon consideration of Plaintiff's Motion for Reconsideration of the Memorandum Opinion and Order of November 15, 2026 (Dkt. 23), any opposition and reply thereto, and the entire record, it is hereby

ORDERED that the Motion is **GRANTED**; and it is further

ORDERED that the portion of the Memorandum Opinion and Order dismissing Plaintiff's claim against the United States relating to the IRS's disallowance of his claim for a CARES Act credit and related refund for lack of subject matter jurisdiction is **VACATED**, and Defendants' motion to dismiss, Dkt. 13, is **DENIED** as to that claim; and it is further

ORDERED that the dismissal of Plaintiff's claims against the Doe Defendants is **WITHOUT PREJUDICE**; and it is further

ORDERED that Defendants shall answer or otherwise respond to the remaining refund claim within fifteen (15) days of this Order.

SO ORDERED.

Date: _____

_____
RANDOLPH D. MOSS
United States District Judge

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ALLAN DOUGLAS WILSON, Plaintiff, v. JOHN A. SQUIRE, Under Secretary of Commerce for Intellectual Property, et al., Defendants.	Civil Action No. 25-3561 (RDM)

[ALTERNATIVE PROPOSED] ORDER AND PARTIAL FINAL JUDGMENT

Upon consideration of Plaintiff's Motion for Reconsideration of the Memorandum Opinion and Order of November 15, 2026 (Dkt. 23) and, in the Alternative, for Entry of Partial Final Judgment, any opposition and reply thereto, and the entire record, it is hereby

ORDERED that the Motion is **DENIED** insofar as it seeks reconsideration of the dismissal of Plaintiff's claims arising from the Internal Revenue Service's disallowance of his 2020 Recovery Rebate Credit and of his claims against the Doe Defendants, and is **GRANTED** insofar as it seeks entry of partial final judgment under Fed. R. Civ. P. 54(b); and it is further

ORDERED that, the Court having expressly determined that there is no just reason for delay, the Clerk shall enter **FINAL JUDGMENT** pursuant to Fed. R. Civ. P. 54(b) as to Plaintiff's claims arising from the Internal Revenue Service's disallowance of his 2020 Recovery Rebate Credit, including his refund claim against the United States, and as to all claims against the Doe Defendants, as set forth in the Memorandum Opinion and Order of November 15, 2026 (Dkt. 23); and it is further

ORDERED that this action shall proceed as to Plaintiff's remaining claim against the Under Secretary of Commerce for Intellectual Property.

SO ORDERED.

Date: _____

_____
RANDOLPH D. MOSS
United States District Judge