

Case No. _____

CIVIL COMPLAINT FOR DAMAGES

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ALLAN DOUGLAS WILSON,

Plaintiff,

v.

DERRICK BRENT, in his official capacity as Acting Under Secretary of Commerce for Intellectual
Property and Acting Director of the United States Patent and Trademark Office; FRANK
BISIGNANO, in his official capacity as Chief Executive Officer of the Internal Revenue Service;
and DOES 1-10, Defendants.

COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF AND DAMAGES

Plaintiff Allan Douglas Wilson, by and through himself, brings this civil action against Defendants in their official capacities, alleging violations of his constitutional rights to due process and property, and seeks declaratory judgment, injunctive relief, and monetary damages.

I. INTRODUCTION

1. This action arises from the systematic deprivation of Plaintiff's property rights through the wrongful denial of lawfully requested refunds by two federal agencies: the United States Patent and Trademark Office (USPTO) and the Internal Revenue Service (IRS). Despite Plaintiff's full compliance with all statutory and regulatory requirements, both agencies have refused to process legitimate refund claims totaling \$2,000.00 plus applicable interest, thereby depriving Plaintiff of property without due process of law in violation of the Fifth Amendment to the United States Constitution.

2. This action is brought pursuant to *Bivens v. Six Unknown Named Agents of Federal Bureau of Narcotics*, 403 U.S. 388 (1971), and seeks redress for constitutional violations, as well as declaratory and injunctive relief to remedy the agencies' unlawful practices.

II. JURISDICTION AND VENUE

3. This Court has subject matter jurisdiction over this action pursuant to 28 U.S.C. § 1331, which grants federal courts original jurisdiction over all civil actions arising under the Constitution, laws, or treaties of the United States. This Court also has jurisdiction pursuant to 28 U.S.C. § 1346(a)(2), which provides for claims against the United States, and pursuant to 28 U.S.C. § 2201, which authorizes declaratory judgments. Additionally, this Court has jurisdiction over constitutional tort

claims against federal officials under *Bivens v. Six Unknown Named Agents*, 403 U.S. 388 (1971), and over claims for judicial review of agency action under 5 U.S.C. § 702.

4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(e)(1) because Defendants are officers and agencies of the United States sued in their official capacities, a substantial part of the events giving rise to the claims occurred in this district, and Defendants maintain their principal offices in this district.

5. This Court has authority to grant declaratory relief pursuant to 28 U.S.C. § 2201 and injunctive relief pursuant to 28 U.S.C. § 2202.

III. PARTIES

6. Plaintiff Allan Douglas Wilson is a United States citizen with tax residence at 1321 Upland Drive, Unit 21311, Houston, Texas 77043. At all times relevant to this complaint, Plaintiff was and is a natural person entitled to the full protection of the United States Constitution.

7. Defendant Derrick Brent is sued in his official capacity as Acting Under Secretary of Commerce for Intellectual Property and Acting Director of the United States Patent and Trademark Office. Responsible for the administration, policies, and operations of the USPTO, including the processing of refund requests, he is sued for prospective injunctive and declaratory relief.

8. Defendant Frank Bisignano is sued in his official capacity as CEO of the Internal Revenue Service. He is responsible for the daily operations of the IRS, including the processing of tax refund claims. He is sued for prospective injunctive and declaratory relief.

9. Defendants DOES 1-10 are individual federal employees of the USPTO and IRS whose identities are currently unknown to Plaintiff but who were personally involved in the wrongful denial of Plaintiff's refund requests and are sued in their individual capacities for damages pursuant to Bivens. Plaintiff will amend this complaint to identify these individuals by name once discovery reveals their identities.

IV. STATEMENT OF FACTS

A. USPTO Refund Claim

10. On January 13, 2025, Plaintiff filed a utility patent application with the USPTO, Application Number 19017841.

11. On February 4, 2025, Plaintiff transmitted payment of \$200.00 to the USPTO via Fedwire Funds transfer, specifically Transaction Number 1403198672. This payment was confirmed by telephone with USPTO personnel.

12. Despite Plaintiff's timely submission of all required documents and payment, the USPTO issued notices that failed to acknowledge receipt of the documents and payment that had been confirmed as received.

13. The USPTO notices incorrectly demanded additional payment and documents that had already been properly submitted in accordance with USPTO statutory requirements and regulations set forth in Title 35 of the United States Code and Title 37 of the Code of Federal Regulations.

14. On May 16, 2025, and July 8, 2025, the USPTO confirmed receipt of Plaintiff's documents but continued to refuse to process the application or acknowledge compliance with filing requirements.

15. Due to the USPTO's refusal to process the properly filed utility patent application despite confirmed receipt of documents and payment, Plaintiff submitted a refund request for the \$200.00 payment including filing fee.

16. On September 10, 2025, the USPTO issued a decision letter denying Plaintiff's refund request under Reference Number 19017841 and Refund Request ID REFND-20250902-02552 (EXHIBIT 'E'). The decision letter was allegedly mailed to Plaintiff's confirmed Texas mailing address but was never received.

17. On October 8, 2025, Plaintiff received an email from radhelpdesk@uspto.gov (EXHIBIT 'D') regarding the denial of his refund request with the decision letter attached.

18. The USPTO's decision letter, dated September 10, 2025, dismissed Plaintiff's refund request under Fee Code 1011, citing 37 C.F.R. § 1.26(a) and stating that a change of purpose after payment of a fee will not entitle a party to a refund of such fee.

19. The USPTO's stated reason for denial is factually incorrect and legally inapplicable. Plaintiff did not change his purpose after payment. Rather, the USPTO failed to process his properly filed application and refused to acknowledge documents and payment that had been confirmed as received.

20. On October 15, 2025, at approximately 4:00 PM Eastern Time, Plaintiff spoke with Shirley from the USPTO System Information Branch regarding the status of his refund request. Shirley informed Plaintiff that a decision letter should have been received and that it was mailed on September 10 to his confirmed Texas mailing address. Plaintiff informed Shirley that no lettermail was received at his address.

21. On October 15, 2025, at approximately 4:30 PM Eastern Time, Plaintiff contacted the Patent Application Assistance Unit Processing at telephone number (571) 270-3332 and spoke with Kam under Call Reference Number 200582858. Kam referred Plaintiff to the Petitions Officer.

22. Plaintiff then contacted the Petitions Officer at telephone number (571) 272-3282 and spoke with Gloria, the Petitions Receptionist. When Plaintiff inquired why his refund was refused, Gloria referred him to the person or office that made the decision to refuse the refund.

23. On October 15, 2025, at approximately 4:45 PM Eastern Time, Plaintiff spoke with Dale at the Petition Service Desk, which is the person or office that was known to have made the decision. When Plaintiff asked why his refund was denied and whether he could get a refund, Dale stated that the refund was denied because Plaintiff allegedly changed the product requested but acknowledged that she did not personally know the reason and that she did not deny the request.

24. Dale explained that she was only responsible for what she does personally. When Plaintiff asked who denied the refund, Dale replied that there was no other name on the paper.

25. When Plaintiff inquired whether there was recourse or an appeal process, Dale referred him back to the Patent Application Assistance Unit Processing and stated that she could not refund the money. Dale then suggested that Plaintiff make another refund request.

26. Plaintiff understood this to be a deemed refusal to refund his payment to the USPTO with no practical option to appeal. All administrative remedies were exhausted.

27. The USPTO's denial of Plaintiff's refund request violates 37 C.F.R. § 1.26(a), which provides for refunds of fees paid by mistake or in excess of the amount due. The USPTO's failure to process

Plaintiff's properly filed application, combined with its refusal to refund the filing fee, constitutes a deprivation of property without due process.

B. IRS Refund Claim

28. On April 3, 2025, Plaintiff timely filed his 2020 federal income tax return claiming the Recovery Rebate Credit, also known as the Economic Impact Payment, in the amount of \$1,800.00 pursuant to Section 2201 of the Coronavirus Aid, Relief, and Economic Security Act, commonly known as the CARES Act, Public Law Number 116-136, 134 Statutes at Large 281, enacted in 2020 and codified at 26 U.S.C. § 6428.

29. Plaintiff included a properly completed Taxpayer Statement for Recovery Rebate Credit Claim with his original 2020 return, demonstrating full compliance with all procedural requirements established by the IRS.

30. During tax year 2020, Plaintiff received retirement income from Canada on which he paid Canadian income taxes. These foreign taxes were properly reported on IRS Forms 1040 Schedule A and 1040 Schedule 1, and were creditable against Plaintiff's U.S. tax liability pursuant to the United States-Canada Income Tax Convention and 26 U.S.C. § 901.

31. The Canadian income taxes paid by Plaintiff reduced his U.S. tax liability dollar-for-dollar under treaty provisions, creating an overpayment situation when considered in conjunction with the Recovery Rebate Credit claim.

32. On or about June 12, 2025, the IRS requested proof and details of Plaintiff's 2020 income to clarify income amounts, despite identifying no errors or omissions on the submitted return.

33. During the review process, the IRS initially and incorrectly classified Plaintiff's Canadian retirement income as U.S. taxable income, citing a math error.

34. The IRS Legal Department subsequently verified that no additional forms applied to Plaintiff's return because the income was retirement income from Canada, not U.S.-source income.

35. Plaintiff timely faxed the requested proof of income to the IRS. Thirty-six days passed before the IRS made a determination.

36. On July 17, 2025, at approximately 3:00 PM Eastern Time, an IRS agent advised Plaintiff that because it was over three years, he would not get the rebate but that his 2020 return would be processed.

37. The IRS completed its assessment and confirmed that Plaintiff's 2020 Canadian retirement income would be properly excluded as non-taxable, with Canadian taxes already deducted resulting in a zero balance owing.

38. The IRS's assessment failed to properly account for the overpayment created by Canadian income taxes paid, which reduced U.S. tax liability under treaty provisions and, when combined with the Recovery Rebate Credit, demonstrates a clear overpayment of taxes owed.

39. The IRS confirmed that Plaintiff's 2020 tax return would be processed with no line errors or omissions identified, affirming the validity and accuracy of Plaintiff's return. The return was assessed on August 11, 2025, indicating on notice CP21B a refund of \$1,238.55. The Plaintiff called the IRS and referring to the notice asked why the full credit of \$1,800 was not applied to his refund. The

agent responded that penalties were subtracted for late filing which resulted in the reduced amount. Plaintiff requested the full rebate and review of the decision.

40. On September 5, 2025, the IRS issued a formal notice (EXHIBIT 'A') disallowing Plaintiff's Recovery Rebate Credit claim. The notice stated that there is no provision in tax law which allows for filing of a claim for Recovery Rebate Credit beyond the standard deadline of three years from the due date of the original return for the tax year. The notice further stated that the last day to file a timely claim or federal tax return for tax year 2020 was June 15, 2024. The notice advised Plaintiff of his right to appeal, stating that if he did not agree with the IRS's decision, he could file suit with the United States District Court that has jurisdiction or with the United States Court of Federal Claims.

41. Plaintiff, who resides overseas and does not have access to U.S. mailing services, submitted a formal written protest (EXHIBIT 'C') by facsimile transmission on September 8, 2025, to the IRS International Tax Account Issues office at fax number (681) 247-3101. A fax confirmation is appended to this claim (EXHIBIT 'B').

42. The formal protest set forth detailed legal arguments demonstrating that under 26 U.S.C. § 6511(d)(3)(A), claims for credit or refund relating to overpayments attributable to foreign taxes paid are subject to a ten-year limitation period, not the standard three-year period. The protest further demonstrated that Plaintiff's claim, filed in 2025 for tax year 2020, is well within the ten-year statutory timeframe extending to 2031. The protest also established that the Recovery Rebate Credit provisions under the CARES Act contain no explicit time limitation requiring claims to be filed within three years of the original tax year and that Plaintiff satisfied all statutory and procedural requirements for claiming the Recovery Rebate Credit.

43. On October 14, 2025, at approximately 1:45 PM Eastern Time, Plaintiff contacted the IRS to follow up on his formal protest. He spoke with IRS Agent Mrs. Branch, whose Agent Number is 1004595103.

44. Agent Mrs. Branch did not acknowledge receipt of Plaintiff's faxed formal protest dated September 8, 2025 (EXHIBIT 'C').

45. Agent Mrs. Branch stated that there was a three-year limit on eligibility for the Recovery Rebate Credit and refused Plaintiff's request for the \$1,800.00 credit plus interest.

46. When Plaintiff requested the specific legal citation or authority for the alleged three-year limitation, Agent Mrs. Branch was unable to provide any statutory or regulatory citation but nevertheless refused the credit, stating that the system refused the refund.

47. Agent Mrs. Branch referred Plaintiff to the notice of disallowance and stated that Plaintiff would have to appeal, providing no meaningful explanation of appeal procedures or rights.

48. The IRS's denial of Plaintiff's Recovery Rebate Credit is legally erroneous because the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A) applies to Plaintiff's claim due to the foreign tax credit component. Furthermore, no statute or regulation imposes a three-year eligibility cutoff for Recovery Rebate Credits. The CARES Act and related IRS guidance contain no such limitation, and Plaintiff's claim was timely filed within all applicable statutory periods.

49. The IRS has constructively denied Plaintiff meaningful administrative review of his claim and has refused to properly apply controlling law.

50. Plaintiff has exhausted all available administrative remedies with respect to the IRS refund denial, or such remedies are inadequate and futile.

V. EXHAUSTION OF ADMINISTRATIVE REMEDIES

51. Plaintiff has exhausted all available administrative remedies with respect to both the USPTO and IRS refund denials, or such remedies are inadequate, unavailable, or futile.

52. With respect to the USPTO claim, Plaintiff requested a refund and received a formal denial (EXHIBIT 'E'). Plaintiff contacted multiple USPTO offices and personnel seeking recourse. USPTO personnel confirmed that no identified decision-maker exists and that the only available remedy is to submit another refund request, which would be futile given the agency's position. No meaningful administrative appeal process exists or has been made available to Plaintiff.

53. With respect to the IRS claim, Plaintiff submitted a formal written protest in accordance with IRS procedures. The IRS has not acknowledged or responded to the protest. IRS personnel have refused to apply controlling law and have stated that Plaintiff must appeal without providing any meaningful avenue or process for such appeal. Further administrative proceedings would be futile given the IRS's refusal to acknowledge the formal dispute already submitted (EXHIBIT 'C') and refusal to apply the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A).

54. Alternatively, to the extent any additional administrative remedies may exist, requiring Plaintiff to pursue them would cause irreparable harm and would be futile given the agencies' demonstrated refusal to apply controlling law and provide meaningful review.

VI. CLAIMS FOR RELIEF

COUNT I: VIOLATION OF FIFTH AMENDMENT DUE PROCESS CLAUSE (Bivens Claim
Against Individual Defendants)

55. Plaintiff realleges and incorporates by reference all preceding paragraphs.

56. The Fifth Amendment to the United States Constitution provides that no person shall be deprived of life, liberty, or property without due process of law.

57. Plaintiff has a constitutionally protected property interest in the \$200.00 paid to the USPTO and the \$1,800.00 tax overpayment owed by the IRS, plus applicable interest.

58. The individual Defendants, acting under color of federal law, deprived Plaintiff of his property without due process of law by denying legally valid refund claims without lawful basis, misapplying federal statutes and regulations, refusing to acknowledge controlling law, failing to provide meaningful administrative review or appeal procedures, and applying arbitrary and capricious standards inconsistent with statutory requirements.

59. The individual Defendants' actions were willful, intentional, and in reckless disregard of Plaintiff's constitutional rights.

60. As a direct and proximate result of the individual Defendants' unconstitutional conduct, Plaintiff has suffered damages including deprivation of property in the amount of \$2,000.00 plus interest, loss of use of funds, emotional distress, and time and resources expended attempting to obtain lawful refunds.

61. Plaintiff is entitled to compensatory and punitive damages against the individual Defendants in their individual capacities pursuant to *Bivens v. Six Unknown Named Agents*, 403 U.S. 388 (1971).

COUNT II: VIOLATION OF FIFTH AMENDMENT SUBSTANTIVE DUE PROCESS (*Bivens* Claim Against Individual Defendants)

62. Plaintiff realleges and incorporates by reference all preceding paragraphs.

63. The Fifth Amendment protects against arbitrary and irrational government action that shocks the conscience.

64. The individual Defendants' conduct in denying Plaintiff's lawful refund claims based on factually incorrect and legally erroneous grounds, while refusing to apply controlling statutory law, constitutes arbitrary and capricious action that shocks the conscience.

65. No legitimate government interest justifies the Defendants' refusal to process Plaintiff's properly filed patent application, to acknowledge documents and payment confirmed as received, to apply the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A), or to provide meaningful administrative review.

66. The individual Defendants' actions violate Plaintiff's substantive due process rights under the Fifth Amendment.

67. Plaintiff is entitled to compensatory and punitive damages against the individual Defendants in their individual capacities.

COUNT III: DECLARATORY JUDGMENT – USPTO REFUND (28 U.S.C. § 2201)

68. Plaintiff realleges and incorporates by reference all preceding paragraphs.

69. An actual controversy exists between Plaintiff and the USPTO regarding whether Plaintiff properly filed his utility patent application in accordance with statutory requirements, whether the USPTO properly acknowledged receipt of documents and payment, whether Plaintiff is entitled to a refund of the \$200.00 filing fee under 37 C.F.R. § 1.26(a), and whether the USPTO's denial of the refund request was arbitrary, capricious, and not in accordance with law.

70. Plaintiff seeks a declaratory judgment that Plaintiff properly complied with all USPTO filing requirements, that Plaintiff did not change purpose after payment and therefore the stated basis for denial under 37 C.F.R. § 1.26(a) is factually and legally erroneous, that the USPTO's refusal to process Plaintiff's application despite confirmed receipt of documents and payment violated applicable statutes and regulations, and that Plaintiff is entitled to a refund of \$200.00 plus interest.

COUNT IV: DECLARATORY JUDGMENT – IRS REFUND (28 U.S.C. § 2201)

71. Plaintiff realleges and incorporates by reference all preceding paragraphs.

72. An actual controversy exists between Plaintiff and the IRS regarding whether the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A) applies to Plaintiff's refund claim, whether Plaintiff's 2025 claim for 2020 tax year Recovery Rebate Credit is timely, whether the IRS's application of a purported three-year rule is legally erroneous, and whether Plaintiff is entitled to the Recovery Rebate Credit in the amount of \$1,800.00 plus interest.

73. Plaintiff seeks a declaratory judgment that the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A) applies to Plaintiff's claim because it relates to overpayment attributable to foreign

taxes paid, that Plaintiff's claim filed in 2025 for tax year 2020 is timely under the ten-year period extending to 2031, that no statute or regulation imposes a three-year eligibility cutoff for Recovery Rebate Credits claimed on late-filed returns within the applicable statute of limitations, that Plaintiff satisfied all statutory and procedural requirements for the Recovery Rebate Credit, and that Plaintiff is entitled to the Recovery Rebate Credit in the amount of \$1,800.00 plus interest calculated in accordance with 26 U.S.C. § 6611.

COUNT V: INJUNCTIVE RELIEF – USPTO (5 U.S.C. § 706)

74. Plaintiff realleges and incorporates by reference all preceding paragraphs.

75. Under the Administrative Procedure Act, 5 U.S.C. § 706(2), a reviewing court shall set aside agency action that is arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law and “contrary to constitutional right, power, privilege, or immunity,” 5 U.S.C. § 706(2)(B).

76. The USPTO's denial of Plaintiff's refund request is arbitrary and capricious, not in accordance with law, unsupported by substantial evidence, and an abuse of discretion.

77. Plaintiff has no adequate remedy at law and will suffer irreparable harm absent injunctive relief.

78. Plaintiff seeks injunctive relief requiring the USPTO to grant Plaintiff's refund request, to issue payment of \$200.00 plus applicable interest, to provide written confirmation of the refund, and to establish proper procedures to prevent similar violations in the future.

COUNT VI: INJUNCTIVE RELIEF – IRS (5 U.S.C. § 706 and 26 U.S.C. § 7422)

79. Plaintiff realleges and incorporates by reference all preceding paragraphs.

80. The IRS's denial of Plaintiff's Recovery Rebate Credit is arbitrary and capricious, not in accordance with law, based on legal error, and an abuse of discretion contrary to constitutional protections.

81. The IRS failed to apply the controlling statute, 26 U.S.C. § 6511(d)(3)(A), which provides a ten-year limitation period for refund claims relating to overpayments attributable to foreign taxes paid.

82. Plaintiff has no adequate remedy at law and will suffer irreparable harm absent injunctive relief.

83. Plaintiff seeks injunctive relief requiring the IRS to grant Plaintiff's Recovery Rebate Credit claim, to issue payment of \$1,800.00 plus interest calculated in accordance with 26 U.S.C. § 6611, to properly apply the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A), to provide written confirmation that the Recovery Rebate Credit has been properly applied to Plaintiff's 2020 tax account, and to correct the administrative error regarding misapplication of limitation periods.

COUNT VII: VIOLATION OF THE ADMINISTRATIVE PROCEDURE ACT – AGENCY ACTION NOT IN ACCORDANCE WITH LAW (5 U.S.C. § 706)

84. Plaintiff realleges and incorporates by reference all preceding paragraphs.

85. The Administrative Procedure Act, 5 U.S.C. § 706(2)(A), requires courts to set aside agency action that is arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law.

86. Both the USPTO's and IRS's denials of Plaintiff's refund requests constitute final agency action not in accordance with law because the USPTO misapplied 37 C.F.R. § 1.26(a) by denying a refund based on factually incorrect grounds, the IRS failed to apply the ten-year limitation period under 26

U.S.C. § 6511(d)(3)(A), both agencies applied standards and limitations not found in controlling statutes or regulations, and both agencies failed to provide reasoned explanations for their decisions.

87. The agencies' actions are arbitrary and capricious because they rely on factors Congress did not intend to be considered, fail to consider important aspects of the problem, offer explanations that run counter to the evidence, and are so implausible that they cannot be ascribed to differences in view or the product of agency expertise.

88. Plaintiff is entitled to relief setting aside the agencies' unlawful actions and requiring compliance with applicable law.

COUNT VIII: VIOLATION OF CONSUMER PROTECTION PRINCIPLES AND FAIR DEALING

89. Plaintiff realleges and incorporates by reference all preceding paragraphs.

90. Federal agencies are required to deal fairly and honestly with the public and to process claims in accordance with established procedures and controlling law.

91. The USPTO's failure to acknowledge properly submitted documents and payment, its subsequent demands for documents and fees that had already been received, and its retention of payment without rendering services constitute unfair dealing and violate basic principles of administrative fairness.

92. The IRS's refusal to apply controlling statutory law and its application of non-existent limitations violates principles of fair dealing and good faith.

93. Both agencies' conduct violates the implicit covenant of good faith and fair dealing that governs the relationship between citizens and their government.

94. Plaintiff is entitled to damages and equitable relief to remedy these violations.

VII. PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that this Court assume jurisdiction over this matter and issue a declaratory judgment that Plaintiff is entitled to a refund of \$200.00 from the USPTO plus interest and that Plaintiff is entitled to payment of the Recovery Rebate Credit of \$1,800.00 from the IRS plus interest calculated in accordance with 26 U.S.C. § 6611. Plaintiff further requests a declaration that the USPTO's denial of Plaintiff's refund request violated 37 C.F.R. § 1.26(a) and was arbitrary, capricious, and not in accordance with law, and that the IRS's denial of Plaintiff's Recovery Rebate Credit violated 26 U.S.C. § 6511(d)(3)(A) and was arbitrary, capricious, and not in accordance with law. Plaintiff also requests a declaration that the ten-year limitation period under 26 U.S.C. § 6511(d)(3)(A) applies to Plaintiff's IRS claim.

Plaintiff requests that this Court issue preliminary and permanent injunctive relief ordering the USPTO to grant Plaintiff's refund request and issue payment of \$200.00 plus interest, ordering the IRS to grant Plaintiff's Recovery Rebate Credit claim and issue payment of \$1,800.00 plus interest, enjoining Defendants from continuing their unlawful practices, and requiring Defendants to establish proper procedures to prevent similar violations.

Plaintiff requests that this Court award compensatory damages against individual Defendants in their individual capacities in an amount to be determined at trial, including economic damages for deprivation of property, loss of use of funds, emotional distress damages, and consequential damages.

Plaintiff requests that this Court award combined punitive damages against individual Defendants in their individual capacities amounting to \$18,400 to punish and deter similar conduct.

Plaintiff requests that this Court award pre-judgment and post-judgment interest at the maximum rate allowed by law and award costs and reasonable attorneys' fees pursuant to 28 U.S.C. § 2412, the Equal Access to Justice Act (EAJA), and any other applicable statutes.

Plaintiff requests such other and further relief as the Court deems just and proper.

VIII. DEMAND FOR JURY TRIAL

Plaintiff hereby demands a trial by jury on all issues so triable as a matter of right.

Respectfully submitted this 15th day of October, 2025.



ALLAN DOUGLAS WILSON

Plaintiff, Pro Se

1321 Upland Drive, Unit 21311

Houston, Texas 77043

Telephone: (713) 363-3006

Email: wilson.allan.d@gmail.com

VERIFICATION

I, Allan Douglas Wilson, declare under penalty of perjury under the laws of the United States that I have read the foregoing Complaint and that the facts stated therein are true and correct to the best of my knowledge, information, and belief.

Executed this 15th day of October, 2025, at Cebu, Philippines.

A handwritten signature in cursive script that reads "Allan Wilson".

ALLAN DOUGLAS WILSON

Plaintiff

UNITED STATES DISTRICT COURT

for the

District of Columbia

Allan Douglas Wilson)

Plaintiff/Petitioner)

v.)

D. Brent, USPTO & F. Bisignano, IRS)

Defendant/Respondent)

Civil Action No.

APPLICATION TO PROCEED IN DISTRICT COURT WITHOUT PREPAYING FEES OR COSTS (Short Form)

I am a plaintiff or petitioner in this case and declare that I am unable to pay the costs of these proceedings and that I am entitled to the relief requested.

In support of this application, I answer the following questions under penalty of perjury:

1. *If incarcerated.* I am being held at: N/A.

If employed there, or have an account in the institution, I have attached to this document a statement certified by the appropriate institutional officer showing all receipts, expenditures, and balances during the last six months for any institutional account in my name. I am also submitting a similar statement from any other institution where I was incarcerated during the last six months.

2. *If not incarcerated.* If I am employed, my employer's name and address are:

Senyang Apartelle, Combado, Philippines

My gross pay or wages are: \$ 1,943.66, and my take-home pay or wages are: \$ 1,943.66 per
(specify pay period) monthly.

3. *Other Income.* In the past 12 months, I have received income from the following sources (check all that apply):

- (a) Business, profession, or other self-employment Yes No
- (b) Rent payments, interest, or dividends Yes No
- (c) Pension, annuity, or life insurance payments Yes No
- (d) Disability, or worker's compensation payments Yes No
- (e) Gifts, or inheritances Yes No
- (f) Any other sources Yes No

If you answered "Yes" to any question above, describe below or on separate pages each source of money and state the amount that you received and what you expect to receive in the future.

Income is derived from online language instruction and rent from properties held. Properties are owned in the Philippines and are non-liquid and not readily convertible to cash due to the multi-year process to acquire land titles. Applicant has no significant liquid assets and additional loans cannot be acquired due to Applicant's nationality and employment status as a foreign contractor.

4. Amount of money that I have in cash or in a checking or savings account: \$ _____ 38.48 .

5. Any automobile, real estate, stock, bond, security, trust, jewelry, art work, or other financial instrument or thing of value that I own, including any item of value held in someone else's name (*describe the property and its approximate value*):

Home \$87,000
Other property: \$204,500
2018 Nissan Almera: \$6,500

6. Any housing, transportation, utilities, or loan payments, or other regular monthly expenses (*describe and provide the amount of the monthly expense*):

Rent: \$300
Utilities: \$174
Loan Payments: \$600
Property payments: \$900

7. Names (or, if under 18, initials only) of all persons who are dependent on me for support, my relationship with each person, and how much I contribute to their support:


No dependents.

8. Any debts or financial obligations (*describe the amounts owed and to whom they are payable*):

Asia Link finance car loan: \$262.34 / month
U.S. and Philippine micro debt payments: \$300 /month
Property contract financing: \$787.01 /month
Canadian credit debt equaling approx.: \$36,000 CAD

Declaration: I declare under penalty of perjury that the above information is true and understand that a false statement may result in a dismissal of my claims.

Date: October 15, 2025

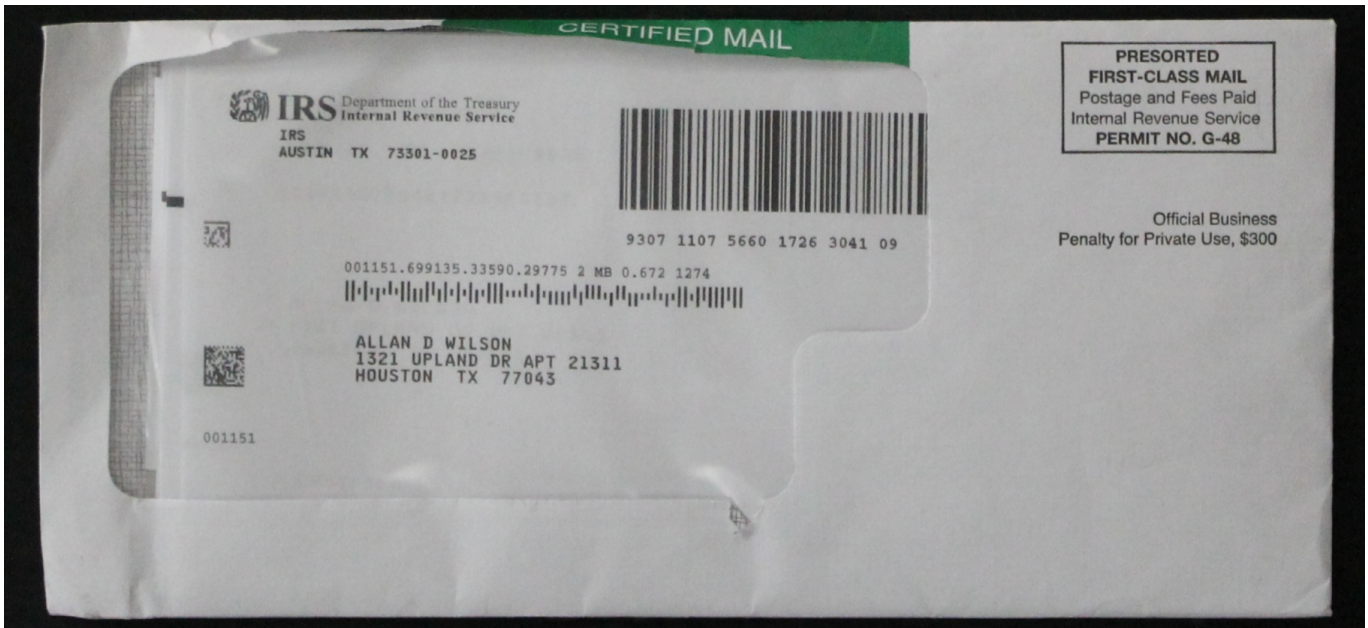


Applicant's signature

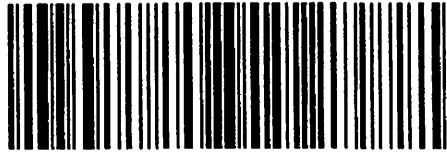
Allan Douglas Wilson

Printed name

Mail ID - #101894084



IRS
AUSTIN TX 73301-0025



9307 1107 5660 1726 3041 09

001151.699135.33590.29775 2 MB 0.672 1274



ALLAN D WILSON
1321 UPLAND DR APT 21311
HOUSTON TX 77043

001151

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT.



The IRS address must appear in the window.

Use for payments

BODCD-

0531806136

Letter Number: LTR0105C
Letter Date : 2025-09-05
Tax Period : 202012



INTERNAL REVENUE SERVICE
IRS
AUSTIN TX 73301-0010

ALLAN D WILSON
1321 UPLAND DR APT 21311
HOUSTON TX 77043



049570029 VK WILS 30 0 202012 670 0000000000



IRS
AUSTIN TX 73301-0025

9307110756601726304109

In reply refer to: 0531806136
Sep. 05, 2025 LTR 105C 0
***-**-0029 202012 30
Input Op: 0531806136 00000814
BODC: SB

ALLAN D WILSON
1321 UPLAND DR APT 21311
HOUSTON TX 77043



001151

CERTIFIED MAIL

Taxpayer identification number: ***-**-0029
Kind of tax: Individual income
Amount of claim : \$1,800.00

Date claim received: July 18, 2025
Tax period : Dec. 31, 2020

Dear Taxpayer:

WE CAN'T ALLOW YOUR CLAIM

We disallowed your claim for refund or credit for the tax period listed at the top of this letter.

WHY WE CAN'T ALLOW YOUR CLAIM

We can't allow your claim for refund

There is no provision in tax law which allows for filing of a claim for Recovery Rebate Credit beyond the standard deadline of three years from the due date of the original return for the tax year.

The received date on your federal tax return is Apr. 09, 2025. The last day to file a timely claim or federal tax return for tax year 2020 was June 15, 2024. We can't allow your claim or federal tax return because the received date is after the deadline.

WHAT TO DO IF YOU DISAGREE

You have the right to appeal our decision to disallow your claim. You can represent yourself before the independent Office of Appeals (Appeals) or you can have an attorney, certified public accountant (CPA), enrolled agent, or any other person authorized to practice before the IRS, represent you. You have the right to seek assistance from a Low Income Taxpayer Clinic (LITC) (see Publication 4134, Low Income Taxpayer Clinic List) if you qualify. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, or similar written authorization, to your written

ALLAN D WILSON
1321 UPLAND DR APT 21311
HOUSTON TX 77043

statement.

For claims \$25,000 or less, you can request a small dollar case appeal. You must prepare a formal protest for a disallowed claim over \$25,000.

To request a small dollar case appeal:

1. Prepare a written statement that you want to appeal the disallowance of your claim.
2. List the tax periods or years and disallowed items you disagree with and the reason you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your request to Appeals to the address at the top of the first page of this letter.

To prepare a formal protest:

1. Prepare a written statement that you want to appeal the disallowance of your claim.
2. List the tax periods or years and disallowed items you disagree with and the reason you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Include a detailed statement of facts with names, amounts, locations, etc., to support your reasons for disputing the disallowance.
5. If you know the particular law or authority that supports your position, identify that law or authority by providing a legal citation.
6. ~~Sign the perjury statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, they must sign the statement.~~
7. Mail your written formal protest to Appeals to the address at the top of the first page of this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

Signature

Date

ALLAN D WILSON
1321 UPLAND DR APT 21311
HOUSTON TX 77043

Spouse's signature, if a joint return Date

STATEMENT BY INDIVIDUAL AUTHORIZED TO PRACTICE BEFORE THE IRS

"Under penalties of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge the protest and accompanying documents are true and correct."

Signature of representative Enrollment number Date

If you don't agree with our decision, you can file suit with the United States District Court that has jurisdiction or with the United States Court of Federal Claims. These courts are part of the judicial branch of the federal government and have no connection with the IRS.

If you paid the entire amount of the Internal Revenue Code (IRC) Section 6694 penalty that was assessed, the law gives you 2 years from the date of this letter to file suit with the United States District Court that has jurisdiction or the Court of Federal Claims. However, if you signed an agreement that waived your right to this notice of disallowance such as Form 2297, Waiver of Statutory Notification of Claim Disallowance, the period for filing suit began on the date you filed the waiver. The 2-year period can be extended if you and the IRS sign a Form 907, Agreement to Extend the Time to Bring Suit. If instead, within 30 days of receiving notice of your IRC Section 6694 penalty and demand for payment, you paid at least 15% but less than the entire penalty amount and filed your claim for refund of the amount you paid, the law gives you a discrete 30-day period to file suit with the United States District Court. The Court of Federal Claims doesn't have jurisdiction in this situation. You must file suit within 30 days after the earlier of:

- (1) 6 months after the date you filed your claim for refund, or
- (2) the date we send you a letter denying your claim.

So, if the date of this letter is less than 6 months after the date you filed your claim for refund, you must file any suit to contest the penalty before you pay its entire amount with the United States District Court within 30 days from the date of this letter. Appeals' consideration of your claim doesn't extend the 2-year or 30-day period to file suit.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

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ALLAN D WILSON
1321 UPLAND DR APT 21311
HOUSTON TX 77043

HOW TO CONTACT US

If you have questions, you can call Customer Service at 267-941-1000 between 6:00 a.m. and 11:00 p.m. EDT.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



M. Page
Field Dir., Accounts Management

Enclosures:
Publication 1

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Allan Wilson <wilson.allan.d@gmail.com>

Your fax to Internal Revenue Service has succeeded

1 message

FaxZero.com <support@faxzero.com>
To: "Allan D. Wilson" <wilson.allan.d@gmail.com>

Mon, Sep 8, 2025 at 11:06 PM

Dear Allan D. Wilson,

Your fax to Internal Revenue Service at 6812473101 has been sent successfully!
Successful delivery of your fax was confirmed at 11:06 AM Eastern Daylight Time on September 8th, 2025
Your fax included 1 page of coversheet with your text and 9 pages of attached documents.

Be sure to follow up with the recipient to make sure that the fax is legible and is delivered to the right person in the office.
To view or print the status of your fax, [click here](#).

Thank you,
FaxZero.com

P.S. Check out <https://www.FreePrintable.net>: printable business cards, certificates, timesheets, calendars, coloring pages, and more.

If you want to RECEIVE faxes or send lots of pages each month, try our friends at FaxPlus. As low as \$6.99 per month.
<http://faxzero.com/go/FaxPlus>

(id#36781042)

AMENDED FORMAL WRITTEN PROTEST

RECOVERY REBATE CREDIT DENIAL - TAX YEAR 2020

TO: Internal Revenue Service - International Tax Account Issues

FAX: (681) 247-3101

DATE: September 8, 2025

TAXPAYER IDENTIFICATION

Name: Allan D. Wilson

Tax Year: 2020

Social Security Number: 049570029

Address: 1321 Upland Drive, unit 21311, Houston, Texas 77043 USA

Telephone: (713) 363-3006

STATEMENT OF FACTS

1. On April 3rd, 2025, Allan D. Wilson timely filed his 2020 federal income tax return claiming the Recovery Rebate Credit (stimulus credit rebate) in the amount of \$1,800.
2. The taxpayer included a properly completed Taxpayer Statement for Recovery Rebate Credit Claim filed with the original 2020 return, demonstrating full compliance with all procedural requirements.
3. The taxpayer paid Canadian income taxes on retirement income received from Canada during tax year 2020, which taxes were properly reported on Forms 1040 Schedule 'A' and 1040 Schedule 1, and credited against U.S. tax liability under the provisions of the U.S.-Canada Tax Treaty.

4. The Canadian income taxes paid reduced the taxpayer's U.S. tax liability, creating an overpayment situation when considered in conjunction with the Recovery Rebate Credit claim.
5. On June 12, 2025, the IRS requested proof and details of 2020 income to clarify income amounts, despite identifying no line errors or omissions on the submitted return.
6. During the review process, the IRS initially and incorrectly classified Canadian retirement income as U.S. taxable income, citing a taxpayer "math error."
7. The IRS Legal Department subsequently verified that no additional forms applied to the taxpayer's return due to the income being retirement income from Canada.
8. After the taxpayer faxed the requested proof of income, thirty-six (36) days passed before a determination was made upon follow-up.
9. On July 17, 2025, at 3:00 PM ET, an IRS Agent made the following determination while revising the return in the IRS system: "because it's over 3 years you don't get the rebate but your 2020 return will be processed."
10. In the final assessment, the IRS confirmed that the 2020 Canadian retirement income would be properly excluded as non-taxable, resulting in zero balance owing.
11. The IRS assessment failed to properly account for the overpayment created by Canadian income taxes paid, which reduced U.S. tax liability under treaty provisions and, when combined with the Recovery Rebate Credit, demonstrates a clear overpayment of taxes.
12. The IRS has completed a proper tax return assessment and acknowledged that the 2020 tax return will be processed with no line errors or omissions identified.

13. The taxpayer is a U.S. citizen with a valid Social Security Number who filed a 2020 tax return and received proper assessment of taxable income, meeting all statutory requirements for the Recovery Rebate Credit.

STATEMENT OF DISPUTED ISSUES

The disputed issues are:

1. The IRS's denial of the Recovery Rebate Credit in the amount of \$1,800 based on the agent's statement that the credit is unavailable "because it's over 3 years."
2. The IRS's failure to properly apply the 10-year limitation period for refund claims relating to overpayments attributable to foreign taxes paid, as provided under 26 U.S.C. § 6511(d)(3)(A).
3. The IRS's failure to recognize and process the overpayment created by Canadian income taxes that reduced U.S. tax liability under treaty provisions.

STATEMENT OF LAW AND AUTHORITY

1. Ten-Year Limitation Period Applies to Foreign Tax Credit Claims

Under 26 U.S.C. § 6511(d)(3)(A), claims for credit or refund relating to overpayments attributable to foreign taxes paid are subject to a 10-year limitation period, not the standard 3-year period.

Authority: 26 U.S.C. § 6511(d)(3)(A) states: "If the claim for credit or refund relates to an overpayment attributable to any taxes paid or accrued to any foreign country or to any possession of the United States for which credit is allowed against the tax imposed by subtitle A in accordance with the provisions of section 901 or the provisions of any treaty to which the United States is a party, in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be 10 years from the date prescribed by law for filing the return for the year in which such taxes were actually paid or accrued."

2. U.S.-Canada Tax Treaty Provisions Apply

The taxpayer's Canadian income taxes are creditable against U.S. tax liability under the U.S.-Canada Income Tax Convention, creating an overpayment situation when combined with the Recovery Rebate Credit.

Authority: U.S.-Canada Income Tax Convention; 26 U.S.C. § 901 (foreign tax credit provisions); Treas. Reg. § 1.901-1

3. No "3-Year Rule" Exists for Recovery Rebate Credits

The Recovery Rebate Credit provisions established under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, and subsequent legislation contain no explicit time limitation requiring claims to be filed within three years of the original tax year.

Authority: 26 U.S.C. § 6401(a) provides the general authority for recovery rebate credits without imposing additional time restrictions beyond the applicable statute of limitations for refund claims.

4. Standard Statute of Limitations Framework

Under 26 U.S.C. § 6511(a), the general statute of limitations for claiming refunds is three years from the date the return was filed or two years from the date the tax was paid, whichever is later. However, this statute governs the filing of refund claims, not the processing of validly filed claims, and is superseded by the 10-year period for foreign tax credit-related overpayments.

Authority: 26 U.S.C. § 6511(a) and (d)(3)(A); Treas. Reg. § 301.6511(a)-1

5. Recovery Rebate Credit is Not Subject to Additional Restrictions

The Recovery Rebate Credit operates as an advance refund of a credit against 2020 income tax.

Congress did not impose arbitrary time limitations beyond the normal statute of limitations for claiming refunds.

Authority: Section 2201 of the CARES Act; IRS Notice 2020-23; Rev. Proc. 2020-28

6. IRS Cannot Create Additional Statutory Requirements

The IRS lacks authority to impose restrictions not found in the applicable statutes. Administrative agencies cannot create legal requirements beyond those established by Congress.

Authority: Chevron U.S.A., Inc. v. Natural Resources Defense Council, Inc., 467 U.S. 837 (1984); FDA v. Brown & Williamson Tobacco Corp., 529 U.S. 120 (2000)

7. Procedural Compliance Was Satisfied

The taxpayer filed the required Taxpayer Statement for Recovery Rebate Credit Claim with the original 2020 return, satisfying all procedural requirements established by the IRS for claiming the credit.

Authority: IRS Instructions for Form 1040, Tax Year 2020; Rev. Proc. 2020-28

ARGUMENTS IN SUPPORT OF TAXPAYER'S POSITION

A. Ten-Year Limitation Period Applies, Not Three-Year Period

The IRS agent's reliance on a purported "3-year rule" is legally incorrect when foreign taxes are involved. Under 26 U.S.C. § 6511(d)(3)(A), the taxpayer has 10 years from the date prescribed by law for filing the return to claim refunds related to overpayments attributable to foreign taxes paid. Since the taxpayer paid Canadian income taxes in 2020 that were creditable against U.S. tax liability under treaty

provisions, the 10-year limitation period applies to this claim, extending until 2031. The current claim, filed in 2025, is well within this statutory timeframe.

B. Overpayment Exists Due to Foreign Tax Credit

The combination of Canadian income taxes paid and the Recovery Rebate Credit creates a clear overpayment situation. The Canadian income taxes paid by the taxpayer reduced his U.S. tax liability dollar-for-dollar under treaty provisions. When this foreign tax credit is properly applied in conjunction with the Recovery Rebate Credit of \$1,800, it demonstrates that the taxpayer has overpaid his 2020 federal income tax liability and is entitled to a refund.

C. The IRS's Own Processing Confirms Validity

The IRS has already performed a full assessment of Mr. Wilson's 2020 tax return. It confirmed that the return contains no errors or omissions and correctly handled the Canadian retirement income. With the return acknowledged as valid and set for processing with a zero balance due, the IRS's actions demonstrate that the only unresolved matter is the administrative denial of the Recovery Rebate Credit. These facts affirm the taxpayer's eligibility and the legitimacy of the original claim.

D. The "3-Year Rule" Lacks Legal Foundation for This Case

The IRS agent's explanation for the denial—stating that the Recovery Rebate Credit is unavailable because more than three years have passed—fails to account for the special 10-year limitation period that applies when foreign taxes are involved. The laws governing refund claims where foreign tax credits are at issue specifically provide for this extended timeframe, and no legal authority supports the agent's reasoning.

E. Administrative Error Requires Correction

The denial of the credit represents a misapplication of law by the IRS. Mr. Wilson has complied fully with the procedural and statutory requirements to claim the Recovery Rebate Credit. The return was timely filed and accompanied by the appropriate supporting documentation. The claim is within the applicable 10-year limitation period. This administrative error should be corrected to ensure compliance with the law.

F. Congressional Intent Supports Recovery

Congress established the Recovery Rebate Credit to deliver pandemic-related economic relief to qualifying taxpayers. Congress also established the 10-year limitation period for foreign tax credit-related overpayments to ensure taxpayers have adequate time to resolve complex international tax matters. The purpose of both provisions was to ensure broad and equitable treatment—not to create avenues for unjust denial based on misapplication of limitation periods.

REQUEST FOR APPEALS CONFERENCE

In the case that the requested relief is not determinable under existing U.S. tax law as a simple procedural application, the taxpayer respectfully requests an Appeals conference to provide opportunity to introduce evidence and legal arguments demonstrating the error in the IRS's denial of the Recovery Rebate Credit. Mr. Wilson seeks to prove that the 10-year limitation period under 26 U.S.C. § 6511(d)(3)(A) applies to this case, that all statutory and regulatory requirements have been satisfied, and that the denial rests on an incorrect interpretation of the governing law. He further asserts that the originally claimed credit is valid and should be issued in full with interest.

RELIEF REQUESTED

The taxpayer respectfully requests that the IRS Appeals Office:

1. Reverse the denial of the Recovery Rebate Credit and authorize payment of \$1,800 as originally claimed on the 2020 tax return;
2. Pay interest on the rebate amount from the date the 2020 return was originally filed (April 15, 2021, or the actual filing date if different), calculated in accordance with 26 U.S.C. § 6611 and applicable Treasury Regulations;
3. Properly apply the 10-year limitation period under 26 U.S.C. § 6511(d)(3)(A) to this claim involving overpayment attributable to foreign taxes paid;
4. Provide written confirmation that the Recovery Rebate Credit has been properly applied to the 2020 tax account and that the foreign tax credit implications have been correctly processed;
5. Expedite processing given the extended delay and administrative errors in handling this case;
6. Correct the administrative error regarding the misapplication of limitation periods to prevent similar errors in future cases involving foreign tax credits.

PENALTY OF PERJURY DECLARATION

Under penalties of perjury, I declare that I have examined this amended protest and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.



(Signature) Allan D. Wilson

Date: July 18, 2025

PREVIOUSLY FILED DOCUMENTS

See copies confirmed received by fax to the IRS on June 12, 2025, and July 18, 2025, in the originally disputed matter constituting:

1. Original 2020 tax return with Recovery Rebate Credit claim
2. Copy of Taxpayer Statement for Recovery Rebate Credit Claim
3. Copy of documentation provided to IRS regarding Canadian retirement income
4. Proof of Canadian income received in 2020
5. Evidence of applicable foreign taxes paid under U.S.-Canada Tax Treaty

FILING INSTRUCTIONS

This amended formal written protest is being filed within the applicable time limits via fax transmission to the IRS International Tax Account Issues office at 681-247-3101, as this matter involves international tax account issues related to Canadian retirement income and foreign tax credit provisions. This protest is filed in response to the formal disallowance confirmed on September 8, 2025, and the denial notice issued by the IRS.



Allan Wilson <wilson.allan.d@gmail.com>

Refund request denied: Reference Number 19017841

2 messages

Allan Wilson <wilson.allan.d@gmail.com>
To: radhelpdesk@uspto.gov

Wed, Oct 8, 2025 at 9:58 PM

Hello,

I was informed today upon calling your inquiries line that my refund request ID: REFND-20250902-02552 was denied.

No reason was given for the denial and no letter was received from the USPTO. The Patent Office refused to process my utility patent application and cited irrelevant reasons for the denial. This can **reasonably be proven in court** however the damages claimed of \$200 would not generally warrant a civil case filing.

Please provide an **explanation for the denial** and provide me with the number of hours that USPTO spent reviewing my application along with the names of employees who worked on it as justification for the application expense. A subsequent **FOIA request may be filed** to determine the exact reasoning for the denials beyond the erroneous information sent in USPTO notices.

It should be noted that although \$200 was paid to USPTO, this payment was not acknowledged in any of their notices and demands were made to pay a greater amount not accounting for the payment already made. This constitutes activities which would contravene consumer protection laws as **deceptive business practices** and may subject the USPTO to further liability.

The agent that I spoke with today informed me that I can expect to receive a response to this email **within 24 hours**.

I look forward to your prompt reply and your cooperation in this matter.

A.D. Wilson
713-363-3006

RADHelpdesk <RADHelpdesk@uspto.gov>
To: Allan Wilson <wilson.allan.d@gmail.com>, RADHelpdesk <RADHelpdesk@uspto.gov>

Wed, Oct 8, 2025 at 11:22 PM

Good morning,

Thank you for your inquiry. Attached is the decision letter that indicates your refund request was dismissed on 09/10/2025. Please contact the program area listed in the letter for further assistance.

Thank you



RAD Helpdesk (sp)

Tel: 571-272-6500

Fax: 571-273-6500

(click above for more info)

From: Allan Wilson <wilson.allan.d@gmail.com>
Sent: Wednesday, October 8, 2025 9:58 AM
To: RADHelpdesk <RADHelpdesk@USPTO.GOV>
Subject: Refund request denied: Reference Number 19017841

CAUTION: This email has originated from a source outside of USPTO. PLEASE CONSIDER THE SOURCE before responding, clicking on links, or opening attachments.

[Quoted text hidden]

 **Decision Letter 20250910-080012.pdf**
110K



United States Patent and Trademark Office

Office of the Chief Financial Officer

September 10, 2025

Allan Douglas Wilson
 Attn: Allan Wilson
 1321 Upland Drive, Ste 21311
 Houston, TX 77043

Dear Sir/Madam,

The United States Patent and Trademark Office (USPTO) has reviewed your refund request for Reference Number **19017841** - Refund Request ID **REFND-20250902-02552**. Below is the current status of your refund request assigned to the following processing area: Office of Patent Application Processing

Fee code	Decision	Decision Reason(s)	Refund Amount
1011	Dismissed	A change of purpose after payment of a fee will not entitle a party to a refund of such fee (37 CFR 1.26(a))	\$0.00

Please refer to the following page to review the detailed dismissal reason(s).

You will receive a separate decision letter for any additional fee codes assigned to other processing areas, if applicable. Decisions may be subject to change if an error is identified.

For questions related to this refund request, contact the Office of Patent Application Processing at (571) 270-3332.

Thank you,
 Refund Branch

Enclosure: Refund Dismissal Reason(s)

Refund Dismissal Reason(s) for fee code 1011:

- A change of purpose after payment of a fee will not entitle a party to a refund of such fee (37 CFR 1.26(a)). When an applicant or patentee takes an action "by mistake" (e.g., maintains a patent in force "by mistake"), the submission of fees required to take that action (e.g., a maintenance fee submitted for such patent) is not a "fee paid by mistake" within the meaning of 35 U.S.C. 42(d) (MPEP 607.02).