Case No.: 25-cv-03561

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.

PLAINTIFF'S MOTION FOR ORDER TO SHOW CAUSE WHY DEFENDANTS SHOULD NOT BE COMPELLED TO ISSUE LAWFULLY OWED REFUNDS AND WHY JUDICIAL RELIEF IS NOT NECESSARY

I. INTRODUCTION AND PRELIMINARY STATEMENT

Plaintiff Allan Douglas Wilson, proceeding pro se, respectfully moves this Court to issue an Order to Show Cause requiring Defendants Derrick Brent, in his official capacity as Acting Director of the United States Patent and Trademark Office ("USPTO"), and Frank Bisignano, in his official capacity as Chief Executive Officer of the Internal Revenue Service ("IRS") (collectively, "Defendants"), to appear before this Court and explain:

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Court for the District of Columbia

(a) Why the application of their own published rules and governing federal statutes does not resolve Plaintiff's refund claims in Plaintiff's favor without resort to federal litigation;

(b) Why this lawsuit is necessary at all, given that both agencies' own published regulations and controlling federal law plainly entitle Plaintiff to the requested relief; and

(c) Why their knowing refusal to apply controlling law does not constitute a deprivation of Plaintiff's constitutionally protected property without due process of law in violation of the Fifth Amendment to the United States Constitution.

This action involves two straightforward refund claims totaling $2,000.00 USD — equivalent to approximately 100,000 Philippine Pesos — a sum whose deprivation, while modest in the eyes of a federal agency, has caused catastrophic financial hardship to a U.S. citizen residing in a declared disaster area abroad. The Defendants' failures are not technical or ambiguous: they represent the willful disregard of the agencies' own rules and antecedent federal law, forcing a private citizen to incur the cost and burden of federal litigation to secure what Congress has already authorized.

II. BACKGROUND: THE CLAIMS

A. The USPTO Refund Claim

On January 13, 2025, Plaintiff filed utility patent application No. 19017841 with the USPTO and transmitted a $200.00 filing fee via Fedwire Funds transfer (Transaction No. 1403198672), confirmed received by USPTO personnel by telephone. Despite this confirmed receipt, the

USPTO issued repeated notices failing to acknowledge the payment and demanding additional fees already paid, conduct that, if engaged in by a private party, would constitute deceptive business practice under applicable consumer protection principles.

When Plaintiff sought return of the $200.00 filing fee (a fee paid in full, for services the USPTO failed to render), the USPTO dismissed the request under 37 C.F.R. § 1.26(a), citing a purported "change of purpose after payment." This basis is factually incorrect. Plaintiff did not change his purpose. The USPTO failed to process a properly filed application despite confirmed receipt of all required documents and fees. The regulation cited by the agency on its face does not apply to these facts, and the agency has been unable to explain otherwise, either in writing or through its personnel.

No meaningful appeal pathway was offered. USPTO personnel confirmed that the only available remedy was to submit another refund request, an option made futile by the agency's stated position. Plaintiff has exhausted all available administrative remedies.

B. The IRS Recovery Rebate Credit Claim

On April 3, 2025, Plaintiff filed his 2020 federal income tax return claiming the Recovery Rebate Credit ("RRC") in the amount of $1,800.00, authorized by Section 2201 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), Pub. L. 116-136, codified at 26 U.S.C. § 6428. The return was accompanied by a properly completed Taxpayer Statement for Recovery Rebate Credit Claim and full supporting documentation.

Plaintiff's 2020 income consisted of Canadian retirement income on which he paid Canadian income taxes, properly reported on Schedules A and 1 and creditable against his U.S. tax liability under the U.S.-Canada Income Tax Convention and 26 U.S.C. § 901. The IRS's own assessment confirmed that the return contained no errors or omissions, and that the Canadian retirement income was properly excluded as non-taxable.

The IRS denied the RRC on the stated ground that Plaintiff's claim was filed after a "three-year deadline" from the original return's due date. The IRS's legal position is incorrect as a matter of statutory construction:

(i) Under 26 U.S.C. § 6511(d)(3)(A), claims relating to overpayments attributable to foreign taxes paid or accrued are subject to a ten-year — not three-year — limitation period from the date prescribed for filing the return. Because Plaintiff's overpayment is attributable in part to Canadian income taxes credited under treaty and § 901, the ten-year period applies. Plaintiff's 2025 claim for tax year 2020 falls well within the statutory window extending to 2031.

(ii) No statute, Treasury regulation, or IRS guidance imposes a three-year eligibility cutoff for the Recovery Rebate Credit when a return is filed within the applicable statute of limitations. The CARES Act contains no such restriction. The IRS's position is not grounded in any identifiable legal authority; IRS Agent Branch (Agent No. 1004595103) was unable to provide a statutory citation when asked.

The IRS did not acknowledge Plaintiff's formal written protest faxed September 8, 2025 (Exhibit C), did not apply the controlling statutory framework, and provided no meaningful administrative review. Administrative remedies are exhausted.

III. WHY THIS LAWSUIT WAS LEGALLY NECESSARY, YET SHOULD NOT HAVE BEEN

Both Defendants were given every opportunity to resolve these claims through their own administrative processes. Both failed. The legal standards governing each claim are not unsettled or complex:

> For the USPTO claim: 37 C.F.R. § 1.26(a) provides for refunds where fees are paid by mistake or in excess of the amount due. The USPTO's own personnel confirmed receipt of Plaintiff's payment and documents. No change of purpose occurred. The regulation does not preclude a refund on these facts. Application of § 1.26(a) to the facts as confirmed by USPTO personnel compels a refund as a matter of law.

> For the IRS claim: 26 U.S.C. § 6511(d)(3)(A) unambiguously provides a ten-year limitation period for refund claims attributable to foreign tax credits. The IRS confirmed the return was error-free. The CARES Act RRC applies. The ten-year period applies. The claim filed in 2025 is timely. No statute bars relief. The math is not contested.

If the Defendants cannot explain why their own rules, properly applied, do not resolve these claims, then this lawsuit is indeed unnecessary from the Government's perspective and it was the Defendants' failure, not the Plaintiff's, that made it necessary. Defendants should be required to state, on the record and under penalty of sanctions, whether any deficiency in existing law or regulation prevented them from granting the requested relief, and if so, what that deficiency is.

If no such deficiency exists (and Plaintiff submits that none does), then the inescapable conclusion is that Defendants deprived Plaintiff of his property by ignoring controlling law, and that the Constitution's Fifth Amendment guarantee against deprivation of property without due process of law is the only remaining source of relief.

IV. THE CONSTITUTIONAL DIMENSION: FIFTH AMENDMENT

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." Plaintiff has a constitutionally protected property interest in the $200.00 paid to the USPTO and the $1,800.00 RRC owed by the IRS. Both agencies conceded, at various stages of their own proceedings, that Plaintiff's payments and submissions were received and that his returns were error-free. Yet both denied relief on grounds that cannot be reconciled with the statutory text the agencies themselves administer.

Where an agency knowingly ignores controlling law to deny a citizen his property, not through technical error or genuine legal ambiguity but through unexplained, inconsistent, and constitutionally arbitrary action, and no administrative privilege or governmental immunity shields individual actors from the constitutional consequences. Bivens v. Six Unknown Named Agents of Federal Bureau of Narcotics, 403 U.S. 388 (1971). Governmental sovereign immunity does not extend to the commission of unconstitutional acts, and official capacity defendants are properly subject to prospective relief under Ex Parte Young, 209 U.S. 123 (1908).

The Court has been expressly invited into this dispute by the Government itself: the IRS's own September 5, 2025 notice of disallowance (Exhibit A) advises Plaintiff that he "can file suit with the United States District Court that has jurisdiction." Having directed Plaintiff to this Court, Defendants cannot now contest that jurisdiction has been established or that they must account for their actions before it.

V. THE HARDSHIP IMPOSED ON PLAINTIFF BY DEFENDANTS' ACTIONS

The human consequence of these administrative failures must be placed before this Court. Plaintiff is a United States citizen residing in Cebu, Philippines, a region struck by both a major earthquake and Supertyphoon Fung-Wong in late 2025, resulting in significant loss of life and widespread destruction of property and infrastructure. Access to clean drinking water has been severely limited. Flooding has destroyed crops throughout the region, causing sharp increases in food prices and deepening poverty for affected families.

Plaintiff and his family have been directly and materially harmed by the $2,000.00 wrongfully withheld by Defendants. His wife, facing creditor pressure attributable to Plaintiff's inability to access funds that are legally his, has been compelled to sell her wedding ring. Plaintiff has been forced to incur the costs associated with listing his home for sale, not by choice, but by economic necessity created by the Defendants' unlawful refusal to disburse property that belongs to him.

Meanwhile, Defendants' agencies have continued to draw their salaries, maintain their operations, and function without interruption. It is not presumed that the individual Government actors responsible for these denials have faced comparable hardship (including restricted access to drinking water) while depriving an American citizen of his lawful income in a disaster zone. The callousness with which these denials were processed, without adequate explanation and without application of governing law, reflects at a minimum a failure of institutional accountability that this Court is in a unique position to address.

The cumulative effect of the Defendants' conduct is not merely personal to Plaintiff. When Americans abroad observe that the Federal Government will take their money through fees and taxation, refuse to apply the refund and credit provisions Congress enacted for their benefit, and force them to litigate in a distant federal court to recover sums of money, the inevitable result is to discourage lawful tax compliance and good-faith engagement with intellectual property systems. The damage to the credibility and perceived legitimacy of these agencies is real and ongoing.

This inequity carries constitutional weight that cannot be dismissed as incidental. The United States has expended well in excess of one trillion dollars on its armed services, in significant part to defend and project the values embodied in the Constitution of the United States, including the Fifth Amendment's guarantee against the deprivation of property without due process of law. That guarantee forms the primary cause of action in this Complaint. It is a singular and troubling irony that a citizen invoking that very protection is compelled to litigate in federal court to recover $2,000.00 from the agencies charged with administering the law that the Constitution commands. The cost and burden of this litigation are themselves a measure of how far agency conduct has drifted from the constitutional commitments those expenditures were meant to secure.

The disparity in material circumstances between Plaintiff and the agencies that have denied him relief is further compounded by the broader economic context in which this dispute arises. Despite periodic government shutdowns that have temporarily suspended non-essential federal operations, Americans residing within the United States continue to enjoy a standard of living that, by every measurable index, substantially exceeds that of the Philippines where Plaintiff resides. Per capita income, access to public services, purchasing power, and institutional support structures differ by orders of magnitude between the two countries. The withholding of $2,000.00 USD from a U.S. citizen living in a lower-income country and a declared disaster area does not represent the same marginal inconvenience it might represent to a federal agency processing thousands of transactions per day. It represents a material deprivation with cascading consequences. When a government that commands the resources of the world's largest economy denies a citizen abroad sums that are trivial to its own operations but catastrophic to his household, the result is an appearance of inequitable distribution of wealth that reflects poorly on the United States' commitment to equal treatment of its citizens regardless of where they reside. Courts have an interest in ensuring that the practical application of federal law does not systematically disadvantage Americans abroad by treating their claims as less urgent or less worthy of prompt administrative compliance than those of domestic claimants.

VI. GROUNDS FOR EXPEDITED TREATMENT UNDER FED. R. CIV. P. 16

Plaintiff respectfully requests that this Court exercise its authority under Federal Rule of Civil Procedure 16(a) and (b) to schedule an expedited pretrial conference and direct accelerated briefing on this Motion. The following circumstances, taken together, constitute good cause for expedited treatment.

i. Defendants have been properly served and more than thirty days have elapsed since service of the Complaint. No response has been filed. The sixty-day response window applicable to federal agency defendants under Fed. R. Civ. P. 12(a)(2) is therefore well advanced. Defendants have been on full legal notice of this action, the claims asserted, and the legal deficiencies in their administrative denials, yet have taken no steps to resolve the matter or to engage with Plaintiff's claims. The passage of this time without any agency action or communication is itself evidence that voluntary compliance is not forthcoming and that prompt judicial intervention is required.

ii. The ongoing hardship suffered by Plaintiff during this additional period of delay is not speculative or remote. As detailed in Section V, Plaintiff resides in Cebu, Philippines, a region struck by a series of calamities in late 2025. Each additional week that the $2,000.00 wrongfully withheld by Defendants remains unavailable compounds the material injury already sustained: Plaintiff and his wife has been forced to sell personal property to service creditor obligations caused by Defendants' unlawful withholding. These are not conditions that improve with the passage of ordinary litigation time. They worsen.

iii. The legal questions presented are not complex or unsettled. As this Motion demonstrates, the IRS's application of a three-year limitation period in lieu of the ten-year period plainly provided by 26 U.S.C. § 6511(d)(3)(A) is a straightforward error of statutory construction, not a close legal question. The USPTO's refusal to refund a confirmed payment for services not rendered under 37 C.F.R. § 1.26(a) similarly involves no ambiguity of law or fact. Cases of this character do not benefit from prolonged briefing schedules; they benefit from prompt judicial attention. Where no genuine legal uncertainty exists and personal hardship is immediate and continuing, a court's authority under Rule 16 to manage its docket in the interest of justice plainly encompasses the ordering of expedited proceedings.

iv. No prejudice to Defendants results from expedited treatment. The legal and factual record underlying each claim was established through the agencies' own administrative proceedings. Defendants possess all documents and communications relevant to these claims; no discovery is required before the Court can act on the Show Cause order. Expedited briefing therefore imposes no unfair burden on parties who have already had full opportunity, through their own administrative processes and through the thirty days since service, to identify any lawful basis for their denials.

Plaintiff therefore requests that the Court, pursuant to its Rule 16 authority: (a) set an expedited briefing schedule directing Defendants to respond to this Motion within fourteen (14) days of the Court's order; (b) schedule a status or pretrial conference at the Court's earliest convenience; and (c) treat the Show Cause hearing, if ordered, as the initial scheduling conference contemplated by Rule 16(b), thereby avoiding further procedural delay while the Plaintiff's circumstances continue to deteriorate.

VII. REQUEST FOR COSTS

Plaintiff respectfully invokes this Court's authority under Federal Rule of Civil Procedure 54(d) and 28 U.S.C. § 2412 (the Equal Access to Justice Act) to award costs at any stage of these proceedings. See also Fed. R. Civ. P. 16(f) (court may impose sanctions for failure to comply with orders or rules). To the extent this motion is necessitated solely by Defendants' failure to apply their own governing law, Plaintiff requests that reasonable motion costs be awarded and, for the Court's equitable convenience, subtracted from the final damages award rather than separately collected.

Plaintiff does not seek to burden this Court unnecessarily. He seeks justice and equity: the return of property that was taken from him without legal justification, in amounts that are plainly recoverable under the law, in circumstances of demonstrable personal hardship. If the Defendants can show cause why their own rules compel a different result, Plaintiff invites that showing. If they cannot, the Constitution compels relief.

VIII. RELIEF REQUESTED

WHEREFORE, Plaintiff respectfully requests that this Court issue an Order to Show Cause directing Defendants, within fourteen (14) days of service, to file a written response with this Court:

i. Identifying any specific deficiency in applicable statutes, regulations, or agency rules that prevented the USPTO from refunding Plaintiff's $200.00 filing fee under 37 C.F.R. § 1.26(a) on the established facts;

ii. Identifying any specific statutory or regulatory authority for the IRS's application of a three-year limitation period to Plaintiff's Recovery Rebate Credit claim in lieu of the ten-year period provided by 26 U.S.C. § 6511(d)(3)(A);

iii. Explaining why, if no such deficiency or authority can be identified, this Court's intervention is necessary at all, and why Defendants failed to grant the requested relief through their own administrative processes;

iv. Showing cause why this Court should not immediately enter declaratory and injunctive relief directing payment of $200.00 (USPTO) and $1,800.00 plus applicable interest (IRS) to Plaintiff;

v. Showing cause why costs of this motion should not be awarded to Plaintiff and deducted from the final damages award.

vi. Showing cause why Plaintiff should not be awarded legal interest on taxes paid or accrued and wrongfully withheld by the IRS, calculated from the date of the original overpayment through the date of judgment, pursuant to 26 U.S.C. § 6611 and applicable law, as an additional component of the damages owed to Plaintiff.

vii. Showing cause why this Court should not award punitive damages in an amount to be determined at the Court's discretion, in light of Defendants' knowing and willful disregard of controlling law, their failure to apply their own published rules and governing statutes, and the consequent deprivation of Plaintiff's constitutionally protected property, causing demonstrable personal and financial hardship in a declared disaster area.

viii. Directing, pursuant to Fed. R. Civ. P. 16(a) and (b), that this matter be set for an expedited pretrial or status conference and that Defendants be required to file their response to this Motion within fourteen (14) days of the Court's order, given the ongoing and worsening hardship suffered by Plaintiff, the straightforward nature of the legal questions presented, the absence of prejudice to Defendants, and the thirty days that have already elapsed since service without any response, communication, or voluntary action by Defendants to resolve the claims.

Plaintiff further requests that if Defendants fail to respond or are unable to identify any lawful basis for the denials, this Court treat such failure as a concession that the requested relief is proper and immediately enter judgment on Counts III through VII of Plaintiff's Complaint.

VERIFICATION

I, Allan Douglas Wilson, verify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Respectfully submitted,

ALLAN DOUGLAS WILSON
Plaintiff, Pro Se
1321 Upland Drive, Unit 21311
Houston, Texas 77043
Telephone: (713) 363-3006
Email: wilson.allan.d@gmail.com

Dated: February 22, 2026

CERTIFICATE OF SERVICE

I hereby certify that on the date set forth below, I have caused a true and correct copy of the foregoing Motion for Order to Show Cause to be served upon the following parties by way of Electronic Case Filing by the Clerk of Court:

Derrick Brent, Acting Director

United States Patent and Trademark Office

P.O. Box 1450, Alexandria, VA 22313-1450

Frank Bisignano, Commissioner

Internal Revenue Service

1111 Constitution Avenue NW, Washington, DC 20224

United States Attorney for the District of Columbia

Civil Division

555 4th Street NW, Washington, DC 20530

Allan Douglas Wilson

Dated: February 22, 2026