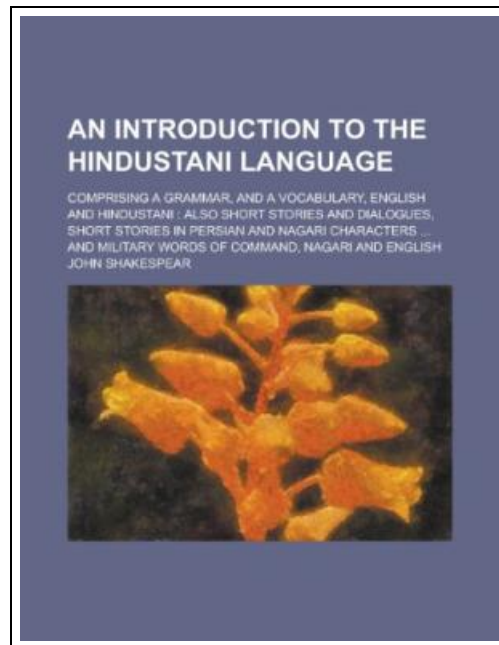


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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 66 pages. LC Number: KF27 . W3468 2006 OCLC Number: (OCoLC)80014070 Subject: Tax planning -- United States -- Patents. Excerpt: . . . 11 the USPTO to take a second look at an issued patent and consider questions of va-lidity during the life of the patent. However, although Congress has increased, through these amendments, the USPTOs role in helping guarantee the efficacy of the patent system after patent issuance, none of these procedures alone, or collectively, has proven sufficient to op-timize the USPTOs post-grant capability. Accordingly, the USPTO recommended a new post-grant review procedure in its 21st Century Strategic Plan. A version of such a procedure is currently under con-sideration in Congress. It would serve as a quicker, lower cost alternative to expen-sive litigation in reviewing patent validity questions. Such a procedure would com-plement rather than displace ongoing quality-focused initiatives at USPTO, which include measures to address the hiring, training, certification and retention of an adequate number of examiners. The USPTO will work with Congress and other stakeholders in developing a post-grant review procedure that effectively serves the interests of the patent community. Conclusion We recognize that the patentability of tax planning strategies has raised a num-ber of concerns in Congress, the Internal Revenue Service and the financial services community. We look forward to working with all interested parties to make sure those concerns are appropriately addressed in a manner consistent with applicable law, rules and procedures. Thank you. f Chairman CAMP. Thank you very much. Now the Honorable Mark Everson. You have 5 minutes and your statement also will be part of the record. STATEMENT OF THE HONORABLE MARK EVERSON, COMMISSIONER, INTERNAL REVENUE SERVICE Mr. EVERSON. Thank you. Chairman Camp, Ms. Tubbs Jones, Congressmen, I am pleased...



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