

## Our Latest Industry Insights

Tax

December 20, 2017

### **GOP Tax Bill Approved By Congress. What Does This Mean For Taxpayers?**

**By:** Barry E. Fink, Joseph K. Fletcher, III, Michael J. Chambliss

On December 20, 2017, the final version of the GOP tax reform bill (the “Act”) was approved by both houses of Congress and sent to the President for signature. The provisions of the new legislation will generally become effective for tax years beginning after December 31, 2017. Many of the provisions of the Act applicable to individuals will sunset after 2025 unless extended by Congress.

**TAGS:** tax bill, tax reform, irs, tax planning

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Tax

November 28, 2017

### **New IRS Partnership Audit Rules Coming Into Effect**

**By:** Barry E. Fink, Michael J. Chambliss, Joseph K. Fletcher, III

All partnerships, including LLCs treated as partnerships for income tax purposes, should amend their partnership and operating agreements to designate a “partnership representative” and potentially provide for certain elections under new partnership audit rules coming into effect in 2018.

**TAGS:** irs, partnership audit rules

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IP File

March 28, 2017

## **Supreme Court Kills Laches Defense for Patent Infringement**

On March 21, 2017 the Supreme Court issued an opinion that abrogated the equitable defense of laches, for unreasonable and prejudicial delay in filing suit, in patent cases. *SCA Hygiene Prod. Aktiebolag v. First Quality Baby Prod., LLC*, No. 15-927, 2017 WL 1050978 (U.S. Mar. 21, 2017). In that case, Appellant SCA Hygiene argued that the Supreme Court's 2014 *Petrella* decision, which conclusively eliminated laches as a defense in copyright cases, also mandated the elimination of laches as a defense to patent infringement. The Supreme Court agreed, reversing the Federal Circuit's holding of unenforceability due to laches, and remanding for trial on infringement and Appellee First Quality's equitable estoppel defense.

**TAGS:** intellectual property, laches, patent infringement, patent litigation, petrella, sca hygiene prod. aktiebolag v. first quality baby prod.

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IP File

March 24, 2017

## **Supreme Court Cuts Through the Noise to Clarify Copyrightability of Designs in Useful Articles**

**By:** Justin Thiele

On October 20, 2016, we published an article discussing the Supreme Court's decision to grant review of the Sixth Circuit's August 2011 ruling in *Varsity Brands, Inc. v. Star Athletica, LLC*. The Supreme Court heard oral arguments on October 31, 2016, and, on March 22, 2017, issued its highly anticipated decision. As discussed below, the Supreme Court has clarified the test to determine whether a design feature on a useful article is subject to protection under the Copyright Act of 1976.

**TAGS:** cheerleading uniforms, copyright & idea theft, copyright act, intellectual property, supreme court, varsity brands inc v. star atletica

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Litigation

March 10, 2017

## **FDA Publishes New Warning Letters to Cosmetics Manufacturers Echoing Last Year's Uptick in Scrutiny**

**By:** Sean Riley, Lauren Bragin

Reflecting a trend of increased scrutiny, on March 8, 2017, the U.S. Food and Drug Administration (FDA) posted two new Warning Letters providing important guidance on statements in cosmetics labeling and marketing amounting to the assertion of "drug claims."

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IP File

February 24, 2017

## **Life Technologies v. Promega: Supreme Court Limits Infringement Liability under Section 271(f)(1)**

**By:** Dan Liu

On February 22, 2017, the Supreme Court in *Life Technologies v. Promega* ruled that “a single component does not constitute a substantial portion of the components that can give rise to liability under §271(f)(1).”<sup>[1]</sup> This ruling limits the reach of §271(f)(1) and will benefit U.S. manufacturers across the board.

**TAGS:** genetic testing, Intellectual Property, Intellectual Property, Life Technologies, Patent Litigation, Promega, Section 271(f)(1)

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IP File

February 2, 2017

## **Strategies Against Nuisance Patent Suits Part II – Cases on California Civil Procedure Code 1030**

This is the next part of our series of posts on utilizing California Code of Civil Procedure, Section 1030, in patent cases, particularly as a strategy against nuisance suits. Section 1030 provides that a defendant may move the court to require an out-of-state plaintiff to file an undertaking to secure an award of costs and attorneys' fees upon showing a reasonable possibility of success on the merits. Part one of our series, discussing the requirements of Section 1030, can be found [here](#).

**TAGS:** california code of civil procedure, patent litigation, patent litigation, section 1030

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IP File

January 26, 2017

## **Checking On The Defend Trade Secrets Act**

The Defend Trade Secrets Act (“DTSA”) went into effect on May 11, 2016. As the DTSA passes its half-year anniversary, we take a look at DTSA developments through the end of 2016 and what they tell us about the future of the DTSA.

**TAGS:** defend trade secrets act, dtsa, free country ltd v. drennen, state trade secret laws, trade secret & unfair competition

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Tax

January 20, 2017

## **The Impact of President Trump's Proposed Tax Reforms on Your Bottom Line**

**By:** Barry E. Fink, Michael J. Chambliss

President Trump has proposed a number of tax reforms that would significantly change the taxation of both personal and business income. In particular, the proposals would broaden the income base and create significant nominal rate reductions on the income of businesses and high-income individuals.

**TAGS:** tax reform, corporate income tax, individual income tax, estate tax, net investment income tax

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IP File

January 5, 2017

## **Strategies Against Nuisance Patent Suits – Utilizing California Civil Procedure Code 1030**

**By:** Andrew Choung

Much is lamented about the burden and costs that nuisance patent litigation imposes. Recently, with the Supreme Court agreeing to hear a case on restricting patent litigation venue, the problems of forum shopping by NPEs have come back into the spotlight. Limiting venue is one way that might reduce or discourage nuisance litigation by NPEs. But as some defendants quickly realize, even after successfully transferring venue out of so-called patent friendly jurisdictions, the fundamental problem of the lawsuit remains. You may now be in a court you think is favorable to you, but you still have to litigate what you may believe is a frivolous case.

**TAGS:** California code of civil procedure section 1030, Patent Litigation, patent litigation, patent litigation venue

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