

# IP RIGHTS IN ATTORNEY WORK PRODUCT



## THE COMMAND POST

SERIES - 3 / ARTICLE - 7  
JANUARY 25, 2023

By **Jeffrey Brochin, Esq.**

**GreenPoint**>  
Law & Compliance

[william.anderson@greenpointglobal.com](mailto:william.anderson@greenpointglobal.com) | [pranav.menon@greenpointglobal.com](mailto:pranav.menon@greenpointglobal.com)

International Corporate Center, 555 Theodore Fremd Avenue, Suite A102 Rye, NY 10580

[www.greenpointlegal.com](http://www.greenpointlegal.com)

**What is an attorney's work product if not the combination of his or her thoughts, plans, theories, strategies, and drafting, all in the name of representing the client? But can such work products, in general, be patented or copyrighted? In the U.S., the answer is 'yes!' Although patenting a business method is a relatively new class of patent, it is one which has nevertheless become quite a valuable asset in the business world.** We will examine the current state of how the concept of protecting a business method squares with what an attorney produces in the course of practicing law.

## From Barrels to Bytes

At one time, the 'business method exception' was a rationale for the rejection of a patent application. In fact, in 1950, when Joseph E. Seagram & Sons attempted to obtain a patent for their 'unique blind taste-testing' method in order to discover whiskey drinkers' preferences, the U.S. Patent Office rejected the application, a decision that was upheld by the Federal court. By the 1980s, with the emergence of computerized methods of engaging in commerce, that exception was revisited and found to no longer be practical, given the extent to which new and innovative business methods were being developed at a rapid pace utilizing sophisticated and proprietary algorithms and formulas. The landmark case that essentially did away with the business method exception to business inventions was *State Street Bank v. Signature Financial Group*, (47 USPQ 2d 1596 (CAFC 1998)).

## So, what is a Business Method?

Basically, a business method describes the individual, orderly steps that are followed in order to accomplish a particular result. Whether or not the method is unique and otherwise satisfies the criteria for patentability is a matter for the USPTO to decide.

But when applied to legal (and accounting) practice methods, patent protection can become quite a muddled affair: after a meeting of the ABA's tax section where a particular estate planning device was discussed, participants subsequently received notice in writing that the disclosed tax practice method, Stock Option Grantor Retained Annuity Trust patent (SOGRAT) was in fact patented and that practitioners who employed the method for their client—without paying royalties—would be sued for patent infringement.

## The Controversy Widens

The controversy surrounding the patenting of practice methods of tax lawyers soon became quite turbulent as lawyers found themselves having to worry about added cost and liability before utilizing what were previously believed to be commonly accepted practice methods. To conduct a due diligence search as to patent protection before drafting a tax structure instrument for a client would certainly impose an unprecedented burden. In an effort to stem the monetizing of tax shelters, the IRS issued Circular 230, which modified the rules for tax opinions that are considered 'covered opinions.' Many observers claimed that tax planning patents might come within those rules. In addition, the tax bar voiced strong

**“IF LITIGATION ATTORNEYS COULD BE HELD LIABLE FOR COPYRIGHT INFRINGEMENT, THE BENEFITS ASSOCIATED WITH WIDELY DISSEMINATED LITIGATION DOCUMENTS WOULD CEASE, AND THERE WOULD BE A SUBSTANTIAL LOSS TO PUBLIC WELFARE RESULTING FROM THE HIGHER COSTS OF LEGAL REPRESENTATION.”**

**— *David H. Isaacs, Assistant Professor of Law, Northern Kentucky University, Salmon P. Chase College of Law.***

opposition to the granting of a patent on a tax planning method developed as per existing tax laws.

Yet, proponents of patenting tax planning methods pointed out that, indeed, those methods set forth specific steps for creating entities, moving client assets into or out of those entities, and creating innovative financial instruments; in other words, those methods clearly fell with the concept of business methods, and were therefore patentable. At this time, the controversy over whether patent law applies to the practice of law, and if so, to what extent, continues to swirl.

## Copyright Protection

But it is not just patent protection that has been raised as a form of IP protection pertaining to a lawyer's work product, but also copyright law. According to Ralph D. Clifford, Professor of Law at Southern New England School of Law, the main code that protects a lawyer's work product is copyright law, specifically, the Copyright Act of 1976, Title 17 of the U.S. Code.

If copyright law is the basis for protecting the expressions of an author, and prevents unauthorized copying of books, movies, and other such intellectual property, then certainly the work product of an attorney that is expressed in writing should also enjoy copyright protection. A law firm that created its own forms for condominium purchases threatened to sue a firm which basically copied the forms for its own use. Reportedly, the offending firm, in fact, agreed to pay a settlement amount rather than risk a copyright lawsuit.

In another instance, a firm which drafted its own complaints for securities litigation found that

a firm which was selected as lead counsel had copied its complaints. Although there is no indication that the drafting firm sued, it apparently followed up by adding a copyright notice to all subsequent complaints that the firm drafted.

## Other Issues Abound

Although But just as there are claims of copyright infringement, so too are there defenses for 'fair use'. How such defenses will be applied to a lawyer's work product will be subject to the same tests as for other infringement claims. Then there is the question as to whether documents filed in court in the course of the litigation—without any indicia of copyright—are considered to be in the 'public domain'. For the lawyer-employee, a further complication arises as to just who the work product belongs to. The work product may very well not belong to the lawyer if produced in the course of his or her employment, but in order for it to belong to the firm, the status of the lawyer as an employee must first be addressed.

The controversy over what IP rights an attorney has in his or her work product is not yet over and considering who the litigants are, it will not likely be settled anytime soon.

## Executive Summary

### 1. The Issue

What IP rights does an attorney have in their work product?

### 2. The Gravamen

Increasingly, attorneys are asserting IP rights in their business methods and creative drafting.

### 3. The Path Forward

Although an attorney may wisely wish to give notice of copyright, enforcing those rights might possibly disrupt common notions of public policy.

## Action Items:

### 1 Status of the Attorney:

Before pondering what is protected as the intellectual property of an attorney's work product, the first inquiry must be who is asserting the right. A law firm, or its employee?

### 2 Patent Conundrum:

Despite various efforts to obtain patent protection for tax planning methods as 'business methods', tax practitioners would do well to consider the strong opposition by the American College of Tax and Estate Counsel (ACTEC) as expressed in writing to members of Congress.

### 3 Copyrights in Pleadings:

Although a particular, unique complaint displaying a notice of copyright as to form might meet the requirements for copyright protection, the practitioner should not expect that legal filings, in general, will enjoy such protection due to the public policy and fair use issues related thereto.

### 4 Legal Forms:

For the attorney or law firm investing time and creativity in preparing its transactional legal forms, it is advisable to display a notice of copyright in order to discourage others from abusing that intellectual property.

---

## Further Readings

---

1. <https://www.lawinsider.com/dictionary/attorney-work-product>
2. <https://www.strategicpatentlaw.com/patentability/business-method-patents/>
3. <https://www.actec.org/resources/comments-concerning-patentability-of-tax-planning-methods/>
4. <https://www.techdirt.com/2009/08/06/are-legal-briefs-filed-with-a-court-covered-by-copyright/>
5. <https://scholarship.law.umassd.edu/umlr/vol3/iss1/1/>
6. [https://www.researchgate.net/publication/228146841\\_The\\_Highest\\_Form\\_of\\_Fattery\\_Application\\_of\\_the\\_Fair\\_Use\\_Defense\\_against\\_Copyright\\_Claims\\_for\\_Unauthorized\\_Appropriation\\_of\\_Litigation\\_Documents](https://www.researchgate.net/publication/228146841_The_Highest_Form_of_Fattery_Application_of_the_Fair_Use_Defense_against_Copyright_Claims_for_Unauthorized_Appropriation_of_Litigation_Documents)



## Jeffrey Brochin, Esq.

GREENPOINT STAFF COUNSEL  
AND CONTENT EDITOR

After receiving his Juris Doctor degree from The John Marshall Law School in Chicago, Mr. Brochin served as an Administrative Law Judge with the Illinois Department of Labor for six years where he presided over cases dealing with job separation issues and matters pertaining to contested Unemployment Insurance claims. He also co-wrote the agency's administrative rules, and periodically served as a 'ghost writer' for Board of Review decisions. Following that position, he was Director of Development for a Chicago-area non-profit college where he was responsible for High Net Worth donations to the institution. For the next eighteen years he practiced as a solo practitioner attorney with an emphasis in the fields of Real Estate law and Commercial Contracts transactions, and was an agent for several national title insurance agencies.

In 2003 he was recruited to head up a U.S. title insurance research office in Israel, a position he held for four years, and between 2007-2017 he participated in litigation support for several high-profile cases. He has taught Business Law as a faculty member of the Jerusalem College of Technology, and has authored a wide variety of legal White Papers and timely legal articles as a professional legal content writer for GPL clients. Separate from his legal writing, he has co-authored academic articles on Middle East security topics that have been published in peer-reviewed publications.



## William H. Anderson, Esq.

MANAGING DIRECTOR AND HEAD OF  
FINANCIAL PRODUCTS AND SERVICES

William Anderson is Managing Director and Head of Law & Compliance. He leads the GreenPoint practice in providing regulatory, legal, and technology solutions to law firms, legal publishers, and in-house law departments around the world, overseeing our team of experienced US attorneys and data and technology experts. Will has over 25 years' experience working with corporations to improve the management of their legal and corporate compliance functions. Will began his legal career as a litigator with a predecessor firm to Drinker, Biddle LLP. He then served as in-house counsel to Andersen Consulting LLP, managing risk and working with outside counsel on active litigation involving the firm.

Will has leveraged his legal experience interpreting regulations and appearing before federal (DOJ, SEC, FTC) and state agencies (NYAG) to oversee research and other areas at Bear Stearns. In this capacity, he counseled analysts on regulatory risk and evolving compliance requirements. Will also consulted on the development of a proprietary tool to ensure effective documentation of compliance clearance of research reports. Will then went on to work in product development and content creation for a global online compliance development firm pioneering the dynamic updating of regulated firms' policies and procedures from online updates and resources. Will holds a Juris Doctorate with High Honors from the Washington University School of Law in Saint Louis and is admitted to state and federal bars. He lives in Pawling, NY, with his wife and daughter.



## Sanjay Sharma, PhD

FOUNDER AND CHAIRMAN



## Pranav Menon, Esq.

LEGAL RECRUITMENT  
MANAGER AND DATA  
PRIVACY SPECIALIST – LAW  
& COMPLIANCE | GPESR

# GreenPoint>

## Law & Compliance

### About GreenPoint Law & Compliance

- ▶ GreenPoint Global was founded in 2001 and since that time has faithfully served an expanding roster of clients. GreenPoint leverages a unique combination of US-trained attorneys and proprietary technology to deliver a unique offering of skill and flexibility to meet client needs.
- ▶ Our core team of experienced US attorneys is based in Israel and works US hours. The breadth of experience of our attorneys ensures high-quality, cost-effective results across a wide range of legal, compliance, and regulatory matters.
- ▶ GreenPoint's methodology and proven track record of achieving client objectives has resulted in a broad base of clients in the United States, ranging from Fortune 500 insurance companies to solo practitioners, law firms, in-house law departments, and legal publishers. GreenPoint attorneys are selectively recruited and deployed based on possessing demonstrable subject matter expertise covering a broad spectrum of substantive US laws and regulations. The work product of our attorneys is thoroughly vetted internally before delivery to client. Adherence to quality, value and flexibility is at the core of our foundation.

# GreenPoint>

## Global

### About GreenPoint Global

- ▶ GreenPoint Global provides litigation support, finance and technology solutions to insurers, law firms, banks, and in-house law departments through our subject matter experts and process specialists.
- ▶ Founded in 2001 and headquartered in Rye, New York, GreenPoint has grown to over 500 employees with a global footprint. We have a stable and growing client base that ranges from small and medium-sized organizations to Fortune 1000 companies worldwide. Our production and management teams are located in the US, India, and Israel with access to deep pools of subject matter experts. Our greatest strength is our employee-base of experienced lawyers, paralegals, process specialists, financial analysts, and software developers. We have leading edge software development capabilities with over 50 professionals on staff, working on internal and client projects.
- ▶ GreenPoint is certified by the TÜV SÜD (South Asia) for the highest standards of Quality Management (ISO 9001:2015) and Information Security Management (ISO 27001:2013). GreenPoint is certified as a Minority and Woman Owned Business Enterprise (MWBE) by New York City and a Minority Owned Business Enterprise (MBE) by the State of New York. GreenPoint complies with all federal and state contracting requirements. GreenPoint is owned by its founders and principals and is debt free. For comprehensive information on our services and products under Law & Compliance and Finance, please visit our subsidiary websites through the division's menu.

