

This Opinion is not a
Precedent of the TTAB

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UNITED STATES PATENT AND TRADEMARK OFFICE

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Trademark Trial and Appeal Board
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In re Tax Refund Services, Inc.
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Serial No. 86670858
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Matthew H. Swyers of The Trademark Company, PLLC,
for Tax Refund Services, Inc.

David E. Tooley, Jr., Trademark Examining Attorney, Law Office 112,
Angela Bishop Wilson, Managing Attorney.

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Before Taylor, Hightower, and Pologeorgis,
Administrative Trademark Judges.

Opinion by Hightower, Administrative Trademark Judge:

Tax Refund Services, Inc. (“Applicant”) seeks registration on the Principal

Register of the mark  for “tax filing services” in

International Class 35.¹ “Tax refund services” and “tax company since 1995” are

¹ Application Serial No. 86670858 was filed June 23, 2015 under Trademark Act Section 1(a), 15 U.S.C. § 1051(a), based on Applicant’s claim of first use anywhere and in commerce since at least as early as January 1, 1995. The description of the mark states: “The mark consists of the stylized words ‘TRS TAX REFUND SERVICES TAMPA BAY’S TAX COMPANY SINCE 1995’. ‘TRS’ is written in white and outlined in black. ‘TAX REFUND SERVICES TAMPA BAY’S TAX COMPANY SINCE 1995’ is written in black. ‘TRS’ is in the center of a blue clipboard.” The colors blue, black, and white are claimed as a feature of the mark.

disclaimed from the mark, while Applicant claims acquired distinctiveness under Trademark Act Section 2(f) as to TAX REFUND SERVICES TAMPA BAY'S TAX COMPANY SINCE 1995.

The Trademark Examining Attorney has refused registration under Section 2(d) of the Trademark Act, 15 U.S.C. § 1052(d), on the ground that Applicant's mark, as applied to the services identified in the application, so resembles the marks **TRS** in



standard characters² and ,³ both previously registered by the same owner on the Principal Register for “tax advisory services; tax and taxation planning, advice, information and consultancy services; tax consultation” in International Class 35, as to be likely to cause confusion, to cause mistake, or to deceive.

After the Trademark Examining Attorney made the refusal final, Applicant appealed to this Board. We affirm the refusal to register.

Our determination under Section 2(d) is based on an analysis of all probative facts in evidence that are relevant to the factors bearing on the issue of likelihood of confusion. *In re E. I. du Pont de Nemours & Co.*, 476 F.2d 1357, 177 USPQ 563, 567 (CCPA 1973); *see also In re Majestic Distilling Co.*, 315 F.3d 1311, 65 USPQ2d 1201, 1203 (Fed. Cir. 2003). In any likelihood of confusion analysis, however, two key considerations are the similarities between the marks and the similarities between

² Registration No. 4125336, issued April 10, 2012.

³ Registration No. 3813220, issued July 6, 2010; combined declaration of use and incontestability under Trademark Act §§ 8 & 15 accepted and acknowledged August 6, 2016.

the goods or services. *See Federated Foods, Inc. v. Fort Howard Paper Co.*, 544 F.2d 1098, 192 USPQ 24, 29 (CCPA 1976) (“The fundamental inquiry mandated by § 2(d) goes to the cumulative effect of differences in the essential characteristics of the [services] and differences in the marks.”).

We first consider the second *du Pont* factor, the similarity of the services. We must look to the services as identified in the involved application and cited registrations, not to any extrinsic evidence of actual use. *Stone Lion Capital Partners, LP v. Lion Capital LLP*, 746 F.3d 1317, 110 USPQ2d 1157, 1162 (Fed. Cir. 2014).

Applicant’s identified services are “tax filing services,” while Registrant’s services are “tax advisory services; tax and taxation planning, advice, information and consultancy services; tax consultation.” In its appeal brief, Applicant concedes that the identified services are similar and overlapping.⁴ In addition, the Examining Attorney introduced Internet evidence that such services, particularly tax preparation and filing on the one hand and tax consultation on the other, are commonly offered together by the same third parties.⁵

In our likelihood of confusion analysis, the second *du Pont* factor strongly supports a finding that confusion is likely.

We next address the first *du Pont* likelihood of confusion factor, focusing on “the similarity or dissimilarity of the marks in their entireties as to appearance, sound,

⁴ Under the heading “The Goods or Services of the Trademarks Overlap,” Applicant states that: “Applicant must concede the similarity of the goods or services as recited in the Applicant’s applied-for trademark as well as the registered trademark.” Appeal Brief at 12, 4 TTABVUE 13.

⁵ See January 4, 2016 Final Office Action at 2-30.

connotation and commercial impression.” *Palm Bay Imports Inc. v. Veuve Clicquot Ponsardin Maison Fondée En 1772*, 396 F.3d 1369, 73 USPQ2d 1689, 1691 (Fed. Cir. 2005) (quoting *du Pont*, 177 USPQ at 567). “The proper test is not a side-by-side comparison of the marks, but instead whether the marks are sufficiently similar in terms of their commercial impression such that persons who encounter the marks would be likely to assume a connection between the parties.” *Coach Servs. Inc. v. Triumph Learning LLC*, 668 F.3d 1356, 101 USPQ2d 1713, 1721 (Fed. Cir. 2012) (quotation omitted). The focus is on the recollection of the average purchaser, who normally retains a general rather than a specific impression of trademarks. *Joel Gott Wines LLC v. Rehoboth Von Gott Inc.*, 107 USPQ2d 1424, 1430 (TTAB 2013).

Because the similarity or dissimilarity of the marks is determined based on the marks in their entireties, our analysis cannot be predicated on dissecting the marks into their components. *In re Nat’l Data Corp.*, 753 F.2d 1056, 224 USPQ 749, 751 (Fed. Cir. 1985); *see also Franklin Mint Corp. v. Master Mfg. Co.*, 667 F.2d 1005, 212 USPQ 233, 234 (CCPA 1981) (“It is axiomatic that a mark should not be dissected and considered piecemeal; rather, it must be considered as a whole in determining likelihood of confusion.”). On the other hand, “there is nothing improper in stating that, for rational reasons, more or less weight has been given to a particular feature of a mark, provided the ultimate conclusion rests on a consideration of the marks in their entireties. Indeed, this type of analysis appears to be unavoidable.” *In re Nat’l Data*, 224 USPQ at 751.

The cited marks are **TRS** in standard character and design format. Applicant's

mark is . Although we consider Applicant's mark in its entirety, we find that the term TRS is its dominant portion, for two chief reasons. First, TRS is visually set apart and emphasized as a component of the mark, appearing in a white decorative font atop a blue stylized clipboard. Second, all the remaining words in Applicant's mark are descriptive of Applicant's services. Although the additional wording does distinguish Applicant's mark somewhat from the cited marks in appearance and sound, we find that this descriptive matter has less significance in creating the mark's commercial impression and therefore is entitled to less weight in our likelihood of confusion determination. *See Cunningham v. Laser Golf Corp.*, 222 F.3d 943, 55 USPQ2d 1842, 1846 (Fed. Cir. 2000) ("Regarding descriptive terms, this court has noted that the descriptive component of a mark may be given little weight in reaching a conclusion on likelihood of confusion.") (quotation omitted).

Thus, the dominant portion of Applicant's mark is identical to the entirety of the cited standard character mark and the literal portion of the cited composite mark. Likelihood of confusion has been found where, as here, the entirety of one mark is incorporated within another. *See, e.g., China Healthways Inst. Inc. v. Wang*, 491 F.3d 1337, 83 USPQ2d 1123, 1125 (Fed. Cir. 2007) (finding the common word in CHI and CHI PLUS likely to cause confusion despite differences in the marks' designs); *Coca-Cola Bottling Co. of Memphis, Tenn., Inc. v. Joseph E. Seagram & Sons, Inc.*, 526 F.2d 556, 188 USPQ 105 (C.C.P.A. 1975) (BENGAL LANCER likely to cause confusion

with BENGAL); *In re West Point–Pepperell, Inc.*, 468 F.2d 200, 175 USPQ 558, 559 (C.C.P.A. 1972) (WEST POINT PEPPERELL likely to cause confusion with WEST POINT); *In re El Torito Rests. Inc.*, 9 USPQ2d 2002, 2004 (TTAB 1988) (MACHO COMBOS, with “combos” disclaimed, likely to cause confusion with MACHO). Here, consumers are likely to view Applicant’s mark as designating a variation of the cited marks pointing to a common source. *See, e.g., In Re Mighty Leaf Tea*, 601 F.3d 1342, 94 USPQ2d 1257, 1260 (Fed. Cir. 2010) (affirming Board decision that ML is likely to be perceived as a shortened version of ML MARK LEES, and noting that “the presence of an additional term in the mark does not necessarily eliminate the likelihood of confusion if some terms are identical”).

The fact that the shared term TRS is the first word in Applicant’s mark enhances its similarity to the cited marks. *See, e.g., Palm Bay*, 73 USPQ2d at 1692 (stating that “veuve” is a prominent part of the mark VEUVE CLICQUOT because it is the first word in the mark); *Century 21 Real Estate Corp. v. Century Life of Am.*, 970 F.2d 874, 23 USPQ2d 1698, 1700 (Fed. Cir. 1992) (stating that consumers will first notice the identical lead word on encountering the marks); *Presto Prods. Inc. v. Nice-Pak Prods. Inc.*, 9 USPQ2d 1895, 1897 (TTAB 1988) (stating that “it is often the first part of a mark which is most likely to be impressed upon the mind of a purchaser and remembered”). We also are mindful that marks involving letter combinations can be more susceptible to confusion than word marks. *B.V.D. Licensing Corp. v. Rodriguez*, 83 USPQ2d 1500, 1509 (TTAB 2007).

Applicant argues that consumers will recognize TRS as an acronym for the descriptive wording “tax refund services,” thus rendering weak and descriptive the element shared among the marks.⁶ Even if this is true for Applicant’s mark, there is no evidence supporting this assertion for the cited marks, nor any other evidence indicating that those marks are weak or descriptive. The derivations of letter marks, acronyms, or initialisms, moreover, are of no particular significance in our analysis under Section 2(d). *B.V.D. Licensing Corp.*, 83 USPQ2d at 1508; *see also Edison Bros. Stores, Inc. v. Brutting E. B. Sport-Int’l GmbH*, 230 USPQ530, 533 (TTAB 1986) (noting cases in which derivation of lettered marks from trade or corporate names “had no negative influence upon the likelihood of confusion conclusions which were reached”).

For all of these reasons, we find Applicant’s mark, considered in its entirety, to be similar to the cited marks, particularly as to their connotation and overall commercial impression. The first *du Pont* factor thus supports a finding that confusion is likely.

Finally, we address Applicant’s argument that there is no evidence of actual confusion between its mark and Opposer’s marks.⁷ This assertion relates to the eighth *du Pont* factor, assessing the length of time during and conditions under which there has been concurrent use without evidence of actual confusion.

Proof of actual confusion is unnecessary to show a likelihood of confusion. *Weiss Assocs. Inc. v. HRL Assocs. Inc.*, 902 F.2d 1546, 14 USPQ2d 1840, 1843 (Fed. Cir.

⁶ See Appeal Brief at 9-11, 4 TTABVUE 10-12.

⁷ See *id.* at 12-13, 4 TTABVUE 13-14.

1990). Although Applicant claims that it has used its mark since 1995, furthermore, it submitted no evidence regarding the extent of that use:

[A]pplicant's assertion that it is unaware of any actual confusion occurring as a result of the contemporaneous use of the marks of applicant and registrant is of little probative value in an ex parte proceeding such as this where we have no evidence pertaining to the nature and extent of the use by applicant and registrant (and thus cannot ascertain whether there has been ample opportunity for confusion to arise, if it were going to); and the registrant has no chance to be heard from (at least in the absence of a consent agreement, which applicant has not submitted in this case).

In re Kangaroos U.S.A., 223 USPQ 1025, 1026-27 (TTAB 1984); *see also In re Cook Med. Techs. LLC*, 105 USPQ2d 1377, 1383-84 (TTAB 2012) ("Applicant's assertion, in an ex parte proceeding, of the contemporaneous use of applicant's and registrant's marks for a period of over 18 years without actual confusion is entitled to little weight."). Based on the record evidence, we find the eighth *du Pont* factor neutral.

We have considered all of the arguments and evidence of record, including any not specifically discussed herein, as they pertain to the relevant *du Pont* likelihood of confusion factors. Applicant concedes that the services identified in the subject application and the cited registrations are similar and overlap, and we have found Applicant's mark, considered in its entirety, to be similar to the cited marks. We find that Applicant's mark is likely to cause confusion with the marks in cited Registration Nos. 3813220 and 4125336 when used in association with "tax filing services."

Decision: The refusal to register Applicant's mark is affirmed.