

ADMINISTRATIVE PANEL DECISION

Stichting BDO v. DANIEL GALLEGOS

Case No. D2024-0520

1. The Parties

The Complainant is Stichting BDO, Netherlands (Kingdom of the), represented by McDermott Will & Emery LLP, United States of America (“United States” or “US”).

The Respondent is DANIEL GALLEGOS, United States.

2. The Domain Name and Registrar

The disputed domain name <bdoustax.com> is registered with GoDaddy.com, LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on February 5, 2024. On February 5, 2024, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On February 5, 2024, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the disputed domain name which differed from the named Respondent (Registration Private / Domains by Proxy, LLC) and contact information in the Complaint. The Center sent an email communication to the Complainant on February 7, 2024, providing the registrant and contact information disclosed by the Registrar, and inviting the Complainant to submit an amendment to the Complaint. The Complainant filed an amended Complaint on February 10, 2024.

The Center verified that the Complaint together with the amended Complaint satisfied the formal requirements of the Uniform Domain Name Dispute Resolution Policy (the “Policy” or “UDRP”), the Rules for Uniform Domain Name Dispute Resolution Policy (the “Rules”), and the WIPO Supplemental Rules for Uniform Domain Name Dispute Resolution Policy (the “Supplemental Rules”).

In accordance with the Rules, paragraphs 2 and 4, the Center formally notified the Respondent of the Complaint, and the proceedings commenced on February 14, 2024. In accordance with the Rules, paragraph 5, the due date for Response was March 5, 2024. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on March 8, 2024.

The Center appointed Mireille Buydens as the sole panelist in this matter on March 12, 2024. The Panel finds that it was properly constituted. The Panel has submitted the Statement of Acceptance and Declaration of Impartiality and Independence, as required by the Center to ensure compliance with the Rules, paragraph 7.

4. Factual Background

The Complainant is a part of the BDO network, a global network of independent member firms providing services in accounting, taxation, consulting, and advisory fields. The network has, in total, over 111,300 global employees in more than 1,800 offices in 164 countries around the world, including in Europe, Africa and the Middle East, North and South America, and Asia. The Complainant and members of the BDO Network have been ranked amongst the top accounting firms in the United States and in the world, with USD 2.4 billion in revenue in the US alone and over USD12.8 billion in global revenue combined.

The Complainant is the owner of numerous trademark registrations and applications in various territories, covering the BDO mark (hereafter “the Trademark”), including:

- United States Registration for BDO (word), No. 4,854,142, registered on November 17, 2015, for various goods and services in international classes 9, 16, 35, 36, 41, 42, and 45, including accounting and fiscal services;
- United States Registration for BDO (word and logo), No. 2,699,812, registered on March 25, 2003, for various goods and services in Classes 9, 16, 35, 36, 41, and 42, including fiscal services;

The Trademark has acquired a substantial reputation in association with the Complainant’s services over nearly 60 years of use.

Furthermore, the Complainant is the owner of the domain name <bdo.com> (registered on February 27, 1995) as well as various domain name registrations containing the Trademark throughout the world with country code Top-Level Domains (“ccTLDs”).

The disputed domain name was registered on January 18, 2024. The Complainant has documented that the disputed domain name resolved to a page that displays sponsored, pay-per-click links. On the date of this decision, the disputed domain name resolves to a blank page.

5. Parties’ Contentions

A. Complainant

The Complainant contends that it has satisfied each of the elements required under the Policy for a transfer of the disputed domain name.

First, the Complainant contends that it owns rights in the Trademark and that the disputed domain name is confusingly similar to the Trademark. The Trademark is clearly recognizable in the disputed domain name. The disputed domain name contains the BDO Trademark, paired with the geographical term “US” and the word “tax.” The terms “US” and “tax” refer to the Complainant’s United States-based business (as BDO USA, LLP or BDO United States), and the word “tax” refers to the Complainant’s business (accounting and tax). As a result, consumers will view the disputed domain name as relating to, or originating from, the Complainant’s US services offerings. The generic Top-Level Domain (“gTLD”) “.com” is not sufficient to prevent the confusing similarity as the Top-Level Domain is viewed as a standard registration requirement and as such is disregarded under the confusing similarity test.

Second, the Complainant asserts that the Respondent lacks rights or legitimate interests in the disputed domain name. The Complainant's Trademark is not a generic or descriptive term in which the Respondent might have an interest. The Respondent is not affiliated or related to the Complainant in any way, or licensed or otherwise authorized to use the Trademark in connection with a website, a domain name or for any other purpose. The Respondent is not using the disputed domain name in connection with any legitimate noncommercial or fair use without intent for commercial gain. Instead, the website at the disputed domain name resolves to a page that displays sponsored, pay-per-click links. The Respondent is not generally known by the disputed domain name. The Complainant further submits that the Respondent is not using the disputed domain name in connection with a bona fide offering of goods or services. Instead, it appears that the Respondent has chosen the disputed domain name to trade off the reputation and goodwill associated with the Trademark and to cause confusion amongst Internet users in order to generate traffic to the resulting website.

Third, the Complainant asserts that the disputed domain name was registered and is being used in bad faith. Given the Complainant's worldwide reputation and the ubiquitous presence of the Trademark on the Internet, the Respondent was or should have been aware of the Trademark prior to registering the disputed domain name. Furthermore, the Respondent's use of the disputed domain name to redirect Internet users to commercial websites through various pay-per-click links constitutes bad faith and indicates that the Respondent registered and is using the disputed domain name with the intent to attract Internet users to its website for commercial gain by creating a likelihood of confusion with the Complainant's Trademark as to the source, sponsorship, affiliation or endorsement of the Respondent's website.

The Complainant requests the disputed domain name to be transferred.

B. Respondent

The Respondent did not reply to the Complainant's contentions.

6. Discussion and Findings

Paragraph 4(a) of the Policy provides that the Complainant proves each of the following three elements to succeed in its Complaint:

- (i) the disputed domain name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights; and
- (ii) the Respondent has no rights or legitimate interests in respect of the disputed domain name; and
- (iii) the disputed domain name has been registered and is being used in bad faith.

A. Identical or Confusingly Similar

It is well accepted that the first element functions primarily as a standing requirement. The standing (or threshold) test for confusing similarity involves a reasoned but relatively straightforward comparison between the Complainant's trademark and the disputed domain name. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition, ("[WIPO Overview 3.0](#)"), section 1.7.

The Complainant has shown rights in respect of a trademark or service mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1.

The disputed domain name consists of the Complainant's Trademark with addition of the term "us" (likely to refer to the United States) and the word "tax", followed by the gTLD ".com".

The addition of a gTLD such as ".com" is viewed as a standard registration requirement and as such is disregarded under the first element confusing similarity test. [WIPO Overview 3.0](#), section 1.11.1.

Therefore, the relevant comparison to be made is with the second-level portion of the disputed domain name, i.e., “bdoustax”. As highlighted in section 1.7 of the [WIPO Overview 3.0](#), the threshold test for confusing similarity typically involves a side-by-side comparison of the disputed domain name and the textual components of the relevant trademark to assess whether the trademark is recognizable within the disputed domain name.

In the present case, the disputed domain name consists of the Complainant’s Trademark with addition of the letters “us” (which possibly refers to the United States) and the term “tax” (which refers to the Complainant’s main business). These additions are irrelevant for the present comparison – see [WIPO Overview 3.0](#), section 1.8: “where the relevant trademark is recognizable within the disputed domain name, the addition of other terms (whether descriptive, geographic, pejorative, meaningless, or otherwise) would not prevent a finding of confusing similarity under the first element”). Although the addition of other terms (here, the letters “us” used possibly as an acronym for the United States and the word “tax”) may bear on assessment of the second and third elements, the Panel finds the addition of such terms does not prevent a finding of confusing similarity between the disputed domain name and the trademark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.8.

The Panel finds therefore that the Trademark is recognizable within the disputed domain name. Accordingly, the disputed domain name is confusingly similar to the Trademark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.7.

The Panel finds the first element of the Policy has been established.

B. Rights or Legitimate Interests

Paragraph 4(c) of the Policy provides a list of circumstances in which the Respondent may demonstrate rights or legitimate interests in a disputed domain name.

Although the overall burden of proof in UDRP proceedings is on the complainant, panels have recognized that proving a respondent lacks rights or legitimate interests in a domain name may result in the difficult task of “proving a negative”, requiring information that is often primarily within the knowledge or control of the respondent. As such, where a complainant makes out a prima facie case that the respondent lacks rights or legitimate interests, the burden of production on this element shifts to the respondent to come forward with relevant evidence demonstrating rights or legitimate interests in the domain name (although the burden of proof always remains on the complainant). If the respondent fails to come forward with such relevant evidence, the complainant is deemed to have satisfied the second element. [WIPO Overview 3.0](#), section 2.1.

Having reviewed the available record, the Panel finds the Complainant has established a prima facie case that the Respondent lacks rights or legitimate interests in the disputed domain name. The Respondent has not rebutted the Complainant’s prima facie showing and has not come forward with any relevant evidence demonstrating rights or legitimate interests in the disputed domain name such as those enumerated in the Policy or otherwise.

The Respondent is not licensed by or affiliated with the Complainant in any way. The disputed domain name, a combination of terms, is not a generic or descriptive term in which the Respondent might have an interest separate from invocation of the Complainant’s rights. There is no evidence that the Respondent would be commonly known under the disputed domain name, nor is there any evidence of use or demonstrable plans to use the disputed domain name for a bona fide offering of goods or services. There is no evidence of legitimate noncommercial or fair use of the disputed domain name, either. In addition, the nature of the disputed domain name (including the Complainant’s Trademark in its entirety with the addition of the term “us” and “tax” which is likely to refer to the United States, where the Complainant is active, and to tax as its core business) suggests an implied affiliation with the Complainant (see [WIPO Overview 3.0](#), section 2.5.1).

The Panel finds the second element of the Policy has been established.

C. Registered and Used in Bad Faith

The Panel notes that, for the purposes of paragraph 4(a)(iii) of the Policy, paragraph 4(b) of the Policy establishes circumstances, in particular, but without limitation, that, if found by the Panel to be present, shall be evidence of the registration and use of a domain name in bad faith.

Particular circumstances panels may take into account in assessing whether the respondent's registration of a domain name is in bad faith include the nature of the domain name (e.g., a typo of a widely-known mark, or a domain name incorporating the complainant's mark plus an additional term such as a descriptive or geographic term, or one that corresponds to the complainant's area of activity or natural zone of expansion). [WIPO Overview 3.0](#), section 3.2.1.

In the present case, the disputed domain name incorporates the Complainant's well-known Trademark, which predates the registration of the disputed domain name for many years and is widely used by the Complainant for many years as a trademark and in domain names.

The disputed domain name also contains the term "us" (possibly referring to the United States, where the Complainant is active) and the word "tax" (which is the Complainant's area of activity). Given the distinctiveness and well-established reputation of the Complainant's Trademark (as also recognized by a previous UDRP panel: See *Stichting BDO v. Bado Unila*, WIPO Case No. [D2018-1011](#)), and the nature of the disputed domain name, the Panel finds that the Respondent was more likely than not aware of the Complainant's earlier rights at the time of the registration of the disputed domain name. [WIPO Overview 3.0](#) section 3.2.2.

Furthermore, the Respondent could have conducted a trademark search and would have found the Complainant's prior registrations in respect of the Trademark (*Citrix Online LLC v. Ramalinga Reddy Sanikommu Venkata*, WIPO Case No. [D2012-1338](#)). [WIPO Overview 3.0](#) section 3.2.3.

By registering the disputed domain name, the Respondent has sought to create a misleading impression of association with the Complainant. The registration of the disputed domain name creates an obvious likelihood of confusion with the Complainant and its Trademark. It results from the composition of the disputed domain name (including the Trademark and reinforcing the link with the Complainant by the use of the terms "us" and "tax") and from its use (the disputed domain name resolving to a website containing pay-per-click links) that the Respondent has intentionally attempted to attract, for commercial gain, Internet users to its website by creating a likelihood of confusion with the Complainant's Trademark.

At the date of this decision, it appears that the disputed domain name resolves to a blank page and is passively held. Panels have found that the non-use of a domain name (including a blank page) would not prevent a finding of bad faith under the doctrine of passive holding. Having reviewed the available record, the Panel finds the non-use of the disputed domain name does not prevent a finding of bad faith in the circumstances of this proceeding. Although panelists will look at the totality of the circumstances in each case, factors that have been considered relevant in applying the passive holding doctrine include: (i) the degree of distinctiveness or reputation of the complainant's mark, (ii) the failure of the respondent to provide any evidence of actual or contemplated good-faith use. [WIPO Overview 3.0](#), section 3.3. Having reviewed the available record, the Panel notes the reputation of the Complainant's Trademark, and the composition of the disputed domain name, and finds that in the circumstances of this case the passive holding of the disputed domain name does not prevent a finding of bad faith under the Policy.

The Panel finds that the Complainant has established the third element of the Policy.

7. Decision

For the foregoing reasons, in accordance with paragraphs 4(i) of the Policy and 15 of the Rules, the Panel orders that the disputed domain name <bdoustax.com> be transferred to the Complainant.

/Mireille Buydens/

Mireille Buydens

Sole Panelist

Date: March 26, 2024