

# UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MARYLAND



## GUIDELINES FOR BILLS OF COSTS

*EFFECTIVE JUNE 1, 2013*

*Third Edition*

The Clerk's Office provides the *Guidelines* to assist parties in properly filing bills of costs with this Court. Litigants are encouraged to review this document thoroughly. Although the *Guidelines* include references to legal authority to assist counsel in preparing bills of costs, nothing in the *Guidelines* should be construed as legal advice and they should not be cited as binding legal authority. They are subject to exception and modification as needed in the interests of justice, and nothing in the *Guidelines* is meant to expand or limit the authority of this Court or the Clerk to tax costs under 28 U.S.C. § 1920. Please use the *Guidelines* in conjunction with the Federal Rules of Civil and Appellate Procedure, the Local Rules of this Court, and applicable case law.

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# I. TAXATION OF COSTS BY THE CLERK

## A. BACKGROUND

Under [28 U.S.C. § 1920](#) and [Fed. R. Civ. P. 54\(d\)](#), a prevailing party<sup>1</sup>—the one in whose favor judgment is entered<sup>2</sup>—may request the Clerk of Court to tax allowable costs in a civil action as part of a judgment or decree.<sup>3</sup> The prevailing party begins this procedure by filing a bill of costs on form A0 133, available on the Court’s [website](#) or in the Clerk’s Office.

In this Court, the taxation of costs is entrusted to the Clerk in the first instance, but the Clerk’s discretion to award costs is limited. In the exercise of this discretion, the Clerk must deny costs not permitted by statute, case law, or the most recent version of the Clerk’s *Guidelines for Bills of Costs*, even if the opposing party has failed to file an objection to taxation.

Because the Clerk’s authority to tax costs does not include any equitable authority, the Clerk cannot deny costs based on undue hardship or difficulty to the taxed party. If a party believes a case was unusually difficult and that the awarding of costs imposes an undue hardship, a party should move for review of the Clerk’s order taxing costs after the Clerk enters an order taxing costs.<sup>4</sup>

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<sup>1</sup> In *Broccoli v. Echostar Commc’n Corp.*, this Court stated that:

To be deemed a prevailing party, a plaintiff must prevail on “any significant claim affording some of the relief sought.” Moreover, the relief cannot be merely declaratory or procedural, but must reach the underling merits of the claim and “affect[] the behavior of the defendants towards the plaintiff.”

229 F.R.D. 506, 514-15 (D. Md. 2005) (citations omitted).

<sup>2</sup> See *Mitchell-Tracey v. United Gen. Title Ins. Co.*, No. WDQ-05-1428, 2012 WL 893611, at \*3-4 (D. Md. Mar. 14, 2012) (holding that although a dismissal of an action generally means that the defendant is the prevailing party, if a dismissal leaves the defendant vulnerable to a renewed action by the plaintiff on the same claim that was just dismissed then the defendant cannot be considered the prevailing party for the purpose of awarding costs).

<sup>3</sup> There is a presumption that the prevailing party will be awarded costs, *Wyne v. Medo Indus., Inc.*, 329 F. Supp. 2d 584, 586 (D. Md. 2004) (citing *Cherry v. Champion Int’l Corp.*, 186 F.3d 442, 446 (4th Cir. 1999)), and “it is incumbent upon the unsuccessful party to show circumstances sufficient to overcome the presumption favoring an award of costs to the prevailing party.” *Id.* (citing 10 Charles A. Wright, Arthur R. Miller & Mary Kay Kane, *Federal Practice & Procedure* § 2668 at 232 (3d ed. 1998)); see also *Teague v. Bakker*, 35 F.3d 978, 996 (4th Cir. 1994) (explaining that Rule 54(d) “makes clear that, in the ordinary course, a prevailing party is entitled to an award of costs” and “gives rise to a presumption in favor of an award of costs to the prevailing party”).

<sup>4</sup> See *Ellis v. Grant Thornton LLP*, No. 10-1509, 434 Fed. App’x 232, 2011 WL 2356855, at \*2 (4th Cir. June 15, 2011); *Taniguchi v. Kan Pac. Saipan, Ltd.*, 132 S. Ct. 1997, 2006 (2012) (explaining that the clerk’s role in taxing costs is often merely a clerical duty); see also *Guidelines* § I.G.2.

## B. WHAT TO FILE

### 1. *Bill of Costs form (AO 133) and the required supporting documentation*

Supporting documentation includes materials—such as copies of vouchers, bills, and canceled checks—clearly showing the amount of costs and their purpose. See [Local Rule 109.1.b](#).

**Note 1:** The Bill of Costs form is available [here](#) (PDF) and [here](#) (Word).

**Note 2:** When appropriate, the *Guidelines* explain when documentation other than receipts and bills must be submitted.

### 2. *Affidavit and supporting memorandum*

The affidavit should verify (a) the items claimed in the bill of costs are correct, (b) the costs have been necessarily incurred in the case, and (c) the services for which fees have been charged were actually and necessarily performed.

The supporting memorandum should explain the “grounds and authorities” supporting each request. For example, a request for the cost of a deposition should be supported by both a reference to 28 U.S.C. § 1920(2) and an explanation of why that particular deposition was necessary to the case. See [Local Rule 109.1.b](#).

**Note:** An affidavit and supporting memorandum are not required when the prevailing party only seeks the Court’s filing fee. See [Local Rule 109.1.b](#).

### 3. *Certificate of Service*

**Cross-Reference:** [CM/ECF Procedures Related to Bills of Costs](#)

## C. WHEN TO FILE

### 1. *Trial costs*

Unless otherwise ordered, a bill of costs must be filed within fourteen (14) days of the entry of judgment, or the entry of an order denying a motion filed under Fed. R. Civ. P. 50(b), 52(b), or 59. See [Local Rule 109.1.a](#).

### 2. *Appellate costs*

A bill of costs incurred on appeal expenses taxable in this Court should be filed within fourteen (14) days of the issuance of the mandate by the Court of Appeals or, in the event of review by the Supreme Court, within fourteen

(14) days of the entry of judgment by the Supreme Court. See [Local Rule 109.1.a](#); see also [Fed. R. App. P. 39\(a\)](#); [Fed. R. App. P. 39\(e\)](#).

**Note 1:** Non-compliance with these time limits constitutes a waiver of costs. See [Local Rule 109.1.a](#).

**Note 2:** Standard rules for calculation of dates under the Federal Rules of Civil Procedure apply. See Fed. R. Civ. P. 6.

#### D. WHEN TO FILE AN OBJECTION

The opposing party must file any memorandum in opposition to any costs within fourteen (14) days of service of the bill of costs. See [Local Rule 109.1.c](#).

The prevailing party must file any reply to the objection within fourteen (14) days of service of the opposing memorandum. See [Local Rule 109.1.c](#).

**Note:** Even if an opposing party does not file an objection, the Clerk will still review the bill of costs and deny any requested costs that are not permitted under [28 U.S.C. § 1920](#) and the *Guidelines*.

#### E. CASES INVOLVING MULTIPLE PARTIES

In cases involving more than a single plaintiff and a single defendant, the Clerk will not award the same cost more than once.

Generally, where the same counsel represents multiple prevailing parties or multiple losing parties, it is assumed that the parties may be treated as a single party for purposes of taxing costs. If this is not the situation, the party should provide an explanation as to why the parties should be treated differently and how.

Where different counsel represent multiple prevailing parties or multiple losing parties, the Clerk assumes they should be treated as separate parties for purposes of taxing costs. In this situation, the party filing the bill of costs or the opposing party should provide an explanation as to which costs are attributable to each party and how they should be apportioned.

**Note:** If there are multiple parties involved and an insufficient explanation is provided as to how to apportion costs, the Clerk may deny all costs and the party may file a motion with the presiding judge to review the Clerk's decision.

#### F. PROCEDURES AFTER FILING THE BILL OF COSTS

After receiving the bill of costs and the time has expired for filing any opposition memoranda, the Clerk, or her designee, will apply the *Guidelines* and tax costs without additional notice or hearing on the issue.

1. *Effect of a Pending Post-Judgment Motion*

Regardless of whether any party files an opposition, if a party files a post-judgment motion under Fed. R. Civ. P. 50(b), 52(b), or 59, the Clerk will—without additional notice—defer consideration of any pending bill of costs until after the Court rules on the post-judgment motion. Assuming the judgment remains in effect, the Clerk may then tax costs without additional notice or hearing except as provided under Local Rule 109.1.

2. *Effect of a Pending Appeal*

Absent a filed opposition, the Clerk may tax trial costs regardless of whether an appeal is pending in the case. However if a party files a timely opposition to a bill of costs either before or after any party files an appeal from the judgment serving as the basis for the bill of costs, the Clerk will typically deny taxation without prejudice to the prevailing party filing a new bill of costs if judgment is affirmed on appeal.

**Note:** When the interests of justice so require or when the issue of taxation requires a factual determination, the Clerk will forward a bill of costs to the assigned judge for resolution of taxation issues.

G. PROCEDURES AFTER COSTS ARE TAXED BY THE CLERK

1. *Motion to Review the Clerk's Order Taxing Costs*

Under [Fed. R. Civ. P. 54\(d\)\(1\)](#), a party may move for review of the Clerk's taxation of costs within seven (7) days of taxation.

2. *Payment for Costs*

Once the Court has ruled on a motion for review or after the time for seeking review has expired, the amount of the cost judgment should be paid directly to the prevailing party.

A taxed party must file a satisfaction of judgment once the cost judgment has been satisfied.

**Note:** Costs are not processed through the Clerk's Office.

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## II. TAXABLE COSTS

### A. BACKGROUND

Only those costs specifically mentioned in [28 U.S.C. §§ 1920, 1921, and 1923](#) are taxable.<sup>5</sup> The Clerk will deny all other requested costs, even if the opposing party has failed to make an objection. Taxation of costs is entrusted to the Clerk in the first instance, but the Clerk's discretion to award costs is limited. In the exercise of this discretion, the Clerk must deny costs not permitted by statute, case law, or the most recent version of the Clerk's *Guidelines for Bills of Costs*, even if the opposing party has failed to file an objection to taxation.

Prevailing parties are responsible for providing the required documentation to support their bills of costs, including clearly demonstrating how the documents support each item.

**The Clerk will deny costs submitted without supporting documentation or with an unclear explanation in the supporting memorandum.**

**Note 1:** Certain costs that are not taxable under [28 U.S.C. § 1920](#) may be taxable in a motion for attorney's fees.

**Note 2:** By practice, the Clerk will not deny costs solely for lack of a supporting memorandum under Local Rule 109.1(b); however, the lack of a memorandum or otherwise supporting documentation will result in a denial of any unexplained costs.

### B. FEES OF THE CLERK, 28 U.S.C. § 1920(1)

The following fees of the Clerk are taxable.

- a. Filing fee for a complaint, removal, or habeas corpus petition filed in federal court, as well as any administrative fee assessed at the time of filing and required pursuant to 28 U.S.C. § 1914(b).
- b. Appellate fees pursuant to [Fed. R. App. P. 39\(e\)](#). See [II.K Costs on Appeal](#).
- c. Fee charged by out-of-district federal courts for filing notice of taking deposition.

**Note:** Supporting documentation is not needed for fees paid to the Clerk of this Court.

<sup>5</sup> See Fed. R. Civ. P. 54(d); *Charter Med. Corp. v. Cardin*, 127 F.R.D. 111, 113 (D. Md. 1989); *Advance Bus. Sys. & Supply Co. v. SCM Corp.*, 287 F. Supp. 143, 162 (D. Md. 1968), *aff'd*, 415 F.2d 55 (4th Cir. 1969).

### C. FEES OF THE MARSHAL, 28 U.S.C. § 1920(1)

The following fees of the Marshal are taxable.

- a. Fees under 28 U.S.C. § 1920(1); and
- b. Reasonable costs paid to private process servers when service by the Marshal is prohibited by Local Rule 103.2.<sup>6</sup>

**Note:** Generally, the Clerk will tax reasonable service fees for (a) summonses, (b) trial subpoenas for witnesses who actually testified at trial, (c) deposition subpoenas where the cost of the deposition has also been taxed, and (d) subpoenas for materials submitted at trial or in support of a motion terminating the case. Absent good cause shown or prior court approval, the Clerk will not tax charges related to expedited service. Parties need not demonstrate necessity of process server fees, only that the service fees were reasonable.

### D. FEES FOR PRINTED AND ELECTRONICALLY RECORDED TRANSCRIPTS NECESSARILY OBTAINED FOR USE IN THE CASE, 28 U.S.C. § 1920(2)

#### 1. Taxable

The following fees of the court reporter are taxable and requests for taxation must include the additional documentation and information stated in each category.<sup>7</sup> To be taxable, a transcript cost, including copies of transcripts, must be “necessarily obtained for use in the case,” 28 U.S.C. § 1920(2), and “reasonably necessary at the time of its taking,” *LaVay Corp. v. Dominion Federal Savings & Loan Ass’n*, 830 F.2d 522, 528 (4th Cir. 1987).<sup>8</sup> The following list includes the most commonly taxable court reporter fees.

<sup>6</sup> See *Wyne v. Medo Indus., Inc.*, 329 F. Supp. 2d 584, 590 (D. Md. 2004) (“[F]ees associated with private process servers are taxable costs . . .”); see also *Griffith v. Mt. Carmel Med. Ctr.*, 157 F.R.D. 499, 507-08 (D. Kan. 1994) (choosing to award the fees of private process servers “[g]iven the apparent congressional intent to make service of process a taxable item, and due to the substitution of private process servers for the U.S. Marshal Service in recent years,” but stipulating that “such costs should be taxable only to the extent that they do not exceed the costs that would have been incurred had the Marshal’s office effected service, since only the Marshal’s fee amount is actually statutorily authorized”) (citations and internal quotations omitted).

<sup>7</sup> *United States v. Kolesar*, 313 F.2d 835, 837-38 (5th Cir. 1963) (“Though 1920(2) does not specifically mention a deposition . . . depositions are included by implication in the phrase ‘stenographic transcript.’”).

<sup>8</sup> “[I]n determining whether to award deposition costs, a court examines whether the deposition was reasonable necessary to the prevailing party’s case at the time it was taken, not whether it was actually admitted at trial.” *Simmons v. O’Malley*, 235 F. Supp. 2d 442, 443 (D. Md. 2002); see also *Am. Med. Sec., Inc. v. Larsen*, 31 F. Supp. 2d 502, 509 (D. Md. 1998) (“[T]he language ‘necessarily obtained for use in this case’ in 28 U.S.C. § 1920(2) and (4) requires merely that costs be relevant and reasonable and not that they be indispensable to the final outcome.”); cf. *Country Vintner of N.C., LLC, v. E & J Gallo Winery, Inc.*, \_\_\_ F.3d \_\_\_, No. 12-2074, 2013 WL 1789728, at \*7 (4th Cir. Apr. 29, 2013) (clarifying that the phrase “necessarily obtained for use in the case” under § 1920(4) did not preclude taxation of materials obtained for use in discovery or for trial preparation).



In addition to the documentation explained below in [Documentation Requirements for Transcript Costs](#), requests for taxation must also include the additional documentation and information stated in each category.

- a. Transcript procured at the direction of the Court.
  - *Attach the order.*
- b. Transcript prepared under stipulation of parties to tax as costs.
  - *Include the stipulation.*
- c. Transcript of deposition of a party to the case.
- d. Transcript of deposition of person who testified at trial.
  - *Note the date(s) the person testified at trial.*
- e. Transcript admitted into evidence or used at trial to impeach a witness or witnesses.<sup>9</sup>
  - *Note the date(s) the transcript was read into the record.*
- f. Transcript used in support of a motion.<sup>10</sup>
  - *Note the title of the motion, the date it was filed, and where in the motion the transcript was used.*
- g. Electronic media depositions used at trial, such as a videotape, DVD, or audio recording.<sup>11</sup>
  - *Note the date(s) the deposition was presented into the record.*
- h. Court reporter fees for attendance and travel for depositions.
- i. Costs of copies of papers obtained as exhibits in the deposition.

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<sup>9</sup> See *U.S. E.E.O.C. v. W&O, Inc.*, 213 F.3d 600, 621 (11th Cir. 2000) (noting “admission into evidence or use during cross-examination tends to show that [the transcript] was necessarily obtained”).

<sup>10</sup> See *Wyne v. Medo Indus., Inc.*, 329 F. Supp. 2d 584, 589 (D. Md. 2004) (taxing “those depositions submitted in connection with the dispositive motion that terminated litigation . . . because they were reasonably necessary at the time of their taking and were submitted in connection with the event which terminated the litigation”).

<sup>11</sup> A prevailing party may recover both videotaping and stenographic costs of depositions. See *Cherry v. Champion Int’l Corp.*, 186 F.3d 442, 448-49 (4th Cir. 1999). However, if a party seeks to recover costs for both transcribing and videotaping a deposition, then the party must demonstrate that both costs were “necessarily obtained for use in the case,” *Id.* at 449 (quoting 28 U.S.C. § 1920(2)), which “connotes something more than convenience or duplication to ensure alternative methods for presenting materials at trial.” *Id.* (citing *Fogleman v. ARAMCO*, 920 F.2d 278, 286 (5th Cir. 1991)). If the necessity of showing both costs is not shown, only transcription costs will be recoverable. See *id.* (denying videotaping costs where the prevailing party failed to show “why either a transcript or a videotape would not have been sufficient for the need it identified”).

- j. Transcript ordered for purposes of appeal.
- k. Cost of copies of transcripts of an opposing party's noticed depositions.
- l. Costs related to failure to attend a noticed deposition (e.g., reporter fee, cancellation fee). *See* Fed. R. Civ. P. 30(g).
- m. "Read and sign" charges related to transcript preparation. *See* Fed. R. Civ. P. 30(e).

**Note 1:** Only the cost of one transcript is taxable if the transcript is otherwise taxable under categories a-m.

**Note 2:** The Clerk will generally not tax the costs of both an electronic media deposition and the printed deposition transcript unless the prevailing party explains why both were necessary for use in the case. Absent a request to the contrary, the Clerk will tax the cost of the printed deposition transcript over an electronic media deposition when a party requests taxation of both versions and does not include an explanation of why both versions were necessary for use in the case.

**Note 3:** Court reporter fees should be reasonable, and as a guide, the Court takes into account the existing maximum rates for transcript fees for official court reporters as set by the Judicial Conference of the United States and adopted by this Court. *See* [Standing Order 2011-02](#) (D. Md. Aug. 3, 2011). The transcript fees for official court reporters are presumed reasonable.

**Note 4.** Absent an objection from the opposing party, the Clerk will tax the actual rate.

## 2. *Not Taxable*

The following fees of the court reporter are not taxable.

- a. Cost of daily or expedited copy produced solely for the convenience of counsel, absent prior court approval.<sup>12</sup>
- b. ASCII diskettes for copies of deposition transcripts.<sup>13</sup>
- c. Long-distance phone charges for telephonic depositions, or costs incurred in teleconferencing a deposition.
- d. Attorneys' fees and expenses incurred while taking the deposition, including attorney travel expenses.

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<sup>12</sup> *See Fogleman v. ARAMCO*, 920 F.2d 278, 286 (5th Cir. 1991) (explaining that the court will not allow a party to recover the cost of obtaining a trial transcript or a copy of a deposition on an expedited basis unless there was prior court approval or the special nature of the litigation made it necessary).

<sup>13</sup> *See Scallet v. Rosenblum*, 176 F.R.D. 522, 527 (W.D. Va. 1997) (prohibiting the taxation of a disk copy of a transcript and explaining "[m]ost courts have reasoned that manuscripts and disk copies are only for the convenience of attorneys") (citations omitted).

- e. Court reporter postage or delivery charges for a transcript.
- f. Deposition cancellation fees, except as otherwise permitted under § II.D of the *Guidelines*.

3. *Documentation Requirements for Transcript Costs*

Any invoice or bill should clearly indicate (or include an attached explanation) the following:

- a. The transcript prepared (or copied),
- b. The number of pages in the transcript,
- c. The per page rate, and
- d. The total cost.

**Note 1:** For in-house copies, billing records may be submitted.

**Note 2:** The Clerk will not tax copy costs if the submitted materials do not clearly show whether all or a specific number of copies are taxable.

E. FEES AND DISBURSEMENTS FOR PRINTING, 28 U.S.C. § 1920(3)

These fees are typically taxed by the court of appeals in its mandate.

F. WITNESS FEES, 28 U.S.C. § 1920(3)

1. *Taxable*

The following witness fees are permitted under 28 U.S.C. § 1821. Requests for taxation should also include the additional documentation and information stated in each category.<sup>14</sup>

- a. Statutory attendance fee: Witnesses are entitled to \$40.00 per day of testimony.<sup>15</sup> This also includes days during which the witness was deposed, days reasonably spent in attendance at trial waiting to be called, and the time the witness was “necessarily occupied in going to and returning from the place of

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<sup>14</sup> See *Holmes v. Cessna Aircraft Co.*, 11 F.3d 63, 65 (5th Cir. 1994) (per curiam) (finding that the affidavit of the prevailing defendant’s counsel in which he swore that he was familiar with the costs of defending the case, the travel expenses were actually incurred, and the costs were necessary to the defendant’s successful defense in the action, and also incorporated by reference an itemization of the incurred travel expenses was sufficient evidence to meet the requirements of § 1821(c)(1), despite the fact that no receipt was submitted as proof of the claimed witness travel expenses).

<sup>15</sup> In situations “where a person serves as both a fact witness and as a corporate representative, the Court may tax costs for that portion of his time where he was serving as a witness and disallow costs for the portion where he served as a corporate representative advising counsel.” *Schmitz-Werke GMGH + Co. v. Rockland Indus., Inc.*, 271 F. Supp. 2d 734, 736 (D. Md. 2003) (citations omitted).

attendance at the beginning and end of such attendance.” See 28 U.S.C. § 1821(b).<sup>16</sup>

- *Provide the name of the witness and date(s) of attendance.*

**Note:** Witness fees for a corporate representative are taxable so long as the witness was appearing as a fact witness and not advising counsel.<sup>17</sup>

- b. Mileage: Calculated at the rate for official government travel in effect at the time the travel took place as set by the General Services Administration. See 28 U.S.C. § 1821(c)(2); <http://www.gsa.gov/mileage>.
  - *Provide the name of the witness, the date(s) of travel and the applicable mileage rate.*
- c. Subsistence: For “when an overnight stay is required at the place of attendance because such place is so far removed from the residence of such witness as to prohibit return thereto from day to day.” See 28 U.S.C. § 1821(d)(1). The allowance may not exceed the maximum per diem allowance for official government travel in effect at the time the stay took place as set by the General Services Administration. See 28 U.S.C. § 1821(d)(2); <http://www.gsa.gov/perdiem>.
  - *Provide the name of the witness, an explanation of why the overnight stay was required, receipts for relevant expenses, and the applicable per diem rate.*
- d. Common carrier expenses for travel. See 28 U.S.C. § 1821(c)(1).
  - *Provide the name of the witness, the date(s) of travel, and the receipt from common carrier.*
- e. Other travel expenses allowed under 28 U.S.C. § 1821(c)(3): “Toll charges for toll roads, bridges, tunnels, and ferries, taxicab fares between places of lodging and carrier terminals, and parking fees (upon presentation of a valid parking receipt) . . . .”
  - *Provide the name of the witness, the date(s) of travel, and the receipt for travel expenses.*

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<sup>16</sup> See *Simmons v. O’Malley*, 235 F. Supp. 2d 442, 443-44 (D. Md. 2002) (“[F]ees . . . shall be allowed for the statutory amount of \$40.00 for each day of deposition and trial testimony, including days reasonably spent in attendance at trial waiting to be called . . . .”); *La. Power & Light Co. v. Kellstrom*, 50 F.3d 319, 335 (5th Cir. 1995) (“[A] party may recover witness fees not only for days on which the witness testified, but also for days spent attending the trial beforehand.”).

<sup>17</sup> See *Schmitz-Werke GMGH + Co. v. Rockland Indus., Inc.*, 271 F. Supp. 2d 734, 736 (D. Md. 2003) (explaining that witness fees for a corporate representative can be taxed under 28 U.S.C. § 1920 so long as the witness was acting as a fact witness and was not advising counsel).

## 2. *Non-Taxable*

The following witness fees are not taxable.

- a. Fees and expenses of parties.
- b. Fees paid to any witness, including expert witnesses, beyond the statutory daily attendance fee.<sup>18</sup>
- c. Fees and expenses to witnesses who do not testify at trial,<sup>19</sup> or whose depositions were not used in the pleading that terminated the litigation (such as a summary judgment motion).
- d. Fees and expenses paid to deponents when the cost of the deposition is not taxed by the Clerk.
- e. Witness expenses for rental vehicles.

## G. FEES FOR EXEMPLIFICATION, 28 U.S.C. § 1920(4)

Exemplification costs typically include the costs for producing a demonstrative aid as an exhibit.<sup>20</sup>

Generally, the Clerk will not tax exemplification costs unless the prevailing party received prior permission from the Court, or the parties agree, that these costs may be taxed.<sup>21</sup>

**Note:** Attach the order to the receipt or voucher.

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<sup>18</sup> See *Crawford Fitting Co. v. J.T. Gibbons, Inc.*, 482 U.S. 437, 439 (1987) (“[W]hen a prevailing party seeks reimbursement for fees paid to its own expert witnesses, a federal court is bound by the limit of § 1821(b), absent contract or explicit statutory authority to the contrary.”).

<sup>19</sup> *But see Nissho-Iwai Co. v. Occidental Crude Sales*, 729 F.2d 1530, 1533 (5th Cir. 1984) (granting fees to a witness who expected to, but did not ultimately, testify).

<sup>20</sup> In *Country Vintner*, the Fourth Circuit declined to interpret “fees for exemplification” to include either (1) “extracting text and metadata” from electronically stored information or (2) “loading . . . [electronically stored information] into a review platform” as the materials were “neither [an] authentication of public records nor exhibits or demonstrative aids.” See *Country Vintner of N.C., LLC, v. E & J Gallo Winery, Inc.*, \_\_\_ F.3d \_\_\_, No. 12-2074, 2013 WL 1789728, at \*10 (4th Cir. Apr. 29, 2013) (omission in original).

<sup>21</sup> See *Simmons v. O’Malley*, 235 F. Supp. 2d 442, 444 (D. Md. 2002) (holding that the photographic enlargements in the medical malpractice case at bar were not so necessary as to make the costs recoverable); *Charter Med. Corp. v. Cardin*, 127 F.R.D. 111, 114 (D. Md. 1989) (denying costs for photographic enlargements because the defendant had failed to state why the use of letter-sized exhibits could not accomplish the same goal); see also *La. Power & Light Co. v. Kellstrom*, 50 F.3d 319, 335 (5th Cir. 1995) (explaining that cost of exhibits not taxable absent pretrial approval); *Advance Bus. Sys. & Supply Co. v. SCM Corp.*, 287 F. Supp. 143, 164 (D. Md. 1968) (denying the cost of preparing exhibits because the exhibits were not requested by the court and not necessary to an understanding of the case).

## H. COSTS OF MAKING COPIES OF ANY MATERIALS WHERE THE COPIES ARE NECESSARILY OBTAINED FOR USE IN THE CASE, 28 U.S.C. § 1920(4)

### 1. *Taxable*

Copies are taxable if they were “necessarily obtained for use in the case,”<sup>22</sup> and the following copy costs are taxable<sup>23</sup> at the lesser of actual cost or the copy fee rates in the Court’s schedule of fees, as established under 28 U.S.C. § 1914 and listed on the [Court’s website](#).

In addition to the documentation explained below in [Documentation Requirements for Copy Costs](#), requests for taxation must also include the additional documentation and information stated in each category.

- a. Copies directed by the Court.
- b. Exhibits that are conventionally filed with the Clerk.
  - *Note the name of the exhibit, any associated docket number, and the date of filing.*
- c. Any courtesy copies required to be provided to the presiding judge under the Court’s *Civil Procedure Manual (Electronic Filing Requirements and Procedures for Civil Cases)* in effect at the time the copies were provided.
  - *Note the name of the document and the date of filing.*
- d. Documents that cannot be filed in CM/ECF that were required to be served on the opposing party.
  - *Note the name of the document(s) and the date(s) of filing.*
- e. Documents that were required to be served on the opposing party and were conventionally served on an opposing party because the party did not have a CM/ECF account.
  - *Note the name of the document(s) and the date(s) of filing.*

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<sup>22</sup> See *Am. Med. Sec., Inc. v. Larsen*, 31 F. Supp. 2d 502, 509 (D. Md. 1998) (“[T]he language ‘necessarily obtained for use in this case’ in 28 U.S.C. § 1920(2) and (4) requires merely that costs be relevant and reasonable and not that they be indispensable to the final outcome.”).

<sup>23</sup> See generally *Wyne v. Medo Indus., Inc.*, 329 F. Supp. 2d 584, 590 (D. Md. 2004) (“[C]osts incurred in copying depositions, exhibits, and other documents for use in the case are taxable against the non-prevailing party.”) (citations omitted); *Simmons v. O’Malley*, 235 F. Supp. 2d 442, 444 (D. Md. 2002) (explaining that taxable copying expenses include “documents used at trial and copies furnished to the court and opposing counsel”) (citation omitted).

- f. Bates stamping related to otherwise taxable copies.<sup>24</sup>
  - *Note the relevant document(s).*
- g. Expenses for producing electronically stored information, limited to converting electronic files to non-editable formats and burning the files onto discs.<sup>25</sup>
- h. Discovery-related copy costs.<sup>26</sup>
  - *Explain how the costs were necessarily obtained for use in the case.*

## 2. *Non-Taxable*

The following copy costs are not taxable.

- a. Copies retained by counsel for counsel's use.<sup>27</sup>
- b. Copies provided to clients.
- c. Costs related to preparing exhibit binders, absent prior court approval, prior agreement between the parties, or a showing of necessity.<sup>28</sup>

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<sup>24</sup> *Cf. Mezu v. Morgan State Univ.*, 775 F. Supp. 2d 801, 807 (D. Md. 2011) (holding that including Bates stamping fees as part of copying costs incurred due to a discovery request under L.R. 104.11.c was reasonable).

<sup>25</sup> *See Country Vintner of N.C., LLC, v. E & J Gallo Winery, Inc.*, \_\_\_ F.3d \_\_\_, No. 12-2074, 2013 WL 1789728, at \*9-10 (4th Cir. Apr. 29, 2013) (limiting the phrase "making copies" under § 1920(4) in the context of electronically stored information to "only the conversion of native files to TIFF and PDF formats, and the transfer of files onto CDs").

<sup>26</sup> Recently, the Fourth Circuit clarified that under the plain language of 28 U.S.C. § 1920(4), "the costs of exemplifications and copies in discovery are taxable" so long as the costs were necessarily obtained for use in the case. *See Country Vintner of N.C., LLC, v. E & J Gallo Winery, Inc.*, \_\_\_ F.3d \_\_\_, No. 12-2074, 2013 WL 1789728, at \*7 (4th Cir. Apr. 29, 2013) (agreeing with the Fifth, Seventh, Eighth, Ninth, Eleventh, and Federal Circuits).

<sup>27</sup> *See Wyne v. Medo Indus., Inc.*, 329 F. Supp. 2d 584, 590 (D. Md. 2004) (noting that copies obtained for the convenience of counsel are ordinarily not taxable against the non-prevailing party) (citing *Thomas v. Treasury Mgmt. Ass'n*, 158 F.R.D. 364, 372 (D. Md. 1994)).

<sup>28</sup> *See Lopatina v. United States*, No. CBD-09-2852, 2012 WL 1357698, at \*5 (D. Md. Apr. 17, 2012) (denying all exhibit costs because the prevailing party had failed to submit an invoice distinguishing the costs of making exhibit copies and the costs of buying exhibit binders even though the copy costs for the papers inside the exhibit binders could have been allowed if an invoice had been correctly submitted)

### 3. Documentation Requirements for Copy Costs

Any invoice or bill should clearly indicate (or include an attached explanation) the following:

- a. The document copied, including the docket number;
- b. The number of pages in the document;
- c. The number of copies made;
- d. The per page rate; and
- e. The total cost.

**Note 1:** For in-house copies, billing records may be submitted.

**Note 2:** The Clerk will not tax copy costs if the submitted materials do not clearly show whether all or a specific number of copies are taxable.<sup>29</sup>

**Note 3:** Copy costs fees should be reasonable, and as a guide, the Court takes into account the existing photocopying rates on the Court's Schedule of Fees in effect at the time the copying costs were incurred. See [Schedule of Fees](#) (D. Md.). Moreover, the photocopying rates on the Court's Schedule of Fees are presumed reasonable.

**Note 4:** Absent an objection from the opposing party, the Clerk will tax the actual copy rate.

**Note 5:** A party may not recover the cost of additional copies of taxable transcripts, absent a showing that the copies were necessarily obtained.

#### I. DOCKET FEES, 28 U.S.C. § 1920(5)

Under 28 U.S.C. § 1923(a), the following attorney and proctor fees are taxable.

- a. \$20.00 on trial or final hearing, including the entry of default judgment.
- b. \$5.00 on discontinuance of a civil motion.
- c. \$5.00 on motion for judgment and other proceedings on recognizances.

<sup>29</sup> See *Simmons v. O'Malley*, 235 F. Supp. 2d 442, 444 (D. Md. 2002) (denying in-house copying expenses because "there [did] not appear to be a sufficient showing for the court to exercise its discretion to determine that [the] costs were properly reimbursable rather than incurred simply as 'convenience' to counsel"); see also *Ramonas v. W.V. Univ. Hosp.-East, Inc.*, No. 3:08-cv-136, 2010 WL 3282667, at \*7 (N.D. W. Va. Aug. 19, 2010) (denying copying costs because the information was inadequate to determine whether the charges were copies necessarily obtained for use in the case, or simply copies made for the convenience of counsel); *Ford v. Zalco Realty, Inc.*, 708 F. Supp. 2d 558, 563 (E.D. Va. 2010) (denying copying costs because the receipts submitted did not provide a sufficient explanation of what materials were copied).



- d. \$2.50 for each deposition admitted into evidence.

**Note:** Identify the item docketed.

J. COURT-APPOINTED SERVICES, 28 U.S.C. § 1920(6)

The Clerk may tax the “[c]ompensation of court appointed experts, compensation of interpreters, and salaries, fees, expenses, and costs of special interpretation services under [28 U.S.C. § 1828].”

1. *Court Appointment*

When the Court appoints an expert or interpreter, (1) the Court may direct one or more of the parties to compensate the interpreter, as well as ultimately order the interpreter’s compensation be taxed as costs, or (2) the Court may direct that the taxed costs be used to reimburse the Court for providing such special interpretation services.

**Note:** Include a copy of the order.

2. *No Court Appointment*<sup>30</sup>

When the prevailing party procured interpretation services without prior approval by the Court, costs will be assessed only for those expenses necessarily incurred. Document translations are not included in “interpretation” costs.<sup>31</sup>

**Note:** The requesting party has the burden of showing that the interpretation services were necessary at the time the services were received.<sup>32</sup>

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<sup>30</sup> See generally *Schmitz-Werke GMGH + Co. v. Rockland Indus., Inc.*, 271 F. Supp. 2d 734, 737 (D. Md. 2003) (allowing the prevailing party to recover the costs of an interpreter who was not court appointed, but stipulating that the party could not receive reimbursement for more than the amount paid to a court appointed interpreter).

<sup>31</sup> See *Taniguchi v. Kan Pac. Saipan, Ltd.*, 132 S. Ct. 1997, 2000 (2012) (“Because the ordinary meaning of the word ‘interpreter’ is a person who translates orally from one language to another, we hold that ‘compensation of interpreters’ is limited to the cost of oral translation and does not include the cost of document translation.”).

<sup>32</sup> See *Studiengesellschaft Kohle mbH v. Eastman Kodak Co.*, 713 F.2d 128, 133 (5th Cir. 1983) (stressing that costs should not be granted “carte blanche”).

## K. COSTS ON APPEAL, FED. R. APP. P. 39

The following appellate costs are taxable.

- a. Costs inserted in the mandate under Fed. R. App. P. 39(d).
- b. Costs taxable in this Court under [Fed. R. App. P. 39\(e\)](#):
  - 1) Costs for the preparation and transmission of the record;
  - 2) Costs for the reporter's transcript, if needed for the appeal;
  - 3) Premiums paid for a supersedeas bond or other bond to preserve rights pending appeal; and
  - 4) Filing fee for the notice of appeal.

**Note 1:** Supporting documentation is not needed for fees paid to the Clerk of this Court.

**Note 2:** Review [Fed. R. App. P. 39\(a\)](#) to determine against whom appellate costs will be assessed.

## L. SPECIAL PROCEEDINGS

When the action has had proceedings in courts other than this Court or the action is a special type of proceeding in this Court, the following rules on taxation apply.

### 1. *Suits in Admiralty*

Costs incurred in posting a bond may be taxable if deemed a reasonable expense. The prevailing party must have obtained the lowest available rate.

**Note:** Refer to 28 U.S.C. § 1923 for docket fee costs in admiralty.

### 2. *Court of Appeals*

See [II.K Costs on Appeal](#)

### 3. *United States Supreme Court*

Taxable costs are limited to fees of the clerk and costs of printing the joint appendix. When the Supreme Court allows costs, an itemization of the costs will be inserted in the body of the mandate sent to the court below.

#### 4. *State Courts*

For removed cases, any costs incurred in state court prior to removal are taxable in federal court, so long as the costs were taxable under state law. An affidavit and supporting documentation of costs incurred while proceeding in state court must accompany the bill of costs.

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### III. NON-TAXABLE COSTS

The following costs are generally not taxable.

1. *Travel and expenses of counsel,<sup>33</sup> including investigation expenses.*
2. *Fees for computerized legal research.<sup>34</sup>*
3. *Secretarial services,<sup>35</sup> including word processing, typing charges,<sup>36</sup> copy charges, and scanning charges that are incidental to an attorney's services.*
4. *Paralegal<sup>37</sup> or investigative services.<sup>38</sup>*
5. *Prejudgment and post-judgment interest.*
6. *Mediation costs.<sup>39</sup>*

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<sup>33</sup> See *Scelta v. Delicatessen Support Servs., Inc.*, 203 F. Supp. 2d 1328, 1339 (M.D. Fla. 2002) (cost of attorney travel, lodging, and meals not compensable under § 1920).

<sup>34</sup> See *Am. Med. Sec., Inc. v. Larsen*, 31 F. Supp. 2d 502, 509 (D. Md. 1998) (“[C]osts of computerized legal research are not recoverable under Rule 54(d)(1).”); *Thomas v. Treasury Mgmt. Ass’n*, 158 F.R.D. 364, 372 (D. Md. 1994) (disallowing the recovery of costs for computer research time); *accord Leftwich v. Harris-Stowe State Coll.*, 702 F.2d 686, 695 (8th Cir. 1983) (“[C]omputer-aided research, like any other form of legal research, is a component of attorney’s fees and cannot be independently taxed as an item of cost...”); *Haroco, Inc. v. Am. Nat’l Bank & Trust Co. of Chicago*, 38 F.3d 1429, 1440 (7th Cir. 1994) (same).

<sup>35</sup> See *Scelta v. Delicatessen Support Servs., Inc.*, 203 F. Supp. 2d 1328, 1339 (M.D. Fla. 2002) (secretarial services not compensable under § 1920).

<sup>36</sup> See *Wahl v. Carrier Mfg. Co.*, 511 F.2d 209, 217 (7th Cir. 1975) (typing charges not taxable as costs); *Moss v. ITT Cont’l Baking Co.*, 83 F.R.D. 624, 627 (E.D. Va. 1979) (same).

<sup>37</sup> See *Thomas v. Treasury Mgmt. Ass’n*, 158 F.R.D. 364, 372 (D. Md. 1994) (expense incurred in using a paralegal to serve a subpoena not recoverable).

<sup>38</sup> *Pelzer v. City of Philadelphia*, 771 F. Supp. 2d 465, 473-74 (E.D. Pa. 2011) (disallowing the cost of investigative services and observing that courts generally do not tax such costs “[a]bsent extraordinary circumstances”).

7. *Fees for postage,<sup>40</sup> delivery (including overnight and courier services),<sup>41</sup> or notary.*
8. *Long-distance telephone calls and fax charges.<sup>42</sup>*
9. *Damage surveys.*
10. *Accountant's expenses.<sup>43</sup>*
11. *Office overhead.*
12. *Admission fees for attorneys admitted pro hac vice.<sup>44</sup>*
13. *Late fees.*

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<sup>39</sup> See *Cook Children's Med. Ctr. v. New England PPO Plan of Gen. Conso. Mgmt.*, 491 F.3d 266, 276 (5th Cir. 2007) (“[M]ediation expenses do not reasonably fit within the statutory language of § 1920(6), which allows for ‘[c]ompensation of court appointed experts.’”).

<sup>40</sup> See *Thomas v. Treasury Mgmt. Ass’n*, 158 F.R.D. 364, 372 (D. Md. 1994) (cost of postage not taxable).

<sup>41</sup> See *Thomas v. Treasury Mgmt. Ass’n*, 158 F.R.D. 364, 372 (D. Md. 1994) (costs for couriers and overnight delivery not taxable).

<sup>42</sup> See, e.g., *Scelta v. Delicatessen Support Servs., Inc.*, 203 F. Supp. 2d 1328, 1339 (M.D. Fla. 2002) (cost of facsimiles not compensable under § 1920); see also *Pelzer v. City of Philadelphia*, 771 F. Supp. 2d 465, 473-74 (E.D. Pa. 2011) (observing that fax charges are generally not taxable and viewed as part of the attorney’s overhead fee).

<sup>43</sup> See *Advance Bus. Sys. & Supply Co. v. SCM Corp.*, 287 F. Supp. 143, 164 (D. Md. 1968) (“[E]xpert witness fees, particularly accountants’ are generally not taxable as costs.”) (citation omitted).

<sup>44</sup> *Schmitz-Werke GMGH + Co. v. Rockland Indus., Inc.*, 271 F. Supp. 2d 734, 735 (D. Md. 2003) (“The *pro hac vice* fee is an expense of counsel, not the client, and thus not recoverable.”).

## IV. CM/ECF PROCEDURES RELATED TO BILLS OF COSTS

The following CM/ECF events are related to filing a bill of costs. They are listed in their order of use.

1. *Bill of Costs*

Use this event to file the bill of costs. All documentation, explanatory memoranda, and affidavits should be provided as attachments in the same event.

2. *Response in Opposition to Bill of Costs*

Use this event when a non-taxing party does not agree with the submitted bill of costs. An opposition memorandum and any supporting documentation should be provided as attachments in the same event.

3. *Reply to Response in Opposition to Bill of Costs*

Use this event when the taxing party files a response to an objection. A memorandum and any supporting documentation should be provided as attachments in the same event.

4. *Clerk's Order Taxing Costs*

The Clerk uses this event to enter a taxation of costs.

5. *Motion to Review the Clerk's Order Taxing Costs*

Use this event to file the motion for review by the presiding judge. A supporting memorandum should be provided as an attachment in the same event.

\* \* \*

## V. APPENDIX

### A. 28 U.S.C. § 1920

A judge or clerk of any court of the United States may tax as costs the following:

- (1) Fees of the clerk and marshal;
- (2) Fees of the court reporter for all or any part of the stenographic transcript necessarily obtained for use in the case;
- (3) Fees and disbursements for printing and witnesses;
- (4) Fees for exemplification and copies of papers necessarily obtained for use in the case;
- (5) Docket fees under section 1923 of this title;
- (6) Compensation of court appointed experts, compensation of interpreters, and salaries, fees, expenses, and costs of special interpretation services under section 1828 of this title.

A bill of costs shall be filed in the case and, upon allowance, included in the judgment or decree.

### B. FED. R. CIV. P. 54(D)

(d) Costs; Attorneys' Fees.

(1) Costs Other than Attorneys' Fees.

Unless a federal statute, these rules, or a court order provides otherwise, costs—other than attorney's fees—should be allowed to the prevailing party. But costs against the United States, its officers, and its agencies may be imposed only to the extent allowed by law. The clerk may tax costs on 14 days' notice. On motion service within the next 7 days, the court may review the clerk's action.

**Cross-Reference:** [Local Rule 109.1](#).

C. FED. R. APP. P. 39(A)

(a) Against Whom Assessed.

The following rules apply unless the law provides or the court orders otherwise:

- (1) if an appeal is dismissed, costs are taxed against the appellant, unless the parties agree otherwise;
- (2) if a judgment is affirmed, costs are taxed against the appellant;
- (3) if a judgment is reversed, costs are taxed against the appellee;
- (4) if a judgment is affirmed in part, reversed in part, modified, or vacated, costs are taxed only as the court orders.

D. FED. R. APP. P. 39(E)

(e) Costs on Appeal Taxable in the District Court.

The following costs on appeal are taxable in the district court for the benefit of the party entitled to costs under this rule:

- (1) the preparation and transmission of the record;
- (2) the reporter's transcript, if needed to determine the appeal;
- (3) premiums paid for a supersedeas bond or other bond to preserve rights pending appeal; and
- (4) the fee for filing the notice of appeal.

**E. LOCAL RULE 109.1****Rule 109. Post-trial Proceedings****1. Bill of Costs****a. Time for Filing**

Unless provided by L.R. 109.2.c or otherwise ordered by the Court, a bill of costs shall be filed within fourteen (14) days of the entry of judgment, or of the entry of an order denying a motion, filed under Fed. R. Civ. P. 50(b), 52(b) or 59. A bill for costs incurred on appeal taxable in this Court should be filed within fourteen (14) days of the issuance of the mandate by the Court of Appeals or, in the event of review by the Supreme Court, within fourteen (14) days of the entry of judgment by the Supreme Court. Non-compliance with these time limits shall be deemed a waiver of costs.

**b. Contents**

In any case where any costs other than the fee for filing the action are being requested, the bill of costs shall be supported by affidavit and accompanied by a memorandum setting forth the grounds and authorities supporting the request. Any vouchers or bills supporting the cost being requested shall be attached as exhibits.

**c. Objections**

A party objecting to any requested costs shall submit a memorandum in opposition to the request within the time permitted by L.R. 105.2. If no such memorandum is filed within the required time, the Clerk may, without notice or hearing, tax all of the requested costs.



## F. REVISION CONTROL

Edition	Sections Amended
1 (6/2010)	Not applicable
2 (8/2011)	<ul style="list-style-type: none"> <li>• I.F (clarified how bills of costs will be treated while an appeal is pending)</li> <li>• II.A (added note explaining the relationship between attorney expenses and taxable costs)</li> <li>• II.C (added new taxable item for service of subpoenas)</li> <li>• II.D.2 (clarified ASCII diskettes and deposition teleconference charges are not taxable by adding subsection b, renumbering subsequent sections, revising new subsection d, added subsection g clarifying that deposition cancellation fees are not taxable)</li> <li>• II.F.1.a (clarified witness fee availability for witnesses during deposition and trial and in waiting to testify at a deposition or trial)</li> <li>• II.H.1 (added new subsection a for a new taxable item for copies directed by the Court; renumbered subsequent sections)</li> <li>• II.H.2.a (clarified the limits on copies obtained for discovery purposes)</li> <li>• II.H.notes 3-4 (changed the citation to the Schedule of Fees and added note 4 concerning taxation of multiple copies of transcripts)</li> <li>• II.I.note (added note explaining the supporting material needed for taxation)</li> <li>• III (added new item 13 prohibiting taxation of late fees)</li> <li>• Appendix B-D (edited citations)</li> <li>• Added Revision Control section as Appendix E</li> </ul>
3 (6/2013)	<ul style="list-style-type: none"> <li>• Annotations added throughout</li> <li>• I.A (clarified the scope of the Clerk's authority)</li> <li>• I.F (clarified when taxation is appropriate while an appeal or post-judgment motion is pending and reorganized subsection)</li> <li>• II.A (clarified the scope of the Clerk's authority)</li> <li>• II.A.note 2 (clarified how costs will be treated when a party does not comply with Local Rule 109.1)</li> <li>• II.B.a (clarified the taxable filing fee includes any administrative fee imposed at the time of filing a civil action)</li> <li>• II.C.note (clarified the treatment of expedited service and what showing is necessary for taxation)</li> <li>• II.D.l-m (added new taxable items for canceled deposition fees and "read and sign" charges)</li> <li>• II.D.1.notes 2-4 (explained method of taxation of multiple requests for the same transcript but in different forms are handled and clarified that official reporter rates are presumptively reasonable; renumbered the subsequent items)</li> <li>• II.D.2.c (deleted discovery prohibition as explained in footnote 8 and renumbered)</li> <li>• II.F.1.a.note (clarified witness fees for corporate representatives), II.H.1 (reworded)</li> <li>• II.H.1.f-h (added new taxable items for Bates stamp number, for</li> </ul>

	<p>certain expenses for preparing electronically stored information, and for discovery-related copies as explained in footnote 26)</p> <ul style="list-style-type: none"><li>• II.H.2 (deleted discovery prohibition as explained in footnote 26, renumbered, and added clarification on when exhibit binders are taxable)</li><li>• II.H.3.notes 3-5 (clarified the presumptively reasonable copy rate, divided prior note 3 into two separate notes, and renumbered prior note 4 as note 5)</li><li>• II.J.2 (clarified that document translations are not taxable as explained in footnote 31),</li><li>• II.K.note 2 (added new note 2 about taxable parties on appeal)</li><li>• Appendix C (added text of Fed. R. App. P. 39(A) and renumbered subsequent appendices)</li></ul>
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