

**UNITED STATES DISTRICT COURT**  
**Procedure For Taxing Costs**  
**in the**  
**District of Minnesota**

Costs shall be submitted on Form AO133 which is provided by the Administrative Office of the United States Courts for this purpose. The form can be requested from the Clerk's Office, United States District Court. The completed AO-133 form shall be submitted with substantiating documentation to the Minneapolis Clerk's office.

Costs generally are not taxed and the Bill of Costs should not be submitted until the following conditions are met:

- 1. the time for filing of the Notice of Appeal has expired,**
- 2. a decision on post-trial motions has been made,**
- 3. the appeal has been decided on the merits or dismissed, or**
- 4. Writ of Certiorari is denied and opinion of the Supreme Court is filed.**

**Office Procedure**

A briefing schedule is sent to counsel of record when the Bill of Cost is filed. An appearance before the Clerk is not required. Costs will be taxed as submitted if objections are not filed. If the matter of costs is resolved prior to taxation by the Clerk, written notification of disposition shall be submitted.

**General Information**

<b>Taxation of Costs on Appeal</b>	See FRAP, Rule 39(d) & (e). <b><i>NOTE: Costs granted at the Court of Appeals level are entered in the judgment rolls upon receipt of the Mandate in the District Court. DO NOT INCLUDE THESE COSTS IN THE AO-133 BILL OF COST FORM.</i></b>
<b>Attorney Fees</b>	Do not incorporate into the Bill of Costs; Refer LR54.3 and 28 U.S.C. § 2412.
<b>Substantiating Documentation</b>	Copies of receipts, statements, bills, checks, etc. must be submitted in support of costs and explanation of necessity for cost items claimed.
<b>Deposition Costs</b>	Generally allowed only when <u>read</u> into the record or <u>received</u> as evidence.
<b>Exhibits</b>	Large or unusual expenditures, such as models, <u>must be approved by the court prior to trial or preparation</u> , or they are generally not allowed. Exhibits must be identified by number if costs are claimed.
<b>Copies</b>	Generally not allowed <u>unless</u> received as an exhibit during trial (number identification). Certified or exemplified copies are generally allowed.
<b>Costs Differentiated from Fees and Expenses</b>	FRCP 54 and Wright & Miller, §§ 2666 and 2677.
<b>Expert Witnesses</b>	The Clerk is authorized to tax only the statutory witness fee of \$40 per day; subsistence if an overnight stay is required (effec. 10/1/01): Minneapolis \$141; St. Paul \$141; Duluth 6/1 to 10/31 \$127 and 11/1 to 5/31 \$98; Rochester \$107; Anoka County \$99; Dakota County \$114; Fergus Falls \$85.00 and \$.365 per mile round trip travel (eff. 1/21/02). See 28 U.S.C. § 1821. Questions should be directed to the appropriate division.
<b>Air Travel</b>	28 U.S.C. § 1821(c)(1): utilize common carrier at the most economical rate available. Receipt(s) must be furnished.

**Reference:**

FRCP Rule 54(d); 28 U.S.C. §§ 1920, 1923 and 1924  
 Federal Practice and Procedure, Wright & Miller  
 Volume X, Sections 2665-2679  
 529-3502

**For Information on Taxation of Costs, contact:**

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 Susan Anderson, Division Manager, Duluth Clerk's Office (218)