

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

BILL OF COSTS HANDBOOK  
*(last revised December 1, 2018)*

This handbook has been prepared to assist parties in properly completing and filing an Application to the Clerk to Tax Costs (“Application”). It is not a substitute for the relevant local rules (L.Rs. 54-1 through 54-8), which every party seeking to tax costs must review before filing an Application. In the event of any conflict between this Handbook and the Local Rules, the Local Rules will control.

### **I. Preparing and Filing an Application to the Clerk to Tax Costs**

The prevailing party is entitled to reasonable costs incurred during the proceedings. No costs are allowed unless a party qualifies as, or is determined by the Court to be, the prevailing party. (L.R. 54-1.) To seek costs, the prevailing party must, within 14 days after the entry of judgment, file and serve a completed Form [CV-59](#) “Application to the Clerk to Tax Costs” with supporting documents attached as exhibits. Unless exempted from electronic filing pursuant to L.R. 5-4.2, the completed Form CV-59 must be e-filed using the Court’s CM/ECF system. Use the event titled “Clerk to Tax Costs (CV-59)” to e-file the Application. (After logging in to CM/ECF, click “Civil” on the blue menu bar at the top of every screen, then click “Applications” under “Motions and Related Filings.” Enter your case number and confirm you’ve selected the correct case, then choose “Clerk to Tax Costs (CV-59)” from the list of available events.)

**Documentation sufficient to support the amount and taxability of each item claimed must be attached to the Form CV-59.** Items not supported by sufficient supporting documentation will not be taxed. (L.R. 54-2.1.) All supporting documents for each category of costs should be attached together. A party seeking to tax costs is responsible for organizing and labeling all supporting documents in a clear, easy-to-follow manner. The Clerk will not sort through an unorganized stack of documents searching for something that may support a particular claimed cost. If the documents that support a claimed cost are not clearly identified and labeled, the cost may not be taxed.

If costs are claimed under Local Rule 54-3.6, also complete Section III of the CV-59 form.

The prevailing party or attorney having knowledge of the facts must complete the Declaration section of the Form CV-59, verifying that the items claimed as costs are correct, the costs have been necessarily incurred in the case, and the services for which fees have been charged were actually and necessarily performed. (28 U.S.C. § 1924.)

### **II. Objections**

Any party against whom costs are claimed may file and serve written objections to any item claimed in an Application within 14 days after service of that Application. Before filing objections, however, the opposing party must meet and confer, or make a good faith effort to do so, with the party claiming costs. (L.R. 54-2.2.) The grounds for every objection must be specifically stated and must identify the document number and page number to which the objection corresponds. **No verbal objections will be considered.**

### **III. Reply**

A written reply to objections may be filed within 3 days after service of an objection under L.R. 54-2.2. The reply must identify the relevant document number and page number. (L.R. 54-2.3.)

#### IV. Delivery of Mandatory Chambers Copies

The mandatory chambers copy required by Local Rule 5-4.5 must, for all Applications to the Clerk to Tax Costs and related objections, replies, and other documents, be delivered to the address below, rather than to the chambers of the assigned District or Magistrate Judge:

United States District Court  
Attn: BOC  
350 West 1<sup>st</sup> Street, Suite 4311  
Los Angeles, CA 90012-4565

Applications to the Clerk to Tax Costs are reviewed by the Clerk's designees and not the assigned district or magistrate judge. The Clerk's designees for all Divisions (Western Division - Los Angeles, Southern Division - Santa Ana, and Eastern Division - Riverside) are Courtroom Operations management staff located in Los Angeles. **Failure to deliver a mandatory chambers copy of an Application to the Clerk's designees at the address above may result in delay in ruling on the Application.**

#### V. Review

Ex parte communication is not permitted. Communication regarding Applications to the Clerk to Tax Costs must be exclusively by email, and opposing counsel must be copied.

After considering any objections, replies, or other documents related to the Application to the Clerk to Tax Costs, the Clerk's designee will tax costs. No hearing on the application will be held unless the Clerk emails the parties notifying them that a hearing will be held. The Clerk does not have discretion to tax any costs not identified as taxable in the Local Rules. (L.R. 54-2.4.)

Review of the Clerk's decision by the Court can be obtained. To do so, file and serve a motion to re-tax costs within 7 days of entry of the Clerk's decision. (To e-file a motion to re-tax costs, use the "Re-Tax Costs" event under "Civil Events" => "Motions and Related Filings" => "Motions.") The review will be limited to the record made before the Clerk and will encompass only those items specifically identified in the motion. (Local Rule 54-2.5.)

- For questions, please contact [Cost\\_BillsLA@cacd.uscourts.gov](mailto:Cost_BillsLA@cacd.uscourts.gov).
- For inquiries regarding CM/ECF technical support, please contact the Helpdesk at 213-894-0242.

#### VI. Taxable Costs

Only items specifically identified as taxable in Local Rules 54-3 through 54-5 are taxable by the Clerk. The Clerk has no discretion to tax any other costs. (L.R. 54-2.4.)

Every cost claimed in an Application must be supported by documentation sufficient to demonstrate both the amount claimed and the taxability of the item. (L.R. 54-2.1.)

If you submit an invoice that contains both taxable and non-taxable costs, highlight or otherwise identify the taxable items being claimed. If you submit an invoice for a cost that is taxable only in part (for instance, an invoice for copies, some of which were necessarily used in the case and some of which were not), provide a breakdown showing what part of the cost is taxable and why. In other words, show your work.

Do not assume that the Court will be able to make any calculations for you or sort out the correct taxable amounts if you do not provide an itemized breakdown. Failure to attach documentation that clearly shows both (1) the exact amount of a claimed item and (2) why that item is taxable is grounds for denial of taxation of that cost.

Review Local Rules 54-3 to 54-5 to determine which costs are taxable. In addition, here are a few specific tips:

**Clerk's Fees (L.R. 54-3.1):** Only fees listed in the Judicial Conference Schedule of Fees District Court Miscellaneous Fee Schedule are taxable—so cite the appropriate section of that schedule when claiming such fees as costs. The fee schedule is available here: <http://www.uscourts.gov/services-forms/fees/district-court-miscellaneous-fee-schedule>.

**Transcripts:** The taxation of transcripts is covered in two different local rules: Local Rule 54-3.4 addresses transcripts of court proceedings and Local Rule 54-3.5 addresses transcripts of oral depositions.

To claim the cost of transcripts of court proceedings, you must provide a Court order or stipulation.

Costs incurred in connection with oral depositions—including, but not limited to, the cost of transcripts—are taxable only to the extent set forth in Local Rule 54-3.5. Note that if the rule requires a court order or stipulation for a certain cost to be taxable, you must attach a copy of that order or stipulation. The Clerk's designees will not comb the docket to find a court order that might make a cost taxable if you do not attach it to your Application.

**Witness Fees (L.R. 54-3.6):** To claim witness fees in an Application, you must also complete Section III of the CV-59. Note that witness fees are only taxable at the statutory rate, no matter who the witness is or what his or her normal hourly rate may be.

**Copy Costs (L.R. 54-3.10):** Copy costs are taxable for copies “necessarily obtained for use in the case”—so if you are seeking the cost of copies, explain how those copies were necessary to the case. If claiming costs for producing copies of documents in a required format are claimed, be sure to attach the agreement or order imposing this required format to the Application.

**Other Costs (L.R. 54-3.12):** While the caption of Local Rule 54-3.12 may suggest that it is a “catch-all” source for claiming costs not otherwise covered in the local rules, the scope of this rule is actually very limited. Only the cost of the physical preparation and duplication of the three categories of items listed in the rule is taxable, and only if a court order allowing the cost is attached to the Application.

**State Court Costs (L.R. 54-13):** Costs incurred in state court prior to removal to federal court are taxable if recoverable under a state statute—so provide a citation to the applicable state statute.

## VII. Attorney's Fees

Any motion or application for attorney's fees must be served and filed within 14 days after the entry of judgment or other final order, unless otherwise ordered by the Court. While Applications to the Clerk to Tax Costs are reviewed by the Clerk's designees, attorney's fees motions are heard by the judge assigned to the case. The two documents must therefore be filed separately and their mandatory chambers copies must be delivered to two different locations.

### VIII. Writs of Execution

Upon request, the Clerk will issue a Writ of Execution to recover attorney's fees awarded by the Court following a judgment and any separate award of costs by the Clerk. (L.R. 54-6). General instructions for obtaining a Writ of Execution are available on the Court's website at [How to Obtain a Writ of Execution](#). To obtain a Writ of Execution for an award of costs or attorney's fees, present one or more of the following to the Clerk:

1. A certified copy of the final judgment and separate Bill of Costs
2. A certified copy of the order awarding attorney's fees; or
3. A mandate of the Court of Appeals to recover costs taxed by the Court of Appeals.