

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA**

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GUIDELINES FOR TAXATION OF COSTS BY THE CLERK

The following is a statement of the custom of the court concerning costs permitted to be taxed by the clerk in adversary proceedings, contested matters, miscellaneous proceedings and appeals pursuant to 28 U.S.C. § 1920, Local Rules 7054-1 and 8014-1 and Bankruptcy Rules 7054, 8014 and 9014.

I. Fees of the Clerk

The following items are taxable:

- a. Filing fee for adversary complaint
- b. Fee for filing or indexing any paper not in a case or proceeding for which a filing fee has been paid.
- c. Filing fee for removal action.
- d. Fee on interest earned on registry deposits.

The following item is not taxable:

Filing fee in an adversary proceeding instituted by the debtor (except for a chapter 11 debtor).

II. Service Fees

The following items are taxable:

- a. Service fees for summons, attachment and other process.
- b. Service fees for trial subpoenas.
- c. Service fees for deposition subpoenas for depositions taxed as costs.
- d. Publication fees where service by publication is ordered by the court.

The following item is not taxable:

Service fees for discovery subpoenas

III. Fees of court reporter for all or any part of the transcript necessarily obtained for use in the case

- a. The costs of the original of a trial transcript, daily transcript (see "c" below) and of a transcript of matters prior or subsequent to trial, is taxable -
 - (1) when requested by the court. Mere acceptance for filing does not constitute a request.
 - (2) at trial stage when, prior to incurring expense, the court determines that it is necessary.
 - (3) prepared pursuant to stipulation of parties with agreement to tax as costs.
 - (4) when used on appeal.
- b. If forma pauperis party prevails, and the United States paid for the transcript, it is taxed in favor of the United States.
- c. Daily transcript (when taxable) is taxed at ordinary rate unless there exists (a) advance determination by court that it is to be taxed or (b) agreement of parties to tax.

The following items are not taxable:

- a. Costs of copies
- b. Costs of daily copy solely for convenience of counsel

IV. Fees of witnesses

Fees are provided by statute at the rate in effect when the witness appeared are strictly adhered to. No distinction is made between the fact and expert witness.

- a. Attendance fee - Allowed amount pursuant to 28 U.S.C. § 1821 for each day (1) in attendance and (2) days necessarily occupied in going to and returning from the place of attendance.
- b. Travel. Allowed amount pursuant to 28 U.S.C. § 1821. When subsistence is allowed, only one round trip is allowed unless the court adjourns for a weekend or for some other reason.

- c. Miscellaneous allowances. Toll charges, bridges, tunnels, ferries, taxicab between places of lodging and carrier terminals, and parking fees within subpoena jurisdiction as allowed pursuant to 28 U.S.C. § 1821(c)(3).
- d. Subsistence is allowed for witnesses pursuant to 28 U.S.C. § 1821 (d).
- e. Settlements. Trial witnesses' fees are taxed even though they did not appear.
- f. Corporate parties. Stockholders, directors, officers, and employees of a corporate party are taxed unless the witness is the real party in interest.

The following items are not taxable:

- a. Discovery witness fees.
- b. Expert witness fees in an amount exceeding that of any other witness.
- c. Witnesses beyond subpoena jurisdiction.

V. Fees for exemplification and copies of papers necessarily obtained for use in case.

The following items are taxable:

- a. Cost of one copy of a document is taxed when introduced into evidence in lieu of original. Copy costs shall be allowed only in the amount set forth in the court's Guidelines for Fee Applications.
- b. The fee of an official certification or proof re non-existence of a document is taxable when introduced into evidence.
- c. The cost of securing translation if the document translated is taxable or the translation is necessary for exemplification of matters before the court.
- d. Exhibits such as maps, graphs, charts, models, surveys and one copy of photographs introduced into evidence.

VI. **Costs incident to taking depositions**

The following items are taxable -

- a. Depositions put into evidence.
- b. Discovery depositions used on motion for summary judgement if the prevailing party in the case prevailed on summary judgement.
- c. Discovery depositions used to defeat a motion for summary judgement.
- d. The costs of videotaped deposition allowed only when authorizing order or stipulation provides for taxing of these costs.
- e. Discovery depositions used for impeachment at a trial or hearing.

VII. **Interpreters**

Interpreter charges are taxable where the court has determined compensation and directed it to be taxed as costs.

VIII. **Mediation**

Mediation costs are taxable where the court has determined compensation and directed it to be taxed as costs.

IX. **Appellate Costs (Bankruptcy Rule 8014)**

- a. Filing and docketing fees for notice of appeal.
- b. Copy costs for production of copies of items designated on appeal as required by Bankruptcy Rule 8006.*
- c. Copy costs for production of appellate briefs and appendices.*
- d. Cost of designated transcripts necessary to determine the appeal.
- e. Bond premiums.

* Copy costs shall be allowed only in the amount set forth in the court's "Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases".