



**UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT**

717 MADISON PLACE, N.W.
WASHINGTON, D.C. 20439

PETER R. MARKSTEINER
CLERK OF COURT

CLERK'S OFFICE
202-275-8000

Information Sheet

Taxation of Costs

Costs are taxed pursuant to Federal Rule of Appellate Procedure 39 and Federal Circuit Rule 39. Please refer to these rules for additional information.

Form and Instructions. The party entitled to costs can access the court's bill of costs form and instruction sheet online at <http://www.cafc.uscourts.gov/rules-of-practice/forms> (Forms 23 and 24).

Stipulated Costs. The parties are encouraged to stipulate to the costs and should note if costs are stipulated when filing a bill of costs

Objections. A bill of costs will be presumed correct in the absence of a timely filed objection.

Paying Costs. Costs are payable to the party awarded costs as follows. In all cases, costs should be paid promptly and are never sent to the court:

- **U.S. Government:** If costs are awarded to the government, they should be paid to the Treasurer of the United States. Where costs are awarded against the government, payment should be made to the person(s) designated under the governing statutes, the court's orders, and the parties' written settlement agreements.
- **Private Parties:** In cases between private parties, payment should be made to counsel for the party awarded costs or, if the party is not represented by counsel, to the unrepresented party.

Paying Sanctions. If the court also imposed monetary sanctions, these sanctions are payable to the opposing party unless the court's opinion provides otherwise. Sanctions should be paid in the same way as costs.