

# Taxation of Costs and Offer of Judgment

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This article reviews the predominant case law, statutes and court rules on taxable and recoverable costs of litigation expenses. It discusses e-discovery, paper document production and processing electronically stored information (ESI) in the context of legal obligations. It comprehensively analyzes federal statutes, federal district court and courts of appeal decisions, and local and appellate court rules, which address the rapidly changing technology of e-discovery. The article explains cost sharing agreements between parties, documenting costs, cost shifting, protective orders and offers of judgment and how these steps and mechanism impact taxable costs. Finally, the author provides recommendations for defense attorneys for controlling taxable costs of litigation.