

Rule 1. Title, Scope, and Purpose; Business Hours; Representation

(a) **TITLE, SCOPE, AND PURPOSE.** These rules may be known as the Rules of Procedure of the Tax Division and may be cited as "Super. Ct. Tax. R. ____." The rules govern the procedure in all actions and proceedings in the Tax Division of the Superior Court of the District of Columbia. They should be construed, administered, and employed by the court and the parties to secure the just, speedy, and inexpensive determination of every action and proceeding.

(b) **BUSINESS HOURS.** Except on legal holidays, the Tax Division must be open during normal business hours as set by the Chief Judge. When practicable, those hours will comport with the hours of operation posted on the Superior Court's website.

(c) **REPRESENTATION.**

(1) *Individuals.* An individual taxpayer may be self-represented or represented by counsel.

(2) *Corporations, Limited Liability Companies, Partnerships, Joint Ventures, Associations, Trusts, or Estates.* A corporation, limited liability company, partnership, joint venture, association, trust, or estate must appear through a member in good standing of the District of Columbia Bar.

COMMENT TO 2025 AMENDMENTS

Section (a) has been amended consistent with other Superior Court rules to delete the location and mailing address of the Tax Division, which is posted on the Superior Court's website and may be subject to change in case of emergency or otherwise. Section (a) also has been amended to state the title, scope, and purpose of the tax rules. Section (b) has been amended consistent with the 2017 amendments to Civil Rule 77 to allow some flexibility for the Chief Judge to change the Tax Division's hours of operation in case of emergency or otherwise. New section (c) replaces former Rule 3(b) and requires that limited liability companies, partnerships, joint ventures, associations, trusts, and estates must appear through counsel. The rule also has been amended consistent with the general restyling of the Superior Court rules.

COMMENT

In section (b) the term "legal holidays" refers to those holidays listed and provided for in Superior Court Rule of Civil Procedure 6(a).