

Rule 4-I. Summons

(a) CONTENTS; AMENDMENTS.

(1) *Contents.* A summons must:

- (A) name the court and the parties;
- (B) be directed to the respondent;
- (C) state the name and address of the petitioner's attorney or—if unrepresented—of the petitioner;
- (D) state the time within which the respondent must appear and defend;
- (E) notify the respondent that a failure to appear and defend will result in a default judgment against the respondent for the relief demanded in the petition;
- (F) be signed by the clerk; and
- (G) bear the court's seal.

(2) *Amendments.* The court may permit a summons to be amended.

(3) *Service Outside the District of Columbia.* A summons should correspond as nearly as possible to the requirements of a statute or rule whenever service is made pursuant to a statute or rule that provides for service of a summons on a party not an inhabitant of or found within the District of Columbia.

(b) **ISSUANCE.** A prepared summons, with copies for each respondent named in the petition, must be delivered to the Tax Division at the time the petition is filed. If additional process is required, a prepared summons for the additional process must also be delivered to the Tax Division. On receipt and due notation, the Tax Division will return all but one copy of the summons to the petitioner or the petitioner's agent for service of process in accordance with Rule 4-I(c), recording on all copies the date of return to the petitioner or the petitioner's agent.

(c) **SERVICE.**

(1) *In General.* A summons must be served with a copy of the petition, any order under Rule 4-I(e)(3) permitting an alternative method of service, and any other order directed by the court to the parties at the time of filing. The petitioner is responsible for having the summons, petition, and any order directed by the court to the parties at the time of filing served within the time allowed by Rule 4-I(m) and must furnish the necessary copies to the person who makes service.

(2) *By Whom.* Any person who is at least 18 years of age and not a party may serve a summons and petition.

(3) *[Vacant].*

(4) *By Registered or Certified Mail.* Any respondent described in Rule 4-I(e), (f), (h), or (j) may be served by mailing a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the person to be served by registered or certified mail, return receipt requested.

(5) *By First-Class Mail with Notice and Acknowledgment.*

(A) *Requesting an Acknowledgment of Service.* Any respondent described in Rule 4-I(e), (f), or (h) may be served by mailing—by first-class mail, postage prepaid, to the person to be served:

- (i) a copy of the summons, petition and any order directed by the court to the parties at the time of filing;
- (ii) 2 copies of the Notice and Acknowledgment form maintained by the Tax Division or a form that is substantially similar in format and content to that form; and

(iii) a return envelope, postage prepaid, addressed to the sender.

(B) *Failure to Acknowledge Service.* Unless good cause is shown for not doing so, the court must order the party served to pay:

(i) the costs incurred in securing an alternative method of service authorized by this rule if the person served does not complete and return the Notice and Acknowledgment of receipt of the summons within 60 days after mailing; and

(ii) the reasonable expenses, including attorney's fees, of any motion required to collect those service expenses.

(6) *Manner of Conducting Service.* Service of process pursuant to Rule 4-I(c)(2) or (4), or acknowledgment of service pursuant to Rule 4-I(c)(5), may, at the petitioner's or the court's election, be attempted either concurrently or successively.

(7) *Emergency Declaration Authorizing Alternative Methods of Service.*

(A) *In general.* To the extent authorized by emergency order of the Chief Judge pursuant to D.C. Code § 11-947, service on any respondent described in Rule 4-I(e), (h)(1), and (j) may be effected using a method of service that is reasonably calculated to give actual notice of the action to the party to be served.

(B) *Diligent Efforts Not Required.* Unless otherwise ordered by the court, the serving party is not required to make diligent efforts to accomplish service by methods prescribed by Rule 4-I(e)(3)(C) in the event of an emergency declaration under Rule 4-I(c)(7)(A).

(C) *Proof of Service.* The proof of service filed by the serving party must establish that the alternative method used was reasonably calculated to give actual notice of the action to the party being served.

(d) [Vacant].

(e) **SERVING AN INDIVIDUAL WITHIN THE UNITED STATES.** Unless applicable law provides otherwise, an individual—other than a minor, an incompetent person, or a person whose acknowledgment has been filed—may be served anywhere in the United States by:

(1) following District of Columbia law, or the state law for serving a summons in an action brought in courts of general jurisdiction in the state where service is made; or

(2) doing any of the following:

(A) delivering a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the individual personally;

(B) leaving a copy of each at the individual's dwelling or usual place of abode with someone of suitable age and discretion who resides there; or

(C) delivering a copy of each to an agent authorized by appointment or by law to receive service of process.

(3) *Alternative Methods of Service.*

(A) *In General.* If the court determines that, after diligent effort, a party has been unable to accomplish service by a method prescribed in Rule 4-I(c) or (e)(1)-(2), the court may permit an alternative method of service that the court determines is reasonably calculated to give actual notice of the action to the party to be served.

(B) *Examples.* Alternative methods of service include:

(i) delivering a copy to the individual's employer by leaving it at the individual's place of employment with a clerk or other person in charge;

(ii) transmitting a copy to the individual by electronic mail if the serving party:

(a) shows that the party to be served used this method for successful communication within the past 6 months; and

(b) sends a copy, by first class mail, to the last-known business or residential address of the person to be served; or

(iii) any other manner that the court deems just and reasonable.

(C) *Proof of Diligent Efforts.* The party seeking to use an alternative method of service must file a motion with an affidavit specifying the diligent efforts to serve by methods prescribed in Rule 4-I(c) or (e)(1)-(2).

(D) *Proof of Service.* The court may specify how the party must prove that service was accomplished by the alternative method.

(4) *Posting Order of Publication on the Court's Website.* In a case where the court has authorized service by publication, and on a finding that the petitioner is unable to pay the cost of publishing without substantial financial hardship, the court may permit publication to be made by posting the order of publication on the court's website.

(f) **SERVING AN INDIVIDUAL IN A FOREIGN COUNTRY.** Unless applicable law provides otherwise, an individual—other than a minor, an incompetent person, or a person whose acknowledgment has been filed—may be served at a place not within the United States:

(1) by any internationally agreed means of service that is reasonably calculated to give notice, such as those authorized by the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents;

(2) if there is no internationally agreed means, or if an international agreement allows but does not specify other means, by a method that is reasonably calculated to give notice:

(A) as prescribed by the foreign country's law for service in that country in an action in its courts of general jurisdiction;

(B) as the foreign authority directs in response to a letter rogatory or letter of request; or

(C) unless prohibited by the foreign country's law, by:

(i) delivering a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the individual personally; or

(ii) using any form of mail that the Tax Division addresses and sends to the individual and that requires a signed receipt; or

(3) by other means not prohibited by international agreement, as the court orders.

(g) **SERVING A MINOR OR AN INCOMPETENT PERSON.** A minor or an incompetent person in the United States must be served by following District of Columbia law (D.C. Code §§ 13-332 and -333) or the state law for serving a summons or like process on such a respondent in an action brought in the courts of general jurisdiction of the state where service is made. A minor or an incompetent person who is not within the United States must be served in the manner prescribed by Rule 4-I(f)(2)(A), (f)(2)(B), or (f)(3).

(h) **SERVING A CORPORATION, PARTNERSHIP, OR ASSOCIATION.** Unless applicable law provides otherwise or the respondent's acknowledgment has been filed, a domestic or foreign corporation, or a partnership or other unincorporated association that is subject to suit under a common name, must be served:

(1) in the United States:

(A) in the manner prescribed by Rule 4-I(e)(1) for serving an individual; or

(B) by delivering a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to an officer, a managing or general agent, or any other agent authorized by appointment or by law to receive service of process and—if the agent

is one authorized by statute and the statute so requires—by also mailing a copy of each to the respondent, or

(2) at a place not within the United States, in any manner prescribed by Rule 4-I(f) for serving an individual, except personal delivery under Rule 4-I(f)(2)(C)(i).

(i) [Vacant].

(j) SERVING THE DISTRICT OF COLUMBIA.

(1) *In General.* A copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the Mayor of the District of Columbia (or designee) and the Attorney General for the District of Columbia (or designee), must be served on The District of Columbia by:

(A) email to the email address designated by the Attorney General for this purpose and prescribed by court order;

(B) delivering pursuant to Rule 4-I(c)(2); or

(C) mailing pursuant to Rule 4-I(c)(4).

(2) *Designees.* The Mayor and the Attorney General may each designate an employee for receipt of service of process by filing a written notice with the Tax Division.

(3) *Service on a Nonparty.* In any action attacking the validity of an order of an agency or officer of the District of Columbia not made a party, a copy of the summons, petition, and any order directed by the court to the parties at the time of filing must also be delivered or mailed to the officer or agency.

(k) TERRITORIAL LIMITS OF EFFECTIVE SERVICE. Serving the summons, petition, and any order directed by the court to the parties at the time of filing or filing an acknowledgment of service establishes personal jurisdiction over a respondent:

(1) who is subject to the jurisdiction of this court;

(2) who is a party joined under Civil Rule 14 or 19 and is served at a place not more than 100 miles from the place of the hearing or trial; or

(3) when authorized by a federal or District of Columbia statute.

(l) PROVING SERVICE.

(1) *Affidavit Required.* Unless service is acknowledged, proof of service must be made to the court.

(A) *Service by Delivery.* If service is made by delivery pursuant to Rule 4-I(c)(2), the return of service must be made under oath and must specifically state:

(i) the caption and number of the case;

(ii) the process server's name, residential or business address, and the fact that he or she is 18 years of age or older;

(iii) the time and place when service was made;

(iv) the fact that the summons, petition, and any order directed by the court to the parties at the time of filing were delivered to the person served; and

(v) if service was made by delivery to a person other than the party named in the summons, then specific facts from which the court can determine that the person to whom process was delivered meets the appropriate qualifications for receipt of process set out in Rule 4-I(e)–(j).

(B) *Service by Registered or Certified Mail.* If service is made by registered or certified mail under Rule 4-I(c)(4), the return must be accompanied by the signed receipt attached to an affidavit which must specifically state:

(i) the caption and number of the case;

- (ii) the name and address of the person who posted the registered or certified letter;
- (iii) the fact that the letter contained the summons, petition, and any order directed by the court to the parties at the time of filing; and
- (iv) if the return receipt does not purport to be signed by the party named in the summons, then specific facts from which the court can determine that the person who signed the receipt meets the appropriate qualifications for receipt of process set out in Rule 4-I(e)–(j).

(2) *Service Outside the United States.* Service not within the United States must be proved as follows:

- (A) if made under Rule 4-I(f)(1), as provided in the applicable treaty or convention; or
- (B) if made under Rule 4-I(f)(2) or (f)(3), by a receipt signed by the addressee, or by other evidence satisfying the court that the summons, petition, and any order directed by the court to the parties at the time of filing were delivered to the addressee.

(3) *Validity of Service; Amending Proof.* Failure to prove service does not affect the validity of service. The court may permit proof of service to be amended.

(m) **TIME LIMIT FOR SERVICE.**

(1) *Time Limit; Proof.*

(A) *In General.* Within 60 days of the filing of the petition or, if an order of publication has been issued, within 60 days from the return date specified in the order, the petitioner must file either an acknowledgment of service or proof of service of the summons, petition, and any order directed by the court to the parties at the time of filing. A separate acknowledgement or proof must be filed as to each respondent who has not responded to the petition.

(B) *Exceptions to Rule 4-I(m)(1)(A) for Service Outside of the United States.* When service is made under Rule 4-I(f), (h)(2), or (j), the plaintiff must follow the deadlines specified in the relevant statute, treaty, or other international law.

(2) *Motion for Extension of Time.* Prior to the expiration of any of the foregoing time periods, the petitioner may make a motion to extend the time for service. The motion must set forth in detail the efforts that have been made, and will be made in the future, to obtain service. The court, if the petitioner shows good cause, must extend the time for an appropriate period.

(3) *Service After Granting Extension of Time.* Along with the materials identified in Rule 4(c)(1), the petitioner must serve on the party to be served a copy of the order granting a motion for extension of time and notice of the new court date. Proof of service pursuant to Rule 4(I) must include, in addition to the materials identified in that rule, the order granting the motion for extension of time and notice of the new court date.

(4) *Dismissal.* With the exception of cases where service is made under Rule 4-I(f), (h)(2), or (j), or Civil Rule 54-II, the petitioner's failure to comply with the requirements of this rule will result in the dismissal without prejudice of the petition. The Tax Division will enter the dismissal and serve notice on all the parties.

COMMENTS TO 2025 AMENDMENTS

This new rule is substantially similar to Civil Rule 4 and complements the 2025 amendments to Tax Rule 3. The rule differs from Civil Rule 4 as necessary to conform to proceedings in the Tax Division. For example, the terms petition, petitioner, and

respondent are substituted for complaint, plaintiff, and defendant, respectively, as used in the civil rule. Section (j) addresses service of the summons and petition on the District of Columbia as applicable in civil tax actions before the Division, but excludes those provisions of the civil rule addressing service on other District agencies and officials or foreign, state, and local governments. Similarly, section (i) of Civil Rule 4 addressing service on the United States is omitted because it is not applicable.