

Rule 4. Form and Style of Filings, Fees

(a) FORM AND STYLE. Filings must include a caption in the manner shown in the applicable petition form maintained by the Tax Division under Rule 6(b), omitting all prefixes and titles (such as “Mrs.”, “Dr.”, etc.). A docket number must be placed on all documents filed in the proceedings after the petition and must be referred to in all papers in the proceedings. The name of any estate, trust, or other beneficiary for whom petitioner may act must precede petitioner’s name, e.g., “Estate of John Doe, deceased, Richard Roe, Personal Representative.” All papers filed by or on behalf of a party must set forth the name, full residence address, telephone number, and email address of the party. In addition, if a party is represented by counsel, all pleadings or other papers must set forth the name, office address, telephone number, email address, and Bar number of the attorney. The names, addresses, telephone numbers, and email addresses provided will be conclusively deemed to be correct and current. It is the obligation of the attorney or unrepresented party whose address, telephone number or email address has changed to immediately notify the Tax Division and all other attorneys and unrepresented parties named in the case of this change.

(b) FILING. The Superior Court is considered always open for filing any paper, issuing and returning process, making a motion, or entering an order. Documents must be filed as permitted or required by statute, Civil Rule 5(d)(3)-(7), or administrative order.

(c) FEES. Fees will be assessed upon filing according to the Civil Division fee schedule as prescribed in Civil Rule 202.

COMMENT TO 2025 AMENDMENTS

Section (a) has been amended to require that filings include an email address for the respective party or parties. Section (b) has been amended to reflect that the Superior Court is always considered open for filing purposes and that electronic filing is available under applicable court rules and administrative orders. Section (c) has been amended to clarify that fees are assessed according to the Civil Division’s fee schedule and to delete the amount of the filing fee, which may be subject to change. The rule also has been amended to conform with the general restyling of the Superior Court rules.

COMMENT

While the Court may accept documents during hearings or trials, such filings are discouraged and should not be regarded as a normal or usual practice.