

### Rule 3. Rules of Court

(a) Applicable Civil Division Rules. Except where inappropriate or inconsistent with the Rules of this Division, the following Superior Court Rules of Civil Procedure are applicable to actions brought in the Tax Division of the Court:

Rule 5 (e) (2) (A) - (C), (E) – (H); 5(f)	(Service and filing of pleadings and other papers)
Rule 6	(Time)
Rule 6-I	(Continuous session of Court)
Rule 7-I	(Stipulations)
Rule 9-I(c) & (d)	Verifications and affidavits
Rule 11	(Signing of pleadings, motions, and other papers; sanctions)
Rule 12-I (k)	(Motions for summary judgment)
Rule 13	(Counterclaim and cross-claim)
Rule 15	(Amended and supplemental pleadings)
Rule 16-II	(Failure to appear for conference)
Rule 17	(Parties plaintiff and defendant; capacity)
Rule 23, 23-I and 23.2	(Class actions)
Rule 24	(Intervention)
Rule 25	(Substitution of parties)
Rule 26-34 and 36-37	(Depositions and discovery)
Rule 28-I	(Depositions and outside forum jurisdiction)
Rule 39-I	(Appearance at trial)
Rule 39-II	(Number of counsel)
Rule 42(a)	(Consolidation)
Rule 43	(Evidence)
Rule 43-I	(Record made in regular course of business; photographic copies)
Rule 44	(Proof of official record)
Rule 44-I	(Proof of statutes, ordinances, and regulations)
Rule 44-I	(Determination of foreign law)
Rule 45	(Subpoena)
Rule 46	(Exceptions unnecessary)
Rule 53	(Masters)
Rule 53-I	(Auditor- Master Fees)
Rule 53-II	(Deposit for expenses)
Rule 54(a) & (b)	(Judgments)
Rule 54-II	(Waiver of costs)
Rule 56	(Summary judgment)
Rule 60	(Relief from judgment or order)
Rule 61	(Harmless error)
Rule 62	(Stay of proceedings to enforce a judgment)
Rule 62-I	(Supersedeas bond)
Rule 63	(Inability of a judge to proceed)
Rule 63-I	(Bias or prejudice of a judge)
Rule 65	(Injunctions)

Rule 65.1	(Security: Proceedings against sureties)
Rule 77(a), (b) & (d)	(Superior Court and Clerk)
Rule 79	(Books and records kept by clerk and entries therein)
Rule 79-1	(Copies and custody of papers filed)
Rule 80	(Stenographer; stenographic report or transcript of evidence)
Rule 82	(Jurisdiction unaffected)
Rule 83-l	(Amendments of or additions to Superior Court Rules of Civil Procedure)
Rule 101	(Appearance and withdrawal of attorneys)
Rule 102	(Disciplinary proceedings against attorneys)
Rule 103	(Employees not to practice law)
Rule 201	(Recording of Court proceedings; release of transcripts)
Rule 202	(Fees)
Rule 203	(Free press-Fair trial)

(b) Personal representation. In civil proceedings, any individual taxpayer may appear pro se; no corporation shall appear as a petitioner except through a member in good standing of the District of Columbia Bar; and any partnership, joint venture, association, trust, estate, or receiver may appear by an authorized representative.

#### COMMENT

With respect to motions for summary judgment that are analogous to motions filed under SCR Civ 12-l(k), the time limit for filing and responding to such motions is governed by Tax Rule 9. With respect to service of motions for substitution of parties or of any other motion, Tax Rule 5 controls the service of such motions.

Section (b) was revised to be consistent with the practice in the Civil Division to make clear that corporations shall be represented by counsel.