

**Rule 68. Offer of Judgment**

(a) **MAKING AN OFFER; JUDGMENT ON AN ACCEPTED OFFER.** At least 14 days before the date set for trial, a party defending against a claim may serve on an opposing party an offer to allow judgment on specified terms, with the costs then accrued. If, within 14 days after being served, the opposing party serves written notice accepting the offer, either party may then file the offer and notice of acceptance, plus proof of service. The clerk must then enter judgment.

(b) **UNACCEPTED OFFER.** An unaccepted offer is considered withdrawn, but it does not preclude a later offer. Evidence of an unaccepted offer is not admissible except in a proceeding to determine costs.

(c) **OFFER AFTER LIABILITY IS DETERMINED.** When one party's liability to another has been determined but the extent of liability remains to be determined by further proceedings, the party held liable may make an offer of judgment. It must be served within a reasonable time—but at least 14 days—before the date set for a hearing to determine the extent of liability.

(d) **PAYING COSTS AFTER AN UNACCEPTED OFFER.** If the judgment that the offeree finally obtains is not more favorable than the unaccepted offer, the offeree must pay the costs incurred after the offer was made.

**COMMENT TO 2017 AMENDMENTS**

This rule is identical to *Federal Rule of Civil Procedure 68*, as amended in 2007 and 2009.