



UNITED STATES TAX COURT
Washington, D.C. 20217

May 29, 2020

Administrative Order No. 2020-03¹

Subject: Limited Entry of Appearance Procedures, Effective June 1, 2020

I. Background

The mission of the United States Tax Court is to provide a national forum for the expeditious resolution of disputes between taxpayers and the Internal Revenue Service; for careful consideration of the merits of each case; and to ensure a uniform interpretation of the Internal Revenue Code.

A petitioner's counsel enters an appearance by subscribing the Petition (or other initial pleading) or by filing an Entry of Appearance or Substitution of Counsel. Rule 24, Tax Court Rules of Practice and Procedure. The counsel's representation is effective until resolution of the case or the Court's granting counsel's Motion to Withdraw as Counsel in accordance with Rule 24(c), Tax Court Rules of Practice and Procedure. The Rule specifically provides that the Court may, in its discretion, deny such Motion to Withdraw as Counsel.

Limited representation is permitted by Rule 1.2(c), Model Rules of Professional Conduct of the American Bar Association (ABA). Rule 201(a), Tax Court Rules of Practice and Procedure, provides that practitioners before the Court shall carry on their practice in accordance with the letter and spirit of the Model Rules. Limited representation constitutes an attorney-client relationship in which, by advance agreement of counsel and petitioner, the legal services provided by counsel to petitioner are limited in scope and duration to less than full representation.

¹ This Administrative Order supersedes Administrative Order 2019-01, issued May 10, 2019. In 2019, the Court adopted procedures to permit admitted practitioners in good standing to enter a limited appearance, effective at the beginning of the 2019 Fall Term. On May 29, 2020, the Court adopted revised Limited Entry of Appearance procedures to facilitate remote proceedings, effective June 1, 2020.

II. Limited Entry of Appearance Procedures

In accordance with Rule 201(a), Tax Court Rules of Practice and Procedure, and Rule 1.2(c), ABA Model Rules of Professional Conduct, practitioners admitted to practice and in good standing with the Court may, subject to the provisions contained herein, file a [Limited Entry of Appearance](#) in the form attached to this Administrative Order. The form is also available on the Court's website.

A practitioner admitted to practice, in good standing, and upon concurrence by petitioner(s) may limit an appearance to a specific date or activity listed on the Limited Entry of Appearance form. The Limited Entry of Appearance form must (1) be executed by the practitioner, (2) be consented to by petitioner(s), and (3) be filed electronically (unless counsel is otherwise exempt from eFiling).

A Limited Entry of Appearance may not be filed in a case before the Court's issuance of the Notice Setting Case for Trial or after the adjournment of the Trial Session on which the case is set for trial.

A practitioner's limited appearance will end after the filing of a [Notice of Completion](#) in the form attached to this Administrative Order. The form is also available on the Court's website. The Notice of Completion must be served on all parties.

A practitioner may not, without Court approval, terminate a limited appearance in a case at a date earlier than that indicated in a previously filed Limited Entry of Appearance. To seek early termination of a limited appearance, a practitioner must file a Motion to Withdraw as Counsel. The Judge retains the same power that he/she would have with a standard entry of appearance in deciding whether to (a) grant a Motion to Withdraw as Counsel from a limited appearance and/or (b) to terminate a practitioner's appearance earlier than that described in the Limited Entry of Appearance.

Service of notices or documents on a practitioner who has filed a Limited Entry of Appearance (1) is required only during the time the Limited Entry of Appearance is in effect; (2) must also be made on the petitioner(s); and (3) does not extend the time of the practitioner's appearance if made outside the time period set forth in the Limited Entry of Appearance.

Maurice B. Foley
Chief Judge

UNITED STATES TAX COURT

WASHINGTON, DC 20217

_____)	
)	
Petitioner(s),)	
)	
v.)	Docket No. _____.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

LIMITED ENTRY OF APPEARANCE

The undersigned, being duly admitted and in good standing to practice before the United States Tax Court, hereby enters a limited entry of appearance for petitioner(s) in the above-entitled case. The appearance is limited with respect to the _____ Trial Session.

With respect to the above-referenced Trial Session, the appearance is further limited to (check all that apply):

- Pre-Trial conference on date(s):_____.
- Representation regarding the following motion(s), including participation in a hearing on the motion(s):
_____.
- Representation during the duration of a Calendar Call with respect to this case.
- Other representation not listed above on the following date(s):_____.

This limited entry of appearance shall be filed electronically unless the undersigned has requested and been granted an exception from the electronic filing requirement.

The limited appearance will terminate when the undersigned has filed with the Clerk of the Court a Notice of Completion.

I have informed petitioner(s) of the terms of my limited entry of appearance. Petitioner(s) have given informed consent to my limited entry of appearance.

A copy of this Limited Entry of Appearance has been served on all parties or their counsel.

(Counsel's Signature)

(Counsel's Printed Name)

(Office Address)

(City, State, ZIP Code)

Date: _____

(Telephone No. (include area code))

(Tax Court Bar Number)

UNITED STATES TAX COURT

WASHINGTON, DC 20217

_____)	
)	
Petitioner(s),)	
)	
v.)	Docket No. _____.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

NOTICE OF COMPLETION

As of the ____ day of _____, 20____, the undersigned counsel completed representation specified in the undersigned counsel’s Limited Entry of Appearance filed on _____.

The filing of this Notice hereby terminates my appearance without necessity of leave of Court. I have informed my client that my appearance was limited and is now terminated.

I served a copy of this Notice of Completion on all parties or their counsel and on my client as set forth in the attached Certificate of Service.

(Counsel’s Signature)

(Date)

(Counsel’s Printed Name)

(Office Address)

(City, State, ZIP Code)

(Telephone No. (include area code))

(Tax Court Bar Number)

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing paper was served on _____ by (delivering the same to _____ at _____ on _____) or (mailing the same on _____ in a postage-paid wrapper addressed to _____ at _____).

Dated: _____
_____ Party or Counsel