



UNITED STATES TAX COURT
Washington, D.C. 20217

May 29, 2020
Revised June 19, 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¹ Administrative Order 2020-03, issued May 29, 2020, superseded Administrative Order 2019-01, issued May 10, 2019.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 (LEA) procedures to facilitate remote proceedings, effective June 1, 2020. On June 19, 2020, the Court adopted further revisions to the LEA procedures. This revised Administrative Order reflects the further revised procedures.

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 with informed consent 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).²

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 Limited Entry of Appearance may, however, be filed with respect to cases for those trial sessions that were canceled due to COVID-19.

A practitioner's limited appearance will end after the filing of the required [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

² If counsel is exempt from eFiling, the Limited Entry of Appearance form must be accompanied by a certificate of service when filed with the Court.

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