



UNITED STATES TAX COURT

Washington, DC 20217

www.ustaxcourt.gov

Frequently Asked Questions Regarding Limited Entries of Appearance

Q1: What is a limited entry of appearance?

A1: A limited entry of appearance allows a practitioner who is admitted to practice before the United States Tax Court and in good standing to limit an appearance on behalf of petitioner(s) for certain purposes.

Q2: How is a limited entry of appearance different from an entry of appearance?

A2: A practitioner, who is admitted to practice before the Court and in good standing, can enter an appearance in a case by signing and filing a petition or by filing an entry of appearance form. See Rule 24, Tax Court Rules of Practice and Procedure. An entry of appearance is not limited and stays in effect until the proceedings at the Court end or the Court by order permits counsel to withdraw.

In contrast, a limited entry of appearance:

- indicates that a practitioner is limiting his or her appearance to a specific date or activity listed on the Limited Entry of Appearance form relating to a scheduled Trial Session;
- cannot be filed before the Notice Setting Case for Trial is issued or after adjournment of a scheduled Trial Session, except that a limited entry of appearance may be filed with respect to cases for those trial sessions that were canceled due to COVID-19; and
- requires the filing of a Notice of Completion when the date or activity has ended.

Q3: Can a practitioner already appearing in a case later file a limited entry of appearance?

A3: No. If you have filed an entry of appearance or signed a petition, you cannot later file a limited entry of appearance unless or until the Court has allowed you to withdraw your entry of appearance.

Q4: Can a practitioner who filed a limited entry of appearance later file a standard entry of appearance?

A4: Yes. If you file a limited entry of appearance you can later file an entry of appearance with the consent of petitioner(s).

Q5: Does a limited entry of appearance limit my professional responsibilities?

A5: No. Practitioners must still abide by the Model Rules of Professional Responsibility, including the rules regarding competent representation and conflicts of interest. See, e.g., Rules 1.2, 4.2, and 6.5, American Bar Association Model Rules of Professional Conduct; Rule 201(a), Tax Court Rules of Practice and Procedure.

Q6: Will filing a limited entry of appearance form grant me electronic access to a petitioner's case record?

A6: Yes, but only for the time or activity specified in the limited entry of appearance form, or until the Trial Session has ended.

Q7: When can I file a limited entry of appearance?

A7: Any time after the Court issues the notice setting a case for trial.

Q8: Can I file a limited entry of appearance to represent petitioner(s) only with respect to a particular issue in a case?

A8: No. Limited entries of appearance may be filed with respect to a particular time period (such as June 1-30, 2020) or activity (such as a pre-trial conference call, calendar call, or a particular motion) but not with respect to a specific issue within a case.

Q9: How do I file a limited entry of appearance?

A9: File a limited entry of appearance form. Limited entries of appearance, like entries of appearance, must be filed electronically unless you have requested and have been granted an exception from the Court's electronic filing requirement. If you are not admitted to practice or are not in good standing, you will not be recognized by the Court and should not file an entry of appearance.

Q10: When do I file a limited entry of appearance form?

A10: You may file a limited entry of appearance form no sooner than the date the Notice Setting Case for Trial has been issued. A limited entry of appearance may, however, be filed with respect to cases for those trial sessions that were canceled due to COVID-19.

Q11: What information is needed to complete the form?

A11: Be sure to include the name of the petitioner(s) and the docket number on the form. Note that a separate limited entry of appearance form must be filed in each case in which you wish to enter your limited appearance.

Q12: Do I need petitioner's permission to limit my entry of appearance?

A12: Yes. You must discuss any entry of appearance, be it limited or not, with the petitioner(s). A copy of the form must be provided directly to all parties or their counsel.

Q13: When does the limited entry of appearance end?

A13: A practitioner's limited entry of appearance will end after the filing of a notice of completion at the earlier of (1) the adjournment of the Trial Session or (2) as specified in the limited entry of appearance. The Notice of Completion must be served on all parties.

- If you seek to terminate your limited entry of appearance earlier than indicated, you must ask the Court for leave to withdraw.
- The Court may determine that the limited entry of appearance should be terminated at an earlier time. In that event, the Court will issue an order.
- A separate Notice of Completion must be filed in each case in which you have entered a limited entry of appearance.

Q14: Can a limited entry of appearance be filed once a trial session has ended?

A14: No. If you want to enter an appearance on behalf of a petitioner after a trial session has ended, you must file a traditional entry of appearance.

Is a limited entry of appearance appropriate in the following circumstances?	
I want to represent petitioner(s) in a pretrial conference with the Court.	YES
I want to represent petitioner(s) with respect to a motion filed before the start of the trial session.	YES
I want to represent petitioner in a limited capacity with respect to a case on a trial session that was canceled due to COVID-19.	YES
I want to accompany petitioner(s) and speak to the Court on petitioner's behalf.	YES
I want to request a continuance or respond to a motion filed by respondent.	YES
I entered a limited appearance for the purposes of representing petitioner(s) during a pre-trial conference. Now I would like to continue my representation during the Trial Session.	<p>YES</p> <p>If you want to continue your representation during the Trial Session, you must file a new limited entry of appearance form or you may file a general entry of appearance.</p>
My limited representation has ended, do I need to do anything else?	<p>YES.</p> <p>You must file a Notice of Completion and serve it on all parties and the Court.</p>
I want to talk with respondent's counsel about settlement with petitioner(s) on the telephone with or next to me.	NO
I want to talk to petitioner(s) about his/her/their case but not to respondent's counsel or to the Court.	NO