



UNITED STATES TAX COURT
Washington, DC 20217

Frequently Asked Questions Regarding Limited Entries of Appearance

Q: What is a limited entry of appearance?

A: 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) to a specific date or dates during a scheduled Trial Session.

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

A: 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. An entry of appearance form may be filed electronically.

In contrast, a limited entry of appearance:

- indicates that a practitioner is limiting his or her appearance to a specific date or dates during a scheduled Trial Session;
- ends at the earlier of the end of the specified day(s) or the adjournment of the scheduled Trial Session, unless the Court by order directs an earlier termination date;
- cannot be filed electronically (i.e., must be filed in paper); and
- cannot be filed before the start of a scheduled Trial Session or after adjournment of a scheduled Trial Session.

A limited entry of appearance form that is filed electronically and/or before the start of a trial session will be stricken from the record.

Q: When does the limited entry of appearance end?

A: A practitioner's limited entry of appearance will automatically terminate at the earlier of (1) the adjournment of the Trial Session or (2) the end of the day(s) specified in the limited entry of appearance.

- 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.

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

A: 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.

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

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

Q: Does a limited entry of appearance limit professional responsibilities?

A: 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.

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

A: No. A petitioner, however, may choose to share their electronic access.

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

A: You may file a [limited entry of appearance form](#) no sooner than the beginning of the first day of a scheduled Trial Session. The Trial Clerk will have forms available at

the scheduled Trial Session. The form must be filed with the Trial Clerk at the scheduled Trial Session. Once the form is filed, the Trial Clerk will verify that you are admitted to practice before the Court and are in good standing. If you are not admitted to practice or are not in good standing, the form will not be accepted by the Court.

Q: What information is needed to complete the form?

A: 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 limit your appearance.

Q: Do I need petitioner’s permission to limit my entry of appearance?

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

Is a limited entry of appearance appropriate in the following circumstances?	
I want to stand with petitioner(s) and speak to the Court on their behalf.	YES
I want to request a continuance or respond to a motion filed by respondent.	YES
I entered a limited appearance for the first day of the Trial Session and appeared on behalf of petitioner(s) during Calendar Call but I would like to continue my appearance only for the trial scheduled on another day of the same Trial Session.	YES You may file a new limited entry of appearance form and designate an additional day for your appearance or you may enter an entry of appearance to represent petitioner(s) without limitation.
I want to talk with respondent’s counsel about settlement with petitioner(s) 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