



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

May 29, 2020

Via email (Rules@ustaxcourt.gov)

Stephanie A. Servoss
Clerk of the Court
United States Tax Court
400 Second Street, NW, Room 111
Washington, DC 20217

Re: Proposed Amendments to the Tax Court Rules of Practice and Procedure

Dear Ms. Servoss:

On behalf of the IRS Office of Chief Counsel, thank you for the opportunity to comment on the proposed amendments to the Tax Court Rules of Practice and Procedure, announced by press release dated April 21, 2020. The proposed amendments affect Rule 24 – Appearance and Representation and make conforming amendments to other Tax Court Rules.

We offer two comments:

With respect to Rule 24(b)(2)(B), regarding a paper filed by an authorized representative or fiduciary, we recommend that the Rule require the authorized representative or fiduciary to state the capacity in which that person is appearing, for example, president or executor, in addition to the person's contact information.

Accordingly, we recommend that the Rule be revised as follows:

(b) Representation Without Counsel:

* * *

(2) Required Information:

* * *

(B) If the initial pleading or other paper is filed by an authorized representative or fiduciary, it must also include the authorized representative's or fiduciary's name, mailing address, email address (if any), ~~and~~ telephone number, and capacity in which the authorized representative or fiduciary is appearing.

With respect to Rule 24(c)(2), addressing the procedure to request leave to withdraw as counsel, and Rule 24(c)(3), addressing the procedure by which a party may request leave to withdraw the appearance of that party's counsel, we recommend that the Rule clarify that leave of the Court is not required to file a motion to withdraw under the Rule, and that a separate motion for leave to file a motion to withdraw is not required to be filed while lodging the motion to withdraw itself.

Accordingly, we recommend that the Rule be revised as follows:

(c) Withdrawal of Counsel:

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(2) *Motion to Withdraw as Counsel*: Counsel desiring to withdraw as counsel for a party but who is ineligible to do so under subparagraph (c)(1) must file a ~~motion requesting leave~~ Motion to Withdraw as Counsel.

(3) *Motion to Withdraw Counsel by Party*: A party desiring to withdraw the appearance of that party's counsel must file a ~~motion requesting leave~~ Motion to Withdraw Counsel by Party.

We appreciate this opportunity to comment on the proposed amendments to the Court's Rules of Practice and Procedure. Please do not hesitate to contact me if you desire any additional information or wish to discuss our comments and recommendations in further detail.

Sincerely,

Kathryn A. Zuba
Associate Chief Counsel
(Procedure & Administration)

cc: Alexandra Minkovich
Chair, Court Practice & Procedure Committee
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