



United States Tax Court

Washington, DC 20217

Administrative Order No. 2026-01 **Superseding Administrative Order 2020-03¹**

Subject: Limited Entry of Appearance Procedures, Effective September 30, 2026

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 compliance with Rule 24(c), Tax Court Rules of Practice and Procedure. To the extent Rule 24(c)(1) does not apply 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.

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 available on the Court's website.

¹ This Administrative Order supersedes Administrative Order 2020-03, issued May 29, 2020, and revised June 16, 2020. 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. On June 19, 2020, the Court adopted further revisions to the LEA procedures.

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).

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.

The practitioner's representation is effective until the date indicated in the previously filed Limited Entry of Appearance and the filing of a Notice of Completion or compliance with Rule 24(c), Tax Court Rules of Practice and Procedure. The Notice of Completion or filing that complies with Rule 24(c) must be served on all parties. The Judge retains the same power that the judge 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.

Patrick J. Urda
Chief Judge