

RULE 200. ADMISSION TO PRACTICE AND PERIODIC REGISTRATION FEE

(a) Qualifications:

- (1) *General:* An applicant for admission to practice before the Court must establish to the satisfaction of the Court that the applicant is of good moral and professional character and possesses the requisite qualifications to provide competent representation before the Court. In addition, the applicant must satisfy the other requirements of this Rule. If the applicant fails to satisfy the requirements of this Rule, then the Court may deny such applicant admission to practice before the Court.
- (2) *Attorney Applicants:* An applicant who is an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in paragraph (b) of this Rule a completed application accompanied by a fee to be established by the Court (for a complete list of fees, see the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov) and a current certificate from the Clerk of the appropriate court, showing that the applicant has been admitted to practice before and is a member in good standing of the Bar of the Supreme Court of the United States, or of the highest or appropriate court of any State or of the District of Columbia, or any commonwealth, territory, or possession of the United States. A current court certificate is one executed within 90 calendar days preceding the date of the filing of the application.
- (3) *Nonattorney Applicants:* An applicant who is not an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in paragraph (b) of this Rule, a completed application accompanied by a fee to be established by the Court. See the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov. In addition, such an applicant must, as a condition of being admitted to practice, satisfy the Court, by means of a written examination given by the Court, that the applicant possesses the requisite qualifications to provide competent representation before the Court. Written examinations for applicants who are not attorneys at law will be held no less often than every 2 years. By public announcement at least 6 months prior to the date of each examination, the Court will announce the date and the time of such examination. The Court will notify each applicant, whose application for admission is in order, of the time and the place at which the applicant is to be present for such examination, and the applicant must present

that notice to the examiner as authority for taking such examination.

- (b) **Applications for Admission:** An application for admission to practice before the Court must be on the form provided by the Court. Application forms and other necessary information will be furnished upon request addressed to the Admissions Clerk, United States Tax Court, 400 Second St., N.W., Washington, D.C. 20217. As to forms of payment for application fees, see Rule 11.
- (c) **Sponsorship:** An applicant for admission by examination must be sponsored by at least two persons theretofore admitted to practice before this Court, and each sponsor must send a letter of recommendation directly to the Admissions Clerk at the address listed in paragraph (b) of this Rule, where it will be treated as a confidential communication. The sponsor shall send this letter promptly after the applicant has been notified that he or she has passed the written examination required by paragraph (a)(3) of this Rule. The sponsor shall state fully and frankly the extent of the sponsor's acquaintance with the applicant, the sponsor's opinion of the moral character and repute of the applicant, and the sponsor's opinion of the qualifications of the applicant to practice before this Court. The Court may in its discretion accept such an applicant with less than two such sponsors.
- (d) **Admission:** Upon the Court's approval of an application for admission in which an applicant has subscribed to the oath or affirmation and upon an applicant's satisfaction of the other applicable requirements of this Rule, such applicant will be admitted to practice before the Court and be entitled to a certificate of admission.
- (e) **Change of Address:** Each person admitted to practice before the Court shall promptly notify the Admissions Clerk at the address listed in paragraph (b) of this Rule of any change in office address for mailing purposes. See Form 10 in the Appendix regarding a form for and methods of providing the notification required by this paragraph (e). See also Rule 21(b)(4) regarding the filing of a separate notice of change of address for each docket number in which such person has entered an appearance.
- (f) **Corporations and Firms Not Eligible:** Corporations and firms will not be admitted to practice or recognized before the Court.
- (g) **Periodic Registration Fee:** The Court is authorized to impose on each person admitted to practice before the Court a periodic registration fee. The frequency and the amount of such fee shall be determined by the Court, except that such amount shall not exceed \$30 per calendar year. The Clerk shall maintain an Ineligible List containing the names of all persons admitted to practice before the Court who have failed to

comply with the provisions of this paragraph. No such person shall be permitted to commence a case in the Court or enter an appearance in a pending case while on the Ineligible List. The name of any person appearing on the Ineligible List shall not be removed from the List until the currently due registration fee has been paid and arrearages have been made current. Each person admitted to practice before the Court, whether or not engaged in private practice, must pay the periodic registration fee. As to forms of payment, see Rule 11.

(As amended and effective October 3, 2008, [130 T.C. 499–502](#); as amended, effective January 1, 2010, [134 T.C. 368–72](#); effective January 15, 2020, [154 T.C. 308–11](#). For prior history, see [60 T.C. 1152–53](#) (1973); [71 T.C. 1215–16](#) (1979); [81 T.C. 1070–71](#) (1983); [82 T.C. 1074](#) (1984); [87 T.C. 1560–61](#) (1986); [93 T.C. 976–79](#) (1989); [109 T.C. 640–43](#) (1997); [120 T.C. 614–16](#) (2003); [125 T.C. 347–50](#) (2005).)