

## **RULE 201. CONDUCT OF PRACTICE BEFORE THE COURT**

- (a) General:** Practitioners before the Court shall carry on their practice in accordance with the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association.
- (b) Statement of Employment:** The Court may require any practitioner before it to furnish a statement, under oath, of the terms and circumstances of his or her employment in any case.

(As effective October 3, 2008, [130 T.C. 502](#). For prior history, see [60 T.C. 1153](#) (1973); [82 T.C. 1074–75](#) (1984); [93 T.C. 979](#) (1989).)