

RULE 24. APPEARANCE AND REPRESENTATION

(a) Appearance: (1) *General:* Counsel may enter an appearance either by subscribing the petition or other initial pleading or document in accordance with subparagraph (2) hereof, or thereafter by filing an entry of appearance in accordance with subparagraph (3) hereof or, in a case not calendared for trial or hearing, a substitution of counsel in accordance with paragraph (d) hereof.

(2) *Appearance in Initial Pleading:* If (A) the petition or other paper initiating the participation of a party in a case is subscribed by counsel admitted to practice before the Court, and (B) such initial paper contains the mailing address and Tax Court bar number of counsel and other information required for entry of appearance (see subparagraph (3)), then (C) that counsel shall be recognized as representing that party and no separate entry of appearance shall be necessary. Thereafter counsel shall be required to notify the Clerk of any changes in applicable information to the same extent as if counsel had filed a separate entry of appearance.

(3) *Subsequent Appearance:* Where counsel has not previously appeared, counsel shall file an entry of appearance in duplicate, signed by counsel individually, containing the name and docket number of the case, the name, mailing address, telephone number, and Tax Court bar number of counsel so appearing, and a statement that counsel is admitted to practice before the Court. A separate entry of appearance, in duplicate, shall be filed for each additional docket number in which counsel shall appear. The entry of appearance shall be substantially in the form set forth in Form 7 in Appendix I. The Clerk shall be given prompt written notice, filed in duplicate for each docket number, of any change in the foregoing information.

(4) *Counsel Not Admitted to Practice:* No entry of appearance by counsel not admitted to practice before this Court will be effective until counsel shall have been admitted, but counsel may be recognized as counsel in a pending case to the extent permitted by the Court and then only where it appears that counsel can and will be promptly admitted. For the procedure for admission to practice before the Court, see Rule 200.

¹(5) *Law Student Assistance:* With the permission of the presiding Judge or Special Trial Judge, and under the direct supervision of counsel in a case, a law student may assist such counsel by presenting all or any part of the party's case at a hearing or trial. In addition, a law student may assist counsel in a case in drafting a pleading or other document to be filed with the Court. A law student may not, however, enter an appearance in any case, be recognized as counsel in a case, or sign a pleading or other document filed with the Court. The Court may acknowledge the law student assistance.

(b) Personal Representation Without Counsel: In the absence of appearance by counsel, a party will be deemed to appear on the party's own behalf. An individual party may represent himself or herself. A corporation or an unincorporated association may be represented by an authorized officer of the corporation or by an authorized member of the association. An estate or trust may be represented by a fiduciary thereof. Any such person shall state, in the initial pleading or other paper filed by or for the party, such person's name, address, and telephone number, and thereafter shall promptly notify the Clerk in writing, in duplicate for each docket number involving that party, of any change in that information.

(c) Withdrawal of Counsel: Counsel of record desiring to withdraw such counsel's appearance, or any party desiring to withdraw the appearance of counsel of record for such party, must file a motion with the Court requesting leave therefor, showing that prior notice of the motion has been given by such counsel to such counsel's client, or such party's counsel, as the case may be, and to each of the other parties to the case or their counsel, and stating whether there is any objection to the motion. A motion to withdraw as counsel and a motion to withdraw counsel shall each also state the then-current mailing address and telephone number of the party in respect of whom or by whom the motion is filed. The Court may, in its discretion, deny such motion.

(d) Substitution of Counsel: In a case not calendared for trial or hearing, counsel of record for a party may withdraw such counsel's appearance, and counsel who has not

¹The amendment adding new paragraph (a)(5) of Rule 24 is effective as of May 5, 2011.

previously appeared may enter an appearance, by filing a substitution of counsel, showing that prior notice of the substitution has been given by counsel of record to such counsel's client, and to each of the other parties to the case or their counsel, and that there is no objection to the substitution. The substitution of counsel shall be signed by counsel of record and substituted counsel individually, and shall contain the information required by subparagraph (3) of paragraph (a). The substitution of counsel shall be substantially in the form set forth in Form 8 in Appendix I. Thereafter substituted counsel shall be required to notify the Clerk of any changes in applicable information to the same extent as if such counsel had filed a separate entry of appearance.

(e) Death of Counsel: If counsel of record dies, the Court shall be so notified, and other counsel may enter an appearance in accordance with this Rule.

²(f) Change in Party or Authorized Representative or Fiduciary: Where (1) a party other than an individual participates in a case through an authorized representative (such as an officer of a corporation or a member of an association) or through a fiduciary, and there is a change in such representative or fiduciary, or (2) there is a substitution of parties in a pending case, counsel subscribing the motion resulting in the Court's approval of the change or substitution shall thereafter be deemed first counsel of record for the representative, fiduciary, or party. Counsel of record for the former representative, fiduciary, or party, desiring to withdraw such counsel's appearance shall file a motion in accordance with paragraph (c).

(g) Conflict of Interest: If any counsel of record (1) was involved in planning or promoting a transaction or operating an entity that is connected to any issue in a case, (2) represents more than one person with differing interests with respect to any issue in a case, or (3) is a potential witness in a case, then such counsel must either secure the informed consent of the client (but only as to items (1) and (2)); withdraw from the case; or take whatever other steps are necessary to obviate a conflict of interest or other violation of the ABA Model Rules of Professional Conduct, and particularly rules 1.7, 1.8, and 3.7 thereof. The Court may in-

²The amendment is effective as of May 5, 2011.

quire into the circumstances of counsel's employment in order to deter such violations. See Rule 201.