



**UNITED STATES TAX COURT**  
Washington, DC 20217

May 10, 2019

Administrative Order No. 2019-01

Subject: Limited Entry of Appearance

I. Background

The mission of the United States Tax Court is to provide a national forum to expeditiously resolve disputes between taxpayers and the Internal Revenue Service while carefully considering the merits of each case and ensuring the uniform interpretation of the Internal Revenue Code.

Currently, a petitioner's counsel enters an appearance by subscribing the petition (or other initial pleading) or by filing an entry of appearance. Rule 24(a), Tax Court Rules of Practice and Procedure. The entry of appearance is effective until resolution of the case or the Court's granting counsel's motion to withdraw in accordance with Rule 24(c), Tax Court Rules of Practice and Procedure. The Rule specifically provides that the Court may, in its discretion, deny such motion to withdraw.

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 Procedure

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 file a Limited Entry of

Appearance in the form attached to this Administrative Order during a scheduled Trial Session, subject to the restrictions provided below.

A practitioner admitted to practice, in good standing, and upon concurrence by petitioner(s) may limit an appearance to a date or dates during a scheduled Trial Session. The practitioner must file with the Court a separate Limited Entry of Appearance in each case. The Limited Entry of Appearance form must (1) be executed by the practitioner, (2) contain an executed acknowledgment by petitioner(s), and (3) be served on all parties or their counsel.

**The Limited Entry of Appearance form may not be filed earlier than the start of a scheduled Trial Session.**

A practitioner's Limited Entry of Appearance will automatically terminate at the earlier of (1) the adjournment of the Trial Session, or (2) the end of the date(s) specified in the Limited Entry of Appearance. A practitioner who seeks termination of a limited appearance at a date earlier than that indicated in a previously filed limited entry of appearance must ask the Court for leave to withdraw. The Judge retains the same power that he/she would have with a standard entry of appearance in deciding whether to (a) grant a motion for leave to withdraw from the limited appearance or (b) to terminate a practitioner's appearance earlier than that described in the limited entry of appearance form.

Service of notices or documents on a practitioner who has filed a Limited Entry of Appearance (1) is required only during the time period set forth in the Limited Entry of Appearance; (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.

This procedure will take effect as of September 9, 2019.

Maurice B. Foley  
Chief Judge

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

|                                   |   |                  |
|-----------------------------------|---|------------------|
| _____                             | ) |                  |
|                                   | ) |                  |
| Petitioner(s),                    | ) |                  |
|                                   | ) |                  |
| v.                                | ) | Docket No. _____ |
|                                   | ) |                  |
| COMMISSIONER OF INTERNAL REVENUE, | ) |                  |
|                                   | ) |                  |
| Respondent                        | ) |                  |

**LIMITED ENTRY OF APPEARANCE**

The undersigned, being duly admitted and in good standing to practice before the United States Tax Court, hereby enters a limited entry of appearance for petitioner(s) in the above-entitled case. The appearance is limited with respect to the \_\_\_\_\_ Trial Session beginning on \_\_\_\_\_.

During the above-referenced Trial Session, the appearance is further limited to:

Date(s): \_\_\_\_\_

This limited entry of appearance shall be filed in paper during the above-referenced Trial Session but no earlier than the first day of the Trial Session.

The limited appearance will terminate at the earlier of (1) the end of the date(s) specified above or (2) the adjournment of the Trial Session.

I have informed petitioner(s) of the terms of my limited entry of appearance. Petitioner(s) give(s) informed written consent to my limited entry of appearance as evidenced by the signature of petitioner(s) acknowledging same.

A copy of this Limited Entry of Appearance has been served on all parties or their counsel.

\_\_\_\_\_  
(Counsel's Signature)

\_\_\_\_\_  
(Counsel's Printed Name)

\_\_\_\_\_  
(Office Address)

\_\_\_\_\_  
(City, State, ZIP Code)

Date: \_\_\_\_\_

\_\_\_\_\_  
(Telephone No. (include area code))

\_\_\_\_\_  
(Tax Court Bar Number)

**ACKNOWLEDGMENT OF PETITIONER(S)**

Petitioner(s) acknowledge(s) that counsel has entered a limited appearance in this case as described in this Limited Entry of Appearance form and that counsel's appearance will terminate at the earlier of (1) the end of the date(s) specified above or (2) the adjournment of the Trial Session.

\_\_\_\_\_  
(Petitioner's Signature)

\_\_\_\_\_  
(Petitioner's Signature)

\_\_\_\_\_  
(Petitioner's Printed Name)

\_\_\_\_\_  
(Petitioner's Printed Name)

Address: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_