



UNITED STATES TAX COURT

Washington, DC 20217

www.ustaxcourt.gov

Frequently Asked Questions Regarding Limited Entries of Appearance

Q1: What is a limited entry of appearance?

A1: A limited entry of appearance allows a practitioner who is admitted to practice before the United States Tax Court and in good standing to limit an appearance on behalf of petitioner(s).

Q2: How is a limited entry of appearance different from an entry of appearance?

A2: A practitioner, who is admitted to practice before the Court and in good standing, can enter an appearance in a case by signing and filing a petition or by filing an entry of appearance form. See Rule 24, Tax Court Rules of Practice and Procedure. An entry of appearance is not limited and stays in effect until the proceedings at the Court end or the Court by order permits counsel to withdraw.

In contrast, a limited entry of appearance:

- indicates that a practitioner is limiting his or her appearance to a specific date or activity listed on the Limited Entry of Appearance form relating to a scheduled Trial Session;
- cannot be filed before the Notice Setting Case for Trial is issued or after adjournment of a scheduled Trial Session; and
- requires the filing of a Notice of Completion.

Q3: Can a practitioner already appearing in a case later file a limited entry of appearance?

A3: No. If you have filed an entry of appearance or signed a petition, you cannot later file a limited entry of appearance unless or until the Court has allowed you to withdraw your entry of appearance.

Q4: Can a practitioner who filed a limited entry of appearance later file a standard entry of appearance?

A4: Yes. If you file a limited entry of appearance you can later file an entry of appearance with the consent of petitioner(s).

Q5: Does a limited entry of appearance limit my professional responsibilities?

A5: No. Practitioners must still abide by the Model Rules of Professional Responsibility, including the rules regarding competent representation and conflicts of interest. See, e.g., Rules 1.2, 4.2, and 6.5, American Bar Association Model Rules of Professional Conduct; Rule 201(a), Tax Court Rules of Practice and Procedure.

Q6: Will filing a limited entry of appearance form grant me electronic access to a petitioner's case record?

A6: Yes, but only for the time or activity specified in the limited entry of appearance, or until the Trial Session has ended. A petitioner, however, may choose to share their electronic access with you at any time.

Q7: When can I file a limited entry of appearance?

A7: Any time after the Court issues the notice setting a case for trial.

Q8: How do I file a limited entry of appearance?

A8: You may file a [limited entry of appearance form](#) no sooner than the date the Notice Setting Case for Trial has been issued. Limited entries of appearance, like entries of appearance, must be filed electronically unless you have requested and have been granted an exception from the Court's electronic filing requirement. If you are not admitted to practice or are not in good standing, you will not be recognized by the Court.

Q9: What information is needed to complete the form?

A9: Be sure to include the name of the petitioner(s) and the docket number on the form. Note that a separate limited entry of appearance form must be filed in each case in which you wish to enter your limited appearance.

Q10: Do I need petitioner's permission to limit my entry of appearance?

A10: Yes. You must discuss any entry of appearance, be it limited or not, with the petitioner(s). A copy of the form must be provided directly to all parties or their counsel.

Q11: When does the limited entry of appearance end?

A11: A practitioner's limited entry of appearance will end after the filing of a notice of completion at the earlier of (1) the adjournment of the Trial Session or (2) as specified in the limited entry of appearance. The [Notice of Completion](#) must be served on all parties.

- If you seek to terminate your limited entry of appearance earlier than indicated, you must ask the Court for leave to withdraw.
- The Court may determine that the limited entry of appearance should be terminated at an earlier time. In that event, the Court will issue an order.
- A separate Notice of Completion must be filed in each case in which you have entered a limited entry of appearance.

Is a limited entry of appearance appropriate in the following circumstances?	
I want to represent petitioner(s) in a pretrial conference with the Court.	YES
I want to represent the petitioner(s) with respect to a motion filed before the start of the trial session.	YES
I want to stand with petitioner(s) and speak to the Court on their behalf.	YES
I want to request a continuance or respond to a motion filed by respondent.	YES
I entered a limited appearance for the first day of the Trial Session and appeared on behalf of petitioner(s) during Calendar Call but I would like to continue my appearance only for the trial scheduled on another day of the same Trial Session.	YES You may file a new limited entry of appearance form and designate an additional day for your appearance or you may enter an entry of appearance to represent petitioner(s) without limitation.
I want to talk with respondent's counsel about settlement with petitioner(s) next to me.	NO
I want to talk to petitioner(s) about his/her/their case but not to respondent's counsel or to the Court.	NO