

TITLE XX**PRACTICE BEFORE THE COURT****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, see Appendix II, 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 Appendix II. 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.

¹(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 Appendix I regarding a form for and methods of

¹The amendment is effective as of January 1, 2010.

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.

¹(g) Periodic Registration Fee: (1) Each person admitted to practice before the Court shall pay 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 (g)(1). 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.

(2) The fees described in paragraph (g)(1) of this Rule shall be used by the Court to compensate independent counsel appointed by the Court to assist it with respect to disciplinary matters. See Rule 202(h).

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.

¹The amendment is effective as of January 1, 2010.

RULE 202. DISCIPLINARY MATTERS¹

(a) General: A member of the Bar of this Court may be disciplined by this Court as a result of:

(1) Conviction in any court of the United States, or of the District of Columbia, or of any State, territory, commonwealth, or possession of the United States of any felony or of any lesser crime involving false swearing, misrepresentation, fraud, criminal violation of any provision of the Internal Revenue Code, bribery, extortion, misappropriation, theft, or moral turpitude;

(2) Imposition of discipline by any other court of whose bar an attorney is a member, or an attorney's disbarment or suspension by consent or resignation from the bar of such court while an investigation into allegations of misconduct is pending;

(3) Conduct with respect to the Court which violates the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association, the Rules of the Court, or orders or other instructions of the Court; or

(4) Any other conduct unbecoming a member of the Bar of the Court.

(b) Reporting Convictions and Discipline: A member of the Bar of this Court who has been convicted of any felony or of any lesser crime described in paragraph (a)(1), who has been disciplined as described in paragraph (a)(2), or who has been disbarred or suspended from practice before an agency of the United States Government exercising professional disciplinary jurisdiction, shall inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of such action in writing no later than 30 days after entry of the judgment of conviction or order of discipline.

(c) Disciplinary Actions: Discipline may consist of disbarment, suspension from practice before the Court, reprimand, admonition, or any other sanction that the Court may deem appropriate. The Court may, in the exercise of its discretion, immediately suspend a practitioner from practice before the Court until further order of the Court. Except as provided in paragraph (d), no person shall be suspended for more than 60 days or disbarred until such person has been

¹The amendments (which affect paragraphs (b) through (i)) are effective as of January 1, 2010.

afforded an opportunity to be heard. A Judge of the Court may immediately suspend any person for not more than 60 days for contempt or misconduct during the course of any trial or hearing.

(d) Interim Suspension Pending Final Disposition of Disciplinary Proceedings: If a member of the Bar of this Court is convicted in any court of the United States, or of the District of Columbia, or of any State, territory, commonwealth, or possession of the United States of any felony or of any lesser crime described in paragraph (a)(1), then, notwithstanding the pendency of an appeal of the conviction, if any, the Court may, in the exercise of its discretion, immediately suspend such practitioner from practice before the Court pending final disposition of the disciplinary proceedings described in paragraph (e).

(e) Disciplinary Proceedings: Upon the occurrence or allegation of any event described in paragraph (a)(1) through (a)(4), except for any suspension imposed for 60 days or less pursuant to paragraph (c), the Court shall issue to the practitioner an order to show cause why the practitioner should not be disciplined or shall otherwise take appropriate action. The order to show cause shall direct that a written response be filed within such period as the Court may direct and shall set a prompt hearing on the matter before one or more Judges of the Court. If the disciplinary proceeding is predicated upon the complaint of a Judge of the Court, the hearing shall be conducted before a panel of three other Judges of the Court.

(f) Reinstatement: (1) A practitioner suspended for 60 days or less pursuant to paragraph (c) shall be automatically reinstated at the end of the period of suspension.

(2) A practitioner suspended for more than 60 days or disbarred pursuant to this Rule may not resume practice before the Court until reinstated by order of the Court.

(A) A disbarred practitioner or a practitioner suspended for more than 60 days who wishes to be reinstated to practice before the Court must file a petition for reinstatement. Upon receipt of the petition for reinstatement, the Court may set the matter for prompt hearing before one or more Judges of the Court. If the disbarment or suspension for more than 60 days was predicated upon the complaint of a Judge of the Court,

any such hearing shall be conducted before a panel of three other Judges of the Court.

(B) In order to be reinstated before the Court, the practitioner must demonstrate by clear and convincing evidence in the petition for reinstatement and at any hearing that such practitioner's reinstatement will not be detrimental to the integrity and standing of the Court's Bar or to the administration of justice, or subversive of the public interest.

(C) No petition for reinstatement under this Rule shall be filed within 1 year following an adverse decision upon a petition for reinstatement filed by or on behalf of the same person.

(g) Right to Counsel: In all proceedings conducted under the provisions of this Rule, the practitioner shall have the right to be represented by counsel.

(h) Appointment of Court Counsel: The Court, in its discretion, may appoint counsel to the Court to assist it with respect to any disciplinary matters.

(i) Jurisdiction: Nothing contained in this Rule shall be construed to deny to the Court such powers as are necessary for the Court to maintain control over proceedings conducted before it, such as proceedings for contempt under Code Section 7456 or for costs under Code Section 6673(a)(2).