Limited Scope Representation: Expanding Access to Legal Services

Panelists:
- Special Trial Judge Diana L. Leyden, US Tax Court, Washington DC
- Derek Richman, Senior Attorney, IRS Office of Chief Counsel, Miami, FL
- Mitchell I. Horowitz, Buchanan Ingersoll & Rooney PC, Tampa, FL
- Phillip Colasanto, Agostino & Associates, Hackensack, NJ

Moderator:
- Annie Wurtzebach, DLA Piper, New York, NY
Agenda

- Overview of Admin. Order No. 2019-01
- ABA Proposal
- Tax Court Implementation
- In Practice
Background and Rules

- Appearance and Representation - Rule 24, Tax Court Rules of Practice and Procedure
- Challenges faced by practitioners pre Admin. Order No. 2019-01
- Limited representation is permitted by Rule 1.2(c), Model Rules of Professional Conduct
- 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.

The purpose is to encourage and support increased access to legal services on behalf of otherwise self-represented petitioners.

It took effect on Sept. 9, 2019.
ABA Section of Taxation Proposal

- Background
- Recommendation
- Superior Court of the District of Columbia Admin. Order 14-10
- Proposed draft of Rule 24, Tax Court Rules of Practice and Procedure
Tax Court Implementation

- Considerations
- Approach
- Admin. Order vs. Rule
- Court’s experience with limited representation
- Challenges faced
Limited Entry of Appearance in Practice

- 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 Limited Entry of Appearance form, which must
  - be executed by the practitioner,
  - contain an executed acknowledgment by petitioner(s), and
  - 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.

- Practitioner experience
- IRS perspective