

NORTH CAROLINA

BAR ASSOCIATION

NCBA *Pro Bono* Committee

NCBA *Pro Bono* Calendar Call Program, U.S. Tax Court – Requirements & Guidelines

October 2025

Preamble, Specific Requirements, and Guidelines

Preamble

1. The North Carolina Bar Association (“NCBA”) was organized to provide a means of organization through which its members may pursue objectives such as promoting and improving the administration of justice in North Carolina and improving the standards of service of the association to the general public.
2. In fiscal year 2024, 20,925 petitions were filed in the U.S. Tax Court. In approximately 80% of those cases, taxpayers were self-represented (*pro se*).¹
3. Rule 6.1 of the American Bar Association Model Rules of Professional Conduct and of the North Carolina State Bar state that every lawyer should aspire to render at least 50 hours of legal services per year *pro bono publico*. Those rules further provide that a substantial majority of those 50 hours of service should be devoted to persons unable to pay for such services (or to organizations assisting such persons).
4. At least one scholarly article has recognized (a) that organized bar initiatives to support and encourage lawyers’ service have been a prominent element of the *pro bono* project, and (b) that a motivation for attorneys to provide legal services *pro bono* is developing skills, including within their areas of core competency.²
5. A goal of the U.S. Tax Court is to secure the just, speedy, and inexpensive determination of every case and, as an institution, the U.S. Tax Court has recognized that bar-sponsored calendar call programs assist petitioners in prosecuting a case,

¹ U.S. Tax Court FY 2026 Congressional Budget Justification (May 1, 2025).

² S. Cummings & R. Sandefur, *Beyond the Numbers: What We Know—and Should Know—About American Pro Bono*, 7 Harvard Law & Policy Rev. 84, 92, 94 (2013).

which results in enhanced effectiveness of judicial and administrative procedure and promotes judicial economy.

6. **Objectives.** In recognition of the joint aspiration of the American Bar Association and the NCBA to provide *pro bono* services; the important role of the Section of Taxation of the NCBA in providing organized bar initiatives to encourage service within a member's area of practice; and the interest of promoting judicial and administrative economy through educating *pro se* litigants, the Tax Section of the NCBA has established the NCBA *Pro Bono* Calendar Call Program to provide *pro bono* services to *pro se* taxpayers whose cases are called for calendar at the U.S. Tax Court's proceedings in cities serviced by the IRS Office of Chief Counsel located in Greensboro, North Carolina (currently Winston-Salem, NC and Columbia, SC).

Specific Requirements

7. **Member in Good Standing.** All attorneys who participate in the NCBA *Pro Bono* Calendar Call Program ("Participating Attorneys") must be a member of the Bar of the U.S. Tax Court and be in good standing. The rules governing admission to the U.S. Tax Court are in Title XX, Practice Before the Court, of the U.S. Tax Court's Rules of Practice and Procedure, which are available at www.ustaxcourt.gov. An understanding of substantive tax law, particularly issues common to low-income taxpayers, is preferred but not required.
8. **Arrive 60 Minutes Prior.** Each Participating Attorney must arrive at the courtroom at least one hour before the beginning of a calendar call and inform the trial clerk of the Participating Attorney's availability to assist self-represented petitioners.
9. **No Suggestion of Services for a Fee.** A Participating Attorney is not permitted to directly or indirectly suggest that a petitioner may retain the Participating Attorney's services for a fee, nor may the Participating Attorney receive a fee from the petitioner. All Participating Attorneys will provide services *pro bono*. Participating Attorneys will not be reimbursed by the NCBA for expenses (including time, travel, and parking).
10. **Permitted Activities.** A Participating Attorney may engage in any activity necessary and appropriate to assist petitioners, consistent with all applicable codes of professional conduct, including but not limited to: (a) providing procedural advice to

petitioners who decide to proceed to trial, (b) consulting with petitioners regarding the merits of their cases and evaluating any settlement proposals from the Internal Revenue Service, and/or (c) acting as a communicator or mediator between the parties in an effort to assist in resolving the case. Participating Attorneys generally do not enter an appearance on behalf of a petitioner, although the Participating Attorney may choose to do so. The Participating Attorney may also choose to file a Limited Entry of Appearance (see **Exhibit A**) agreeing to represent a petitioner only during limited aspects of a case, such as the calendar call or for limited issues. Note that the U.S. Tax Court requires the filing of a Notice of Completion (see **Exhibit B**) after the event constituting the limited representation has been completed. Both forms are also available at www.ustaxcourt.gov on the “Case Related Forms” page.

11. Case-Related Discussions. Any Participating Attorney who has (a) not entered an appearance with the Court on the petitioner’s behalf, or (b) not received a power of attorney (IRS Form 2848, available at www.irs.gov, along with instructions) from the petitioner authorizing the Participating Attorney to represent the petitioner shall conduct all case-related discussions with attorneys for the Internal Revenue Service in the presence of the petitioner and with the petitioner’s permission. Doing so is to alleviate any concerns regarding disclosure of the petitioner’s confidential tax information.

12. Written Assent to Terms of the NCBA *Pro Bono* Calendar Call Program.

- a. Each petitioner serviced by a Participating Attorney shall assent in writing to the terms of services by the NCBA *Pro Bono* Calendar Call Program as a condition of receiving services. See **Exhibit C** for the agreement.
- b. Each Participating Attorney shall assent in writing to these Guidelines as a condition to participate. See **Exhibit D** for the agreement.

13. Notice to the Court. The coordinator of the NCBA *Pro Bono* Calendar Call Program will immediately notify the Court of any change of director, address, telephone number, or cease in operation.

14. Contact. The NCBA *Pro Bono* Calendar Call Program is a program under the *Pro Bono* Coordinator of the NCBA. The contact information for the NCBA is 8000 Weston Parkway Cary, NC 27513, telephone: (919) 677-0561. The contact

information for the coordinator of the NCBA *Pro Bono* Calendar Call Program is Kimberly Tyson, K. Tyson Law, 6135 Park South Drive, Suite 574, Charlotte, NC 28211, telephone: (980) 224-4759, email: kim@ktysonlaw.com (Tax Court Bar No. BK0181).

Guidelines

15. **Role on Behalf of Petitioner.** A petitioner can benefit from a Participating Attorney explaining the procedure of the Calendar Call, as well as discussing hazards of the case to the petitioner and to the IRS Office of Chief Counsel, and developing a more fulsome set of facts for the Court. A Participating Attorney is not required to enter an appearance in a case, but is permitted to do so *pro bono* if the Participating Attorney chooses to represent a petitioner so long as the petitioner understands that the Participating Attorney is doing so separate from the NCBA *Pro Bono* Calendar Call Program. The time commitment for any particular calendar call is limited to the day of the calendar call and lasts for only the duration of the calendar call (which is not usually more than a few hours).
16. **Training.** Although bar membership in the U.S. Tax Court is required to participate in the program, no prior experience before the U.S. Tax Court is required. At least one attorney with experience before the U.S. Tax Court will attend the U.S. Tax Court Calendar Calls, with the intention of mentoring less experienced attorneys. Depending on interest and experience level, the NCBA may offer additional training as needed. In addition, the following links provide helpful information about Bar-sponsored calendar call programs, generally, including training videos.
 - a. <https://www.americanbar.org/groups/taxation/about/pro-bono/calendar-call/>, including the written presentation by the ABA Tax Section, “No Pain, Big Gain: Assisting Self-Represented Petitioners at Calendar Call.”
 - b. The following videos may be helpful:
 - i. **Video of Tax Court Calendar.**
<https://www.youtube.com/watch?v=J9pQkKP72A4>
An example of the Tax Court calendar (duration: 17:56 min.).
Note that the reference to faxing material to the Court is outdated; filings should be through the Court’s DAWSON e-filing system.

ii. **Simulated Intake with petitioner.**

<https://www.youtube.com/watch?v=es1KAY7C1l0>

During the intake discussion, review the form with the petitioner that discusses the scope of your role regarding the petitioner's case during the calendar call. (**Exhibit C**, referred to in 12.a, above).

iii. **Simulated negotiation with IRS Counsel**

<https://www.youtube.com/watch?v=es1KAY7C1l0> (begins at 10:32).

Remember that if you do not enter an appearance and do not have a signed Form 2848, Power of Attorney, then the petitioner must be present during all conversations with IRS Counsel.

17. Notification to Presiding Judge and IRS Office of Chief Counsel. Approximately 6 weeks prior to the calendar call, the coordinator will contact the presiding judge to inform the judge that the NCBA *Pro Bono* Calendar Call Program will be at the calendar call. To the extent practicable, the coordinator will provide a list of Participating Attorneys to the presiding judge. (See **Exhibit E**.)

18. Request for Electronic Equipment. The coordinator will seek consent from the presiding judge to bring electronics (computer and mobile phone) into the courtroom. Note that without such consent, electronic devices are prohibited.

19. Locations. The locations of the calendar call serviced by the IRS Office of Chief Counsel in Greensboro, North Carolina are Winston-Salem, North Carolina and Columbia, South Carolina, at the following addresses:

Winston-Salem, NC

Hiram H. Ward Federal Building
251 North Main Street
Winston-Salem, NC 27110
Room 847

Columbia, SC

Strom Thurmond Federal Building
1835 Assembly Street
Columbia, SC 29201
Room 250

The contact information for the IRS Office of Chief Counsel is:
4905 Koger Blvd. Greensboro, NC 27407, telephone: 336-690-6306

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.

With respect to the above-referenced Trial Session, the appearance is further limited to (check all that apply):

- ☐ Pre-Trial conference on date(s):_____.
- ☐ Representation regarding the following motion(s), including participation in a hearing on the motion(s):
_____.
- ☐ Representation during the duration of a Calendar Call with respect to this case.
- ☐ Other representation not listed above on the following date(s):_____.

This limited entry of appearance shall be filed electronically unless the undersigned has requested and been granted an exception from the electronic filing requirement.

The limited appearance will terminate when the undersigned has filed with the Clerk of the Court a Notice of Completion.

I have informed petitioner(s) of the terms of my limited entry of appearance.
Petitioner(s) have given informed consent to my limited entry of appearance.

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)

UNITED STATES TAX COURT

WASHINGTON, DC 20217

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

NOTICE OF COMPLETION

As of the _____ day of _____, 20____, the undersigned counsel completed representation specified in the undersigned counsel's Limited Entry of Appearance filed on _____.

The filing of this Notice hereby terminates my appearance without necessity of leave of Court. I have informed my client that my appearance was limited and is now terminated.

I served a copy of this Notice of Completion on all parties or their counsel and on my client as set forth in the attached Certificate of Service.

(Counsel's Signature)

(Date)

(Counsel's Printed Name)

(Office Address)

(City, State, ZIP Code)

(Telephone No. (include area code))

(Tax Court Bar Number)

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing paper was served on _____ by (delivering the same to _____ at _____ on _____) or (mailing the same on _____ in a postage-paid wrapper addressed to _____ at _____).

Dated: _____

Party or Counsel

Agreement of *Pro Se* Participant in the NCBA *Pro Bono* Calendar Call Program

I, the undersigned, agree and understand that Participating Attorneys in the NCBA *Pro Bono* Calendar Call Program are volunteering their time free of charge to provide legal instruction to me related to my case pending before the United States Tax Court. Further, I understand that Participating Attorneys are not being hired by me and will not necessarily enter an appearance on my behalf in my case before the United States Tax Court. I understand and agree to the following:

1. I will not be charged for the legal instruction given to me during the day of the calendar call of my case before the United States Tax Court.
2. The Participating Attorney signing below is agreeing to help me evaluate any settlement offers from the Internal Revenue Service (“IRS”) Office of Chief Counsel and, if a settlement cannot be achieved, to instruct me on procedural issues related to trying my case *pro se* before the United States Tax Court. The Participating Attorney may choose, but is not required to enter an appearance in my case.
3. The Participating Attorney will not hold any discussions with IRS personnel regarding my case outside of my presence.
4. I am not hiring the Participating Attorney and agree not to bring any legal action related to the *pro bono* legal instruction given during the day of the calendar call of my case or thereafter.

Date: _____

Printed name of *pro se* petitioner: _____

Signature of *pro se* petitioner: _____

Printed name of Participating Attorney: _____

Signature of Participating Attorney: _____

Requirements of Participating Attorneys in the NCBA *Pro Se* Calendar Call Program

I, the undersigned, I represent the following:

1. I am a member in good standing of the North Carolina State Bar. My NC State Bar number is _____.
2. I am a member in good standing of the U.S. Tax Court Bar. My U.S. Tax Court Bar number is _____.
3. I will volunteer services through the NCBA *Pro Se* Calendar Call Program without charge to either the petitioner or the North Carolina Bar Association ("NCBA").
4. If I have not entered an appearance or entered an appearance (either general or limited), I will conduct conversations with the attorney for the IRS Office of Chief Counsel about a *pro se* litigant's tax issue only in the presence of the *pro se* litigant.
5. Unless I file an entry of appearance with the U.S. Tax Court (either general or limited), I understand that my role as a volunteer in the NCBA *Pro Bono* Calendar Call Project is to assist in explaining to a petitioner the procedure, potentially explain settlement offers from the IRS Office of Chief Counsel, and potentially mediating a settlement between the parties, none of which rise to representing the petitioner.

Date: _____

Printed name of Participating Attorney: _____

Signature of Participating Attorney: _____

Exhibit E: Proposed Announcement and List of Participating Attorneys

Proposed Announcement – NC Bar Association *Pro Bono* Calendar Call Program

I have a special announcement for taxpayers who are not represented this morning by an attorney or other person admitted to practice before the U.S. Tax Court. Tax lawyers from the Section of Taxation of the North Carolina Bar Association are available to consult with you informally, to provide procedural advice, and to help you evaluate any settlement possibilities. They are volunteering their time free of charge. They will not appear for you before the U.S. Tax Court, nor argue your position before the Internal Revenue Service.

I will announce the names of the Participating Attorneys and as I do, they will stand so you can see who they are: **[see attached list of names]**. If you want to talk with them, please do so outside the courtroom or let me know when the Clerk calls your case.

Volunteer Attorneys for NCBA *Pro Bono* Calendar Call Program

Date: _____

Calendar Location: _____

Name: _____

Name: _____

Name: _____

Name: _____

Name: _____

Name: _____

Name: _____

Name: _____

Name: _____

Name: _____