

[Date]

Via U.S. Mail and Hand Delivery

The Honorable [Judge's Name]
United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217

Re: [Location] Tax Court Calendar – [Bar Association] Pro Se/Pro Bono Program

Dear Honorable Judge _____:

As we have been discussing, I am Chair of the Pro Bono Committee of the Section of Taxation of the [Bar Association] and we have begun a program that makes private bar attorneys available to assist pro se taxpayers during Tax Court calendar calls in [location]. The attorneys would offer assistance to pro se taxpayers on a pro bono basis during the calendar call only, and at no time would they enter an appearance on behalf of the taxpayer. The primary goal of such a program include educating pro se taxpayers about Tax Court processes and procedures, facilitating communication between the taxpayer and the Counsel Attorney, and assisting in the smooth running of calendar calls. We have discussed with your offices continuing this initiative with your small case calendar in [location] on [date].

Format. As we indicated, we would like to make the program available to the Tax Court at the [date] calendar call. We propose the format of the program to be as follows:

1. Area Counsel, Program Chair, _____, and the Participating Attorneys will be available to meet with you briefly in your chambers before the calendar call. All Participating Attorneys will arrive no later than thirty minutes before the call of the calendar. Participating Attorneys will check in with the clerk upon arrival.
2. Prior to the call of the calendar, we request that you announce that the attorneys are present and available on a pro bono basis for consultation. You may wish to use the proposed statement on **Attachment 1**, or to create your own. As you introduce the list of Participating Attorneys, included as **Attachment 2**, we will stand to be recognized. We believe that petitioners are more likely to seek our help if we station ourselves in the back of the courtroom.
3. When consulting with a petitioner, the attorney will not distribute business cards or in any way suggest availability for private retention by the taxpayer.

4. The attorney will provide procedural advice to petitioners who decide to go forward with a trial, but the attorney will not enter an appearance on behalf of any petitioner.
5. The attorney will discuss the petitioners' cases and any settlement proposals from the Internal Revenue Service with the petitioners to determine whether assistance with Counsel Attorneys or Appeals Officers might help to bring about a resolution.
6. The attorney will not advocate the petitioners' position to the government but will serve only as communicator and mediator.
7. All discussions with Counsel Attorneys will take place in the petitioners' presence, and with the petitioners' permission, to preclude any concerns that the Internal Revenue Service may have regarding disclosure of taxpayer information.
8. The attorney is only available to the petitioners during calendar call. All Participating Attorneys will be licensed to practice before the Tax Court.

Source of Funding. The Participating Attorneys will provide their time free of charge.

Of course, we would appreciate any comments or feedback you may wish to give us about the program.

Very truly yours,

ATTACHMENT 1

Bar-related Tax Court Pro Se/Pro Bono Program – Proposed Statement of Announcement

I have a special announcement for taxpayers who are not represented this morning by an attorney or other person admitted to practice before the Tax Court. Tax lawyers from the Section of Taxation of the [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 Court nor argue your position to the Internal Revenue Service.

The lawyers are [see Attachment 2] who are standing at the back of the courtroom. They will be here only during the calendar call this morning. If you want to talk with them, please do so outside the courtroom or let me know when the Clerk calls your case.

ATTACHMENT 2

Volunteer Attorneys for Bar-related Pro Se/Pro Bono Program

[Date]

1. _____
2. _____
3. _____
4. _____