

8610.0010 REPRESENTATION.

The following persons may practice before the Tax Court in a regular division matter:

- A. a lawyer licensed to practice law in Minnesota;
- B. a lawyer licensed to practice law in a jurisdiction other than Minnesota who complies with part 8610.0020;
- C. an individual, when representing the individual or a partnership in which the individual is a general partner; and
- D. the sole shareholder of a corporation or sole member of a limited liability company, when representing the corporation or limited liability company. Except as provided in this item, a lawyer must represent a corporation or limited liability company.

Statutory Authority: *MS s 271.06*

History: *21 SR 805*

Published Electronically: *January 30, 2024*