

CC-2025-002

December 18, 2024

Subject: Administrative Leave for Participation in
VITA and TCE

Upon Incorporation Into
Cancel Date: the CCDM

Purpose

This Notice modifies the Office of Chief Counsel policy regarding the availability of administrative leave for employees to participate in the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Specifically, this Notice announces that Counsel employees who are rated fully successful or above may, with the permission of their supervisor, use up to 8 hours of administrative leave per year to volunteer with VITA or TCE, subject to certain limitations.

Background

VITA is an IRS-supported program through which IRS partners offer free tax preparation services for low to moderate-income taxpayers. TCE is an IRS-supported program through which IRS-partners offer free tax help for seniors (60 years of age and older). In addition to tax assistance, volunteers are needed for other roles, such as serving as greeters and providing interpretation services. These volunteer activities, while non-legal, directly relate to the Office of Chief Counsel's mission. It is the policy of the Office of Chief Counsel to facilitate voluntary participation in these activities by its attorneys.

Volunteers may engage in uncompensated tax return preparation activities through VITA and TCE without prior approval. Engaging in the provision of legal services involving tax and performing certain other tax-related outside activities are prohibited by regulation. 5 C.F.R. 3101.106; 5 C.F.R 3101.107.

The Office of Chief Counsel's pro bono legal and volunteer services policy is set forth in CCDM 30.4.11. Treasury General Counsel Directive No. 16 ("Pro Bono Legal and Volunteer Service Policy Statement") and General Counsel Directive No. 6 ("Outside Employment of Attorneys") provide additional guidance.

Administrative Leave for Participation in VITA and TCE

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	X Electronic Reading Room

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