Department of the Treasury Internal Revenue Service Office of Chief Counsel Notice

CC-2025-002

December 18, 2024

	Administrative Leave for Participation in		Upon Incorporation Into
Subject:	VITA and TCE	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	Х	Electronic Reading Room	
Filename:	CC-2025-002		File copy in: CC:FM:PFD	

A Chief Counsel employee may request and be approved by their supervisor to use up to 8 hours total of administrative leave per leave year to be used to volunteer with VITA or TCE, subject to the following requirements:

- 1. The employee must be rated fully successful or above.
- 2. The employee must provide their supervisor with the day(s) and time(s) during which they will use the administrative leave for volunteering with VITA/TCE and obtain their supervisor's prior approval.
- 3. The employee's supervisor must determine that the employee's workload permits the employee to take the approved leave.

Additionally, Chief Counsel employees may not exceed 80 hours of total administrative leave of any kind (e.g., for voting, professional certifications, tax audits, continuing legal or professional educational classes, blood and bone-marrow donations, early dismissal, etc.) per calendar year.

The 8 hours may be used for actual VITA or TCE volunteer time, for training, or for travel to the volunteer site. In addition to the administrative leave provided for in this Notice, Chief Counsel employees may make use of any available flexibility in scheduling hours of work, paid leave, or unpaid leave to volunteer with VITA and TCE.

This Notice modifies the current volunteer services policy as set forth in CCDM 30.4.11. CCDM 30.4.11 will be updated consistent with this Notice.

/s/

Paul Butler Associate Chief Counsel (Procedure & Administration)