



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 13, 2021

Control Number: SBSE-05-0721-0039
Expiration Date: December 31, 2021
Affected IRMs: 5.11.2; 5.19.4

MEMORANDUM FOR ALL COLLECTION EXECUTIVES

FROM: Kareem Williams Williams
Acting Director, Collection Policy

Digitally signed by Kareem Williams
Date: 2021.07.13 15:37:57 -04'00'

SUBJECT: Levy Actions Involving Restaurant Revitalization Fund (Deviation)

This memorandum issues temporary guidance on levy actions involving Restaurant Revitalization Fund (RRF) disbursements. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: With this memorandum, we are implementing a temporary deviation that provides guidance as to the collection activities that modify the release of levy procedures in certain situations.

Background/Source(s) of Authority: The American Rescue Plan Act established the Restaurant Revitalization Fund (RRF) to provide support to eligible entities (see SBA link below) that suffered revenue losses related to the COVID-19 pandemic. The U.S. Small Business Administration (SBA) will provide restaurants and other eligible entities with funding equal to their COVID-19 pandemic-related revenue loss up to \$10 million per business and no more than \$5 million per physical location. Recipients of RRF are not required to repay the funding if funds are used for eligible purposes no later than March 11, 2023.

Procedural Change:

Levy Release Determinations (See IRM 5.11.2.3 & 5.19.4.4.10)

When a taxpayer indicates that a levy attaches to RRF funds, employees should request documentation to verify the date and amount of funds received. When the taxpayer provides sufficient documentation, prior to receipt of the levy payment, that shows a levy attached to an account containing RRF funds, employees must release the levy on the RRF funds.

If an employee believes that exigent circumstances exist to not release the levy on the RRF funds, the matter must be elevated to the Area Director or Campus Director and documented in the case history before communicating any decision to the taxpayer.

- An exigent circumstance involves the final loss of opportunity for the government to collect taxes due, such as the expiration of the statute of limitations, assets that taxpayers place beyond the reach of the government, etc. Generally, the taxpayer's indication that they may file for bankruptcy is not an exigent circumstance.

Additional References:

- [SBA Restaurant Revitalization Fund Website](#)

Effective Date: This guidance is effective 07/13/2021 through 12/31/2021.

Contact: If you have any questions, a member of your staff may contact Collection Policy Enforcement Program Analysts James Maslanka, Michael Williams, or Suzanne Wolfe.

cc: Director, Collection
Director, Headquarters Collection
Director, Campus Collection
Director, Field Collection
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