If my town/city/village takes
the standard allowance for
revenue loss for our whole
ARPA award, then do we need
to demonstrate that we had that
amount in actual revenue loss?

No. Treasury **presumes** that revenue has been lost due to the public health emergency and recipients are permitted to use that standard allowance approach (not to exceed the award amount) to fund "government services."

al rule on page	240; presump	tion is on pag	ge 249		