INTERNAL REVENUE SERVICE

Date: October 29, 2014



FAX TRANSMISSION Cover Sheet

To: William Branch
Address/Organization:
Fax Number: 804 775 1061 Office Number:
From:
Address/Organization: Internal Revenue Service
Fax Number: 8664367218 Office Number: 2124361128
Number of pages: 2 Including cover page
Subject: Art Panel Requirements
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Dear Mr. Branch:
As promised, I am sending the requirements for submissions to the Art Panel. Please identify all items valued at or above \$50,000 which have not been sold to a third party by cross referencing the Appraisal Number and Item Number on the Form 706.
Please provide the following information for each item:
-Transparencies: 4" x 5" color photographic transparencies made by a professional photo lab
-Photographs: Clear, professional-quality 8" x 10" color photographs printed on photographic Paper

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-Digital images: High resolution color digital images (labeled with descriptive information) may be submitted on a CD together with a printed image of each object. (Thumbnail size images are acceptable only for identification purposes). Art Advisory Services does not require a minimum pixel count, but rather stresses the need for high resolution images printed professionally on photographic paper to produce sharp photographs.

Also provide the following information:

- 1. A list of any marks, symbols, or labels on the back or bottom of the painting, clocks, etc.
- 2. Date created.
- 3. Cost, date and manner of acquisition.
- 4. Present location of the object if it becomes necessary to arrange inspection.
- 5. History of the item including proof of authenticity.
- 6. All other pertinent factors or knowledge gathered as to the accuracy of the claimed fair market Value.

Do not hesitate to contact me if you have any questions.

