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*"Rummaging in the government's attic"*

Description of document:	Internal Revenue Service (IRS) records related to the IRS Art Advisory Panel, 2019-2020
Requested date:	05-June-2020
Release date:	23-September-2020
Posted date:	23-September-2020
Source of document:	Internal Revenue Service Central Processing Unit Stop 93A Post Office Box 621506 Atlanta, GA 30362 Fax: <a href="tel:877-891-6035">877-891-6035</a> <a href="http://FOIA.gov">FOIA.gov</a>

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**Department of the Treasury**  
**Internal Revenue Service**  
**Privacy, Governmental Liaison and Disclosure**  
**Centralized Processing Unit**  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362

**Date:**  
September 23, 2020  
**Employee name:**  
Reinita House  
**Employee ID number:**  
1000201731  
**Telephone number:**  
615-250-5413  
**Fax number:**  
855-205-9335  
**Case number:**  
2020-02407  
**Re:** IRS Art Advisory Panel Logs for  
2018-2019

This is a final response to your Freedom of Information Act (FOIA) request dated June 5, 2020, received in our office on June 5, 2020.

You asked for the following items:

1. A copy of the log of items examined by the IRS Art Advisory Panel during the last two years
2. A copy of any statistical breakdown maintained on the type of items examined by the IRS Art Advisory Panel
3. A copy of any procedures used by the Art Advisory Panel other than the IRM sections, other than the photographic requirements and the appraisal item format

We searched for and located 50 pages responsive to your request for items 1 and 2.

Of the 50 pages located in response to your request for items 1 and 2, we're enclosing 31 pages. We're withholding 31 pages in part and withholding 19 pages in full. Redacted portions of each page are marked by the applicable FOIA exemption which is described below:

The withheld portions are taxpayers' tax information. FOIA exemption (b)(3) requires us to withhold information specifically exempt from disclosure by another law. The law supporting this exemption is Internal Revenue Code Section 6103(a) and (b).

In response to item 3 of your request, other than what is publicly available on the IRS.gov page and on the Federal Advisory Committee Act (FACA) website, there are no other procedures used by the Art Advisory Panel. Therefore, there are no documents specifically responsive to item 3 of your request.

If you would like to discuss our response, you have the right to contact the FOIA public liaison, Summer Sutherland, at 801-620-2149.

The FOIA public liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA public liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,

A handwritten signature in black ink that reads "David Nimmo". The signature is written in a cursive, flowing style.

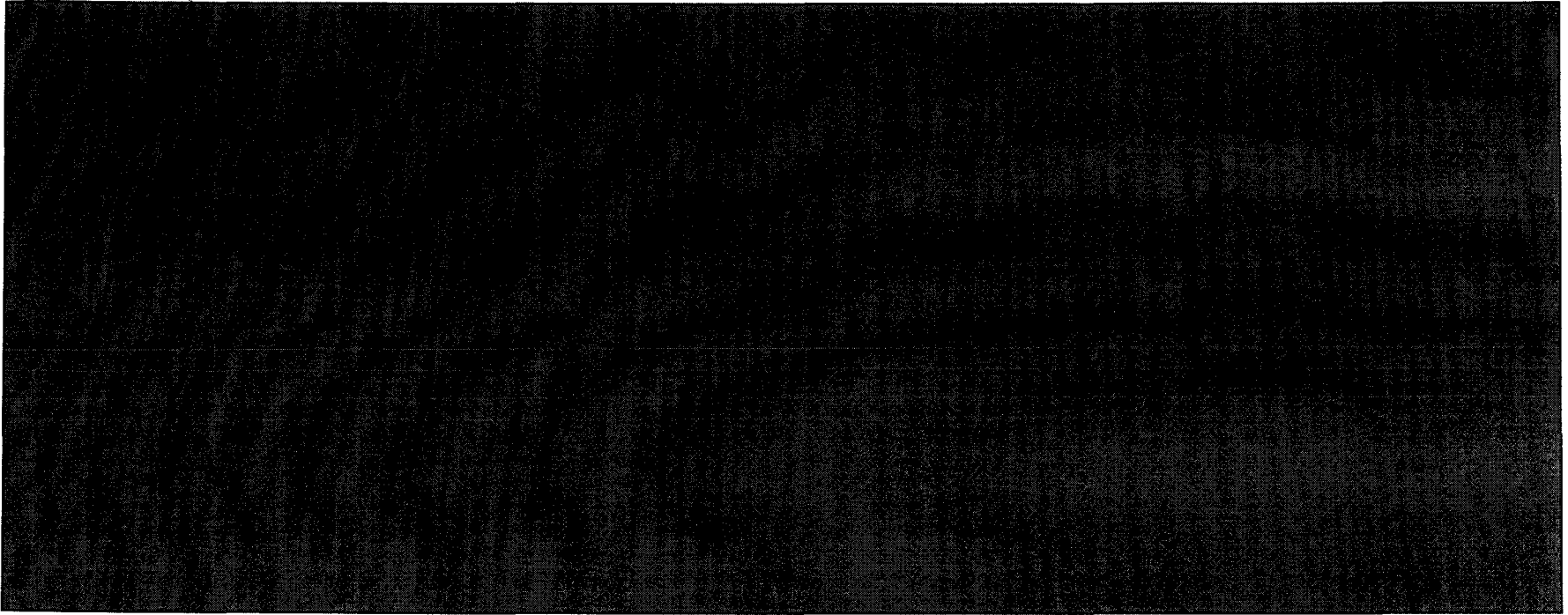
David Nimmo  
Disclosure Manager  
Disclosure Office 13

Enclosures:  
Responsive documents  
Notice 393

PANEL 106 4/19/2018



PANEL 106 4/19/2018



b3 w/6103

(b)(3).26  
U.S.C. § 6103

ITEM#

ARTIST

TITLE

CAT

CLAIMED VALUE PANEL FMV

Panel Notes

APPRAISER





(b)(3): 26  
U.S.C. § 6103



(b)(3) 26  
USC § 6103

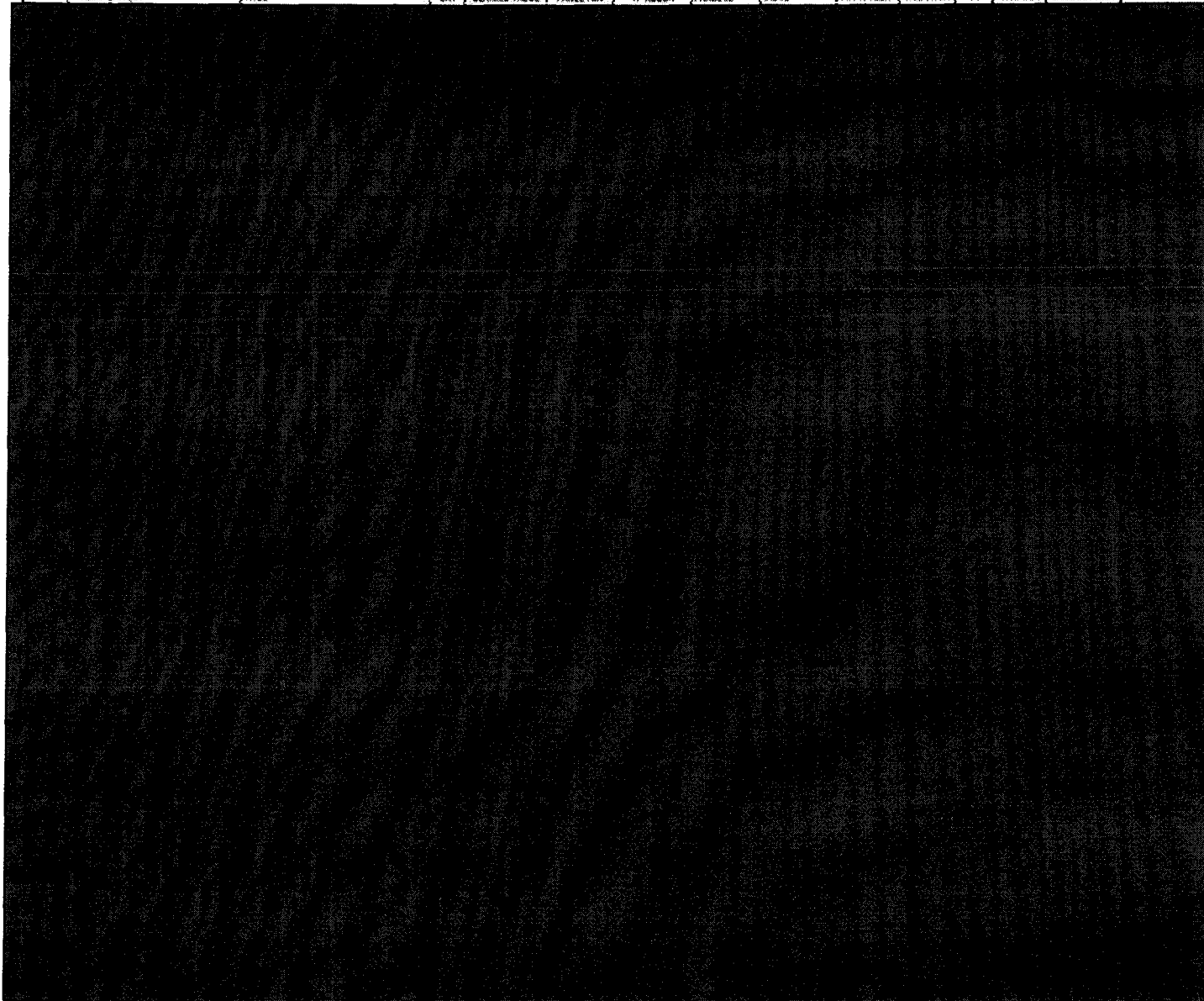
ITEM#	OBJECT/CATEGORY	DYNASTY/DATE	CLAIMED VALUE PANEL FMV	IRS FMV	CV #2	IRS #2	APPRAISER	TAXPAYER	CC	UP/DN/OK	CASE CLOSED?	PANEL NOTES
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(b)(3).26  
U.S.C. § 6103

PANEL 107 9/13/2018

ITEM#	ARTIST	TITLE	CAT	CLAIMED VALUE	PANEL FMV	TP RECON	PANEL #2	IRS #2	APPRAISER	TAXPAYER	CC	UP/DN/OK	CASE CLOSED?
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PANEL 107 9/13/2018



PANEL 107 9/13/2018



IRS Commissioner's Art Advisory Panel (#107)

September 13, 2018

Washington, D.C.

(b)(3):26  
U.S.C. § 6103

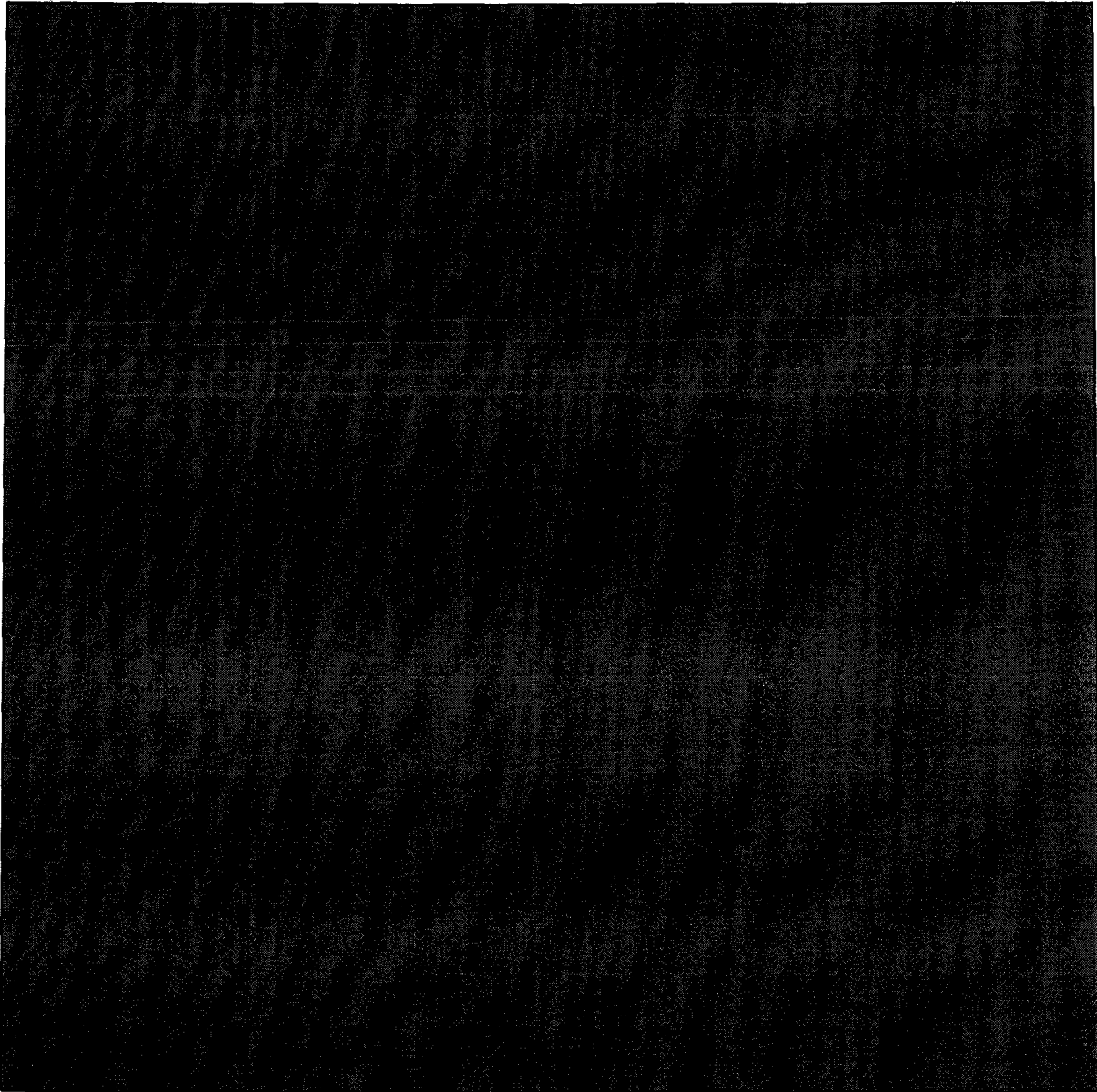
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IRS Commissioner's Art Advisory Panel (#107)

September 13, 2018

Washington, D.C.

(b)(3):26  
U.S.C. § 6103

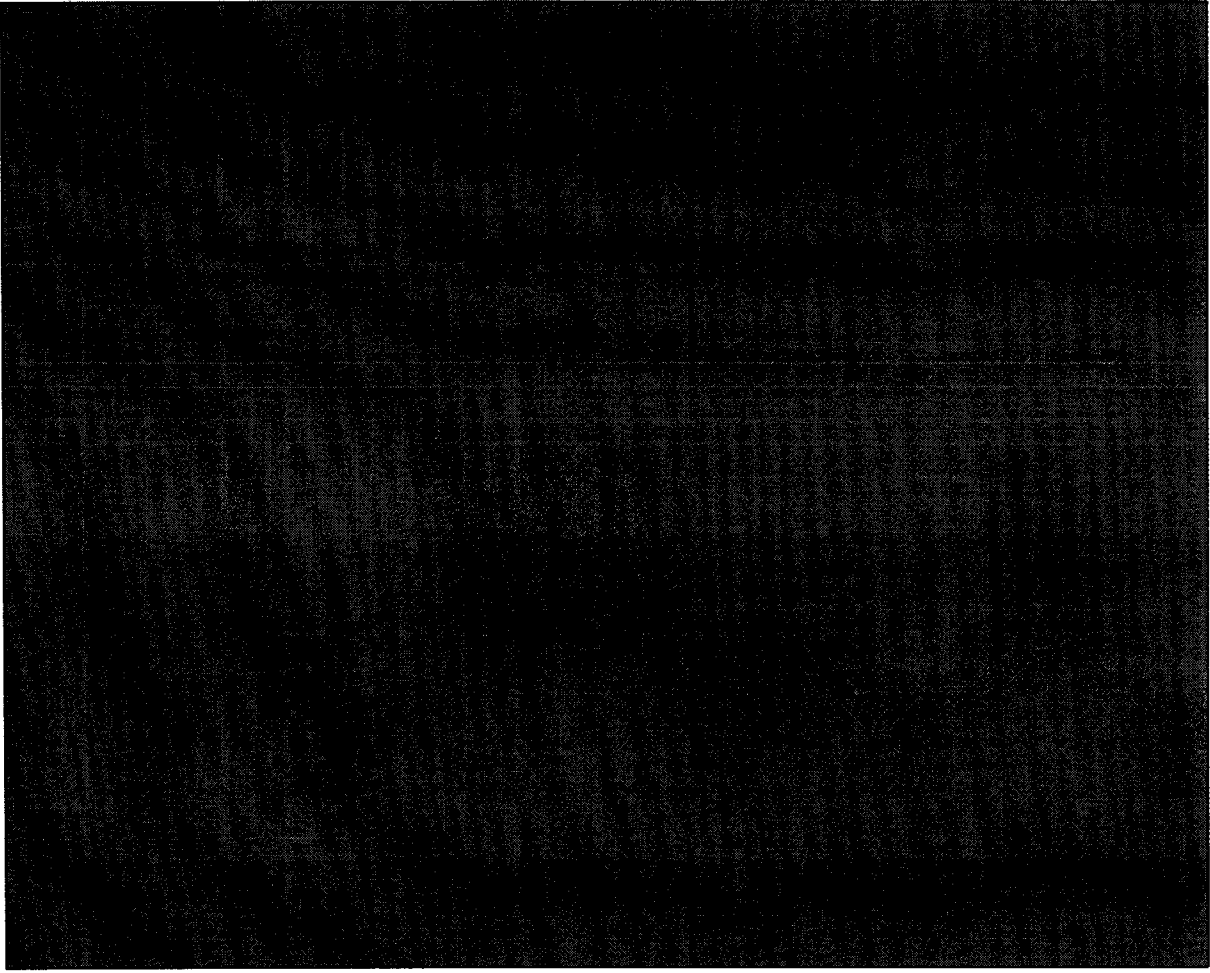


IRS Commissioner's Art Advisory Panel (#107)

September 13, 2018

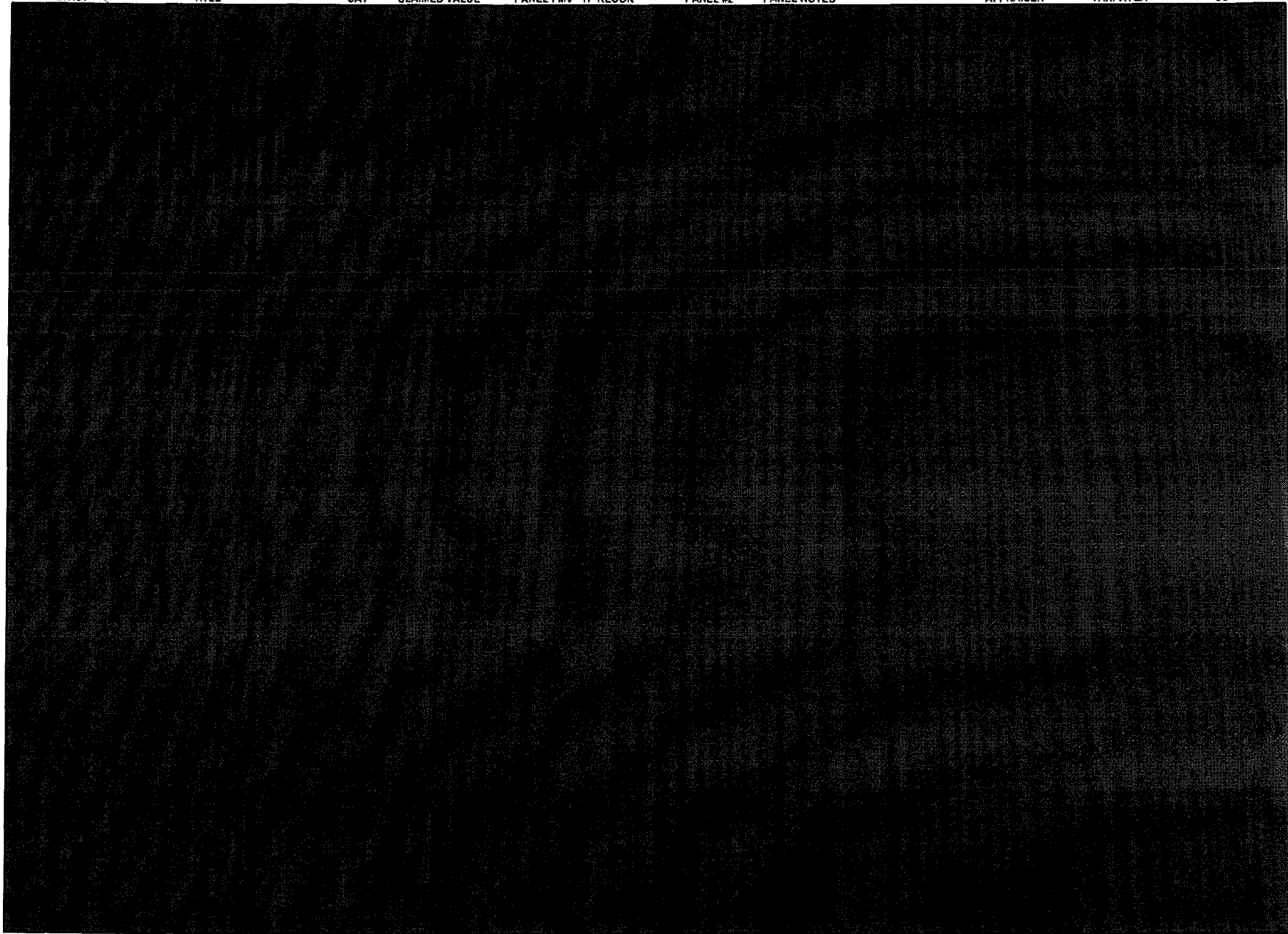
Washington, D.C.

(b)(3).26  
U.S.C. § 6103



(b)(3).26  
U.S.C. § 6103

ARTIST	TITLE	CAT	CLAIMED VALUE	PANEL FMV TP RECON	PANEL #2	PANEL NOTES	APPRAISER	TAXPAYER	CC
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U.S.C. § 6103

ARTIST

TITLE

CAT

CLAIMED VALUE

PANEL FMV IRS FMV

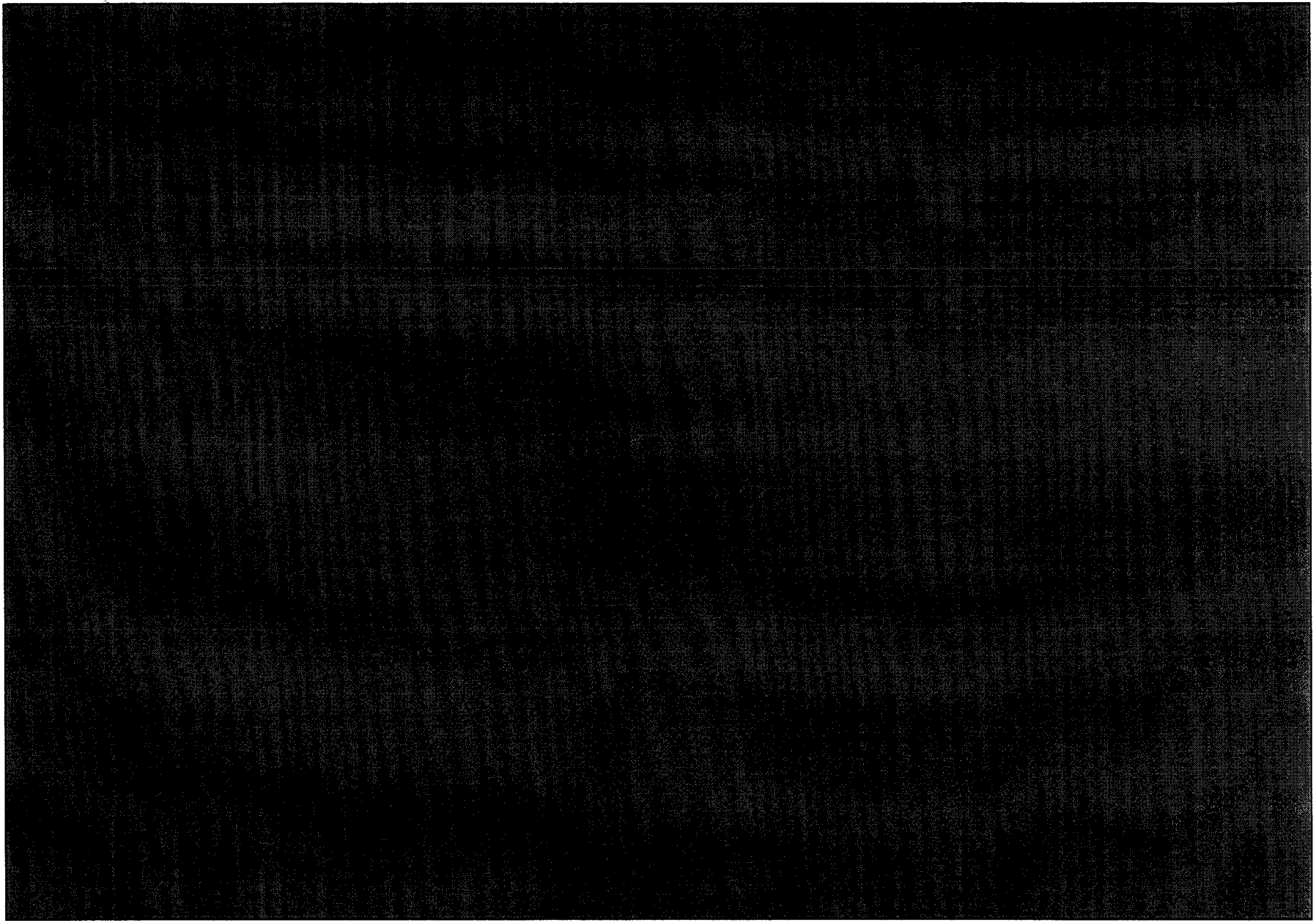
CV #2

IRS #2

APPRAISER

TAXPAYER

CC



(b)(3) 26  
U.S.C. § 6103

ARTIST

TITLE

CAT

CLAIMED VALUE

PANEL FMV IRS FMV

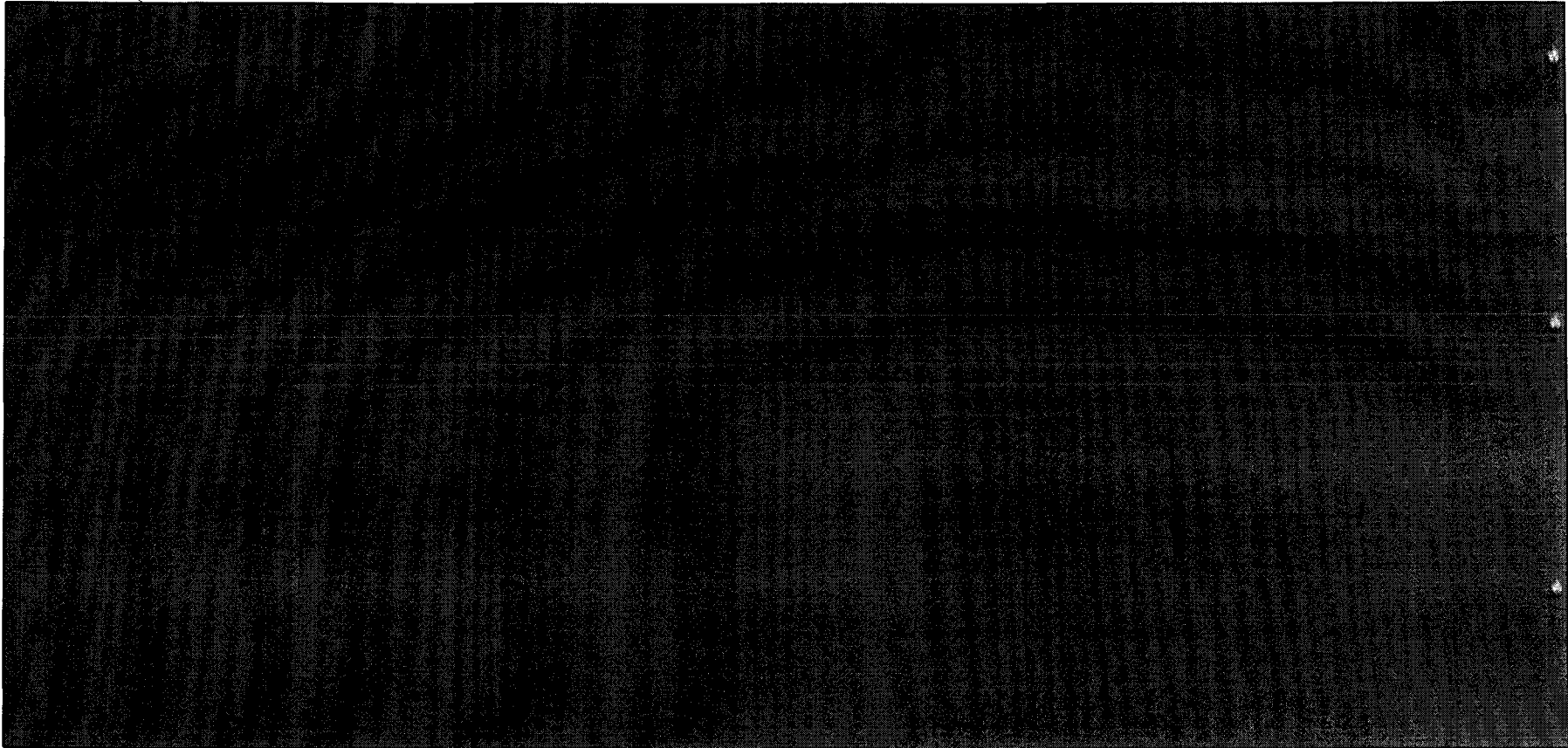
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IRS #2

APPRAISER

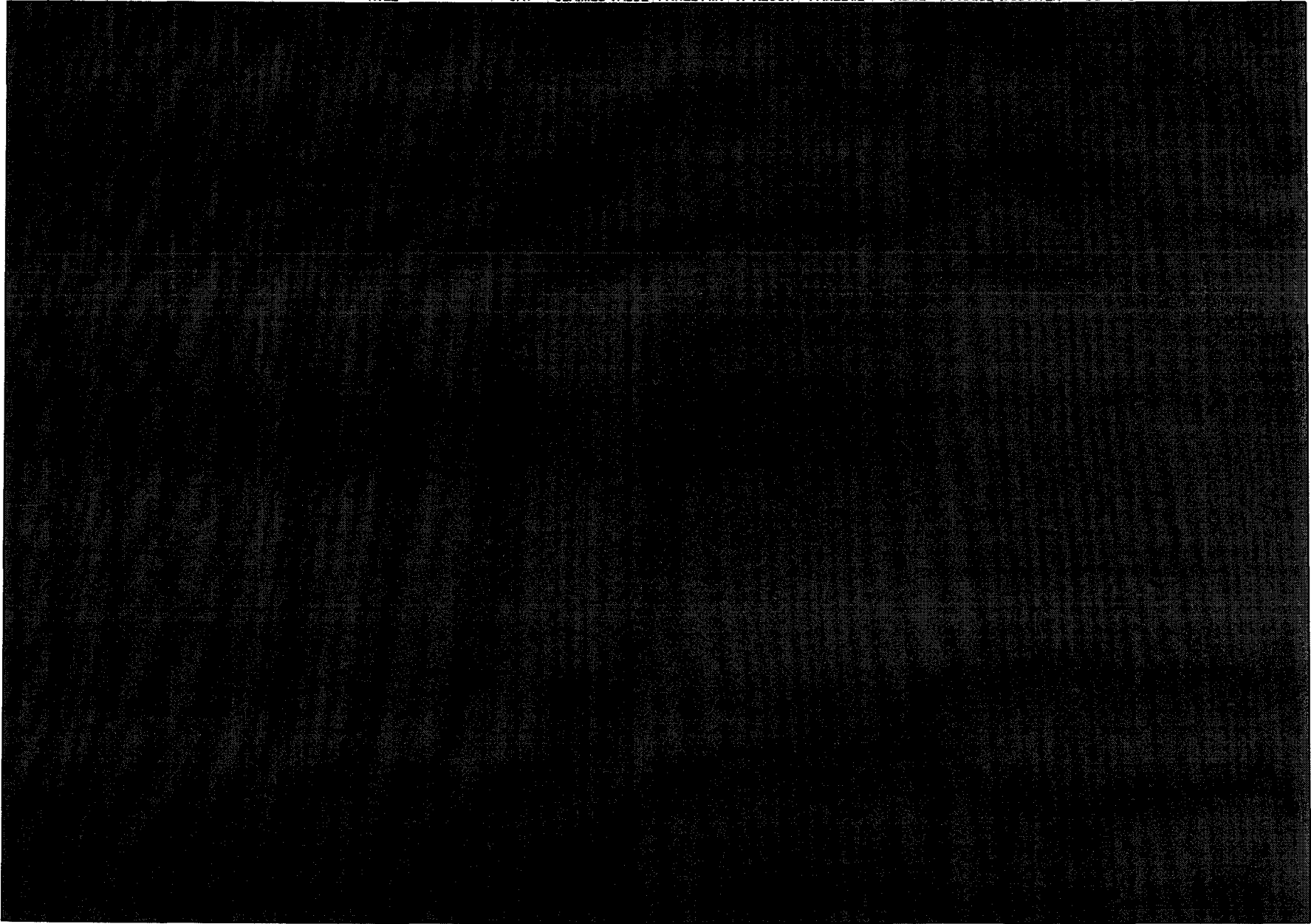
TAXPAYER

CC



(D)(3) 26  
USC § 6103

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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(b)(3).26  
U.S.C. § 6103

ITEM ARTIST

TITLE

CAT CLAIMED VALUE PANEL FMV PANELISTS' COMMENTS

APPRAISER TAXPAYER CC



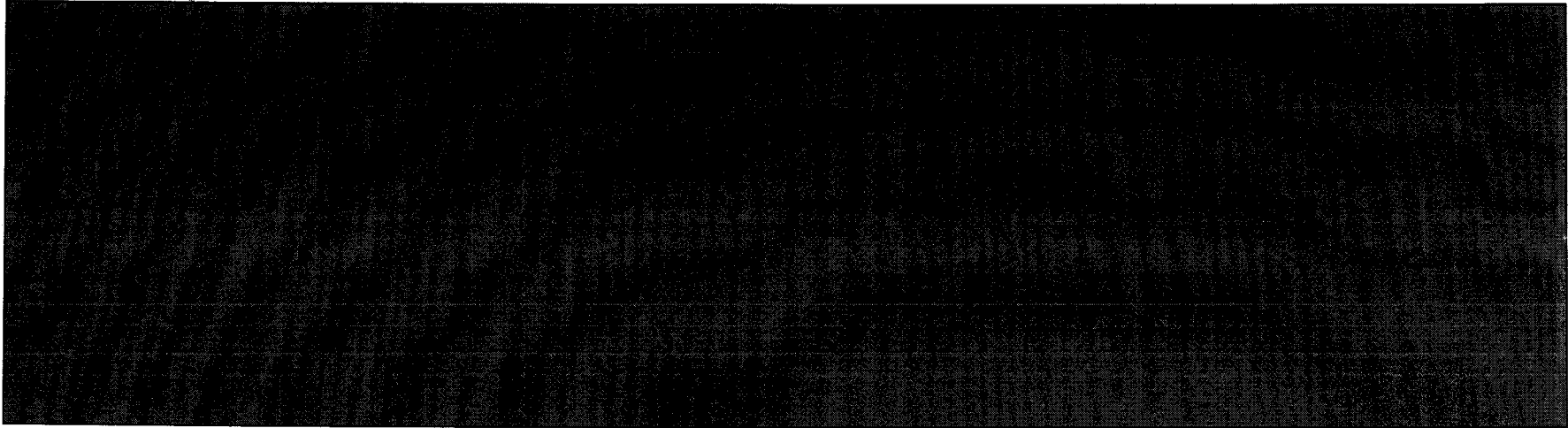
(b)(3).26  
U.S.C. § 6103

Recons	ITEM#	ARTIST	TITLE	CAT	CLAIMED VALUE	PANEL FMV	IRS FMV	CV#2	IRS#2	APPRAISER	TAXPAYER	CC	DELIVERABLE DUE
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(b)(3).26  
U.S.C. § 6103

ITEM#	ARTIST	TITLE	CAT	CLAIMED VALUE	PANEL FMV	IRS FMV	CV #2	IRS #2	APPRAISER	TAXPAYER	CC	UP/DN/OK	CASE CLOSED?
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Art Advisory Panel 109

(b)(3), 26  
U.S.C. § 6103

ITEM#	ARTIST	TITLE	CLAIMED VALUE
[REDACTED]			

[illegible]



Art Advisory Panel 109

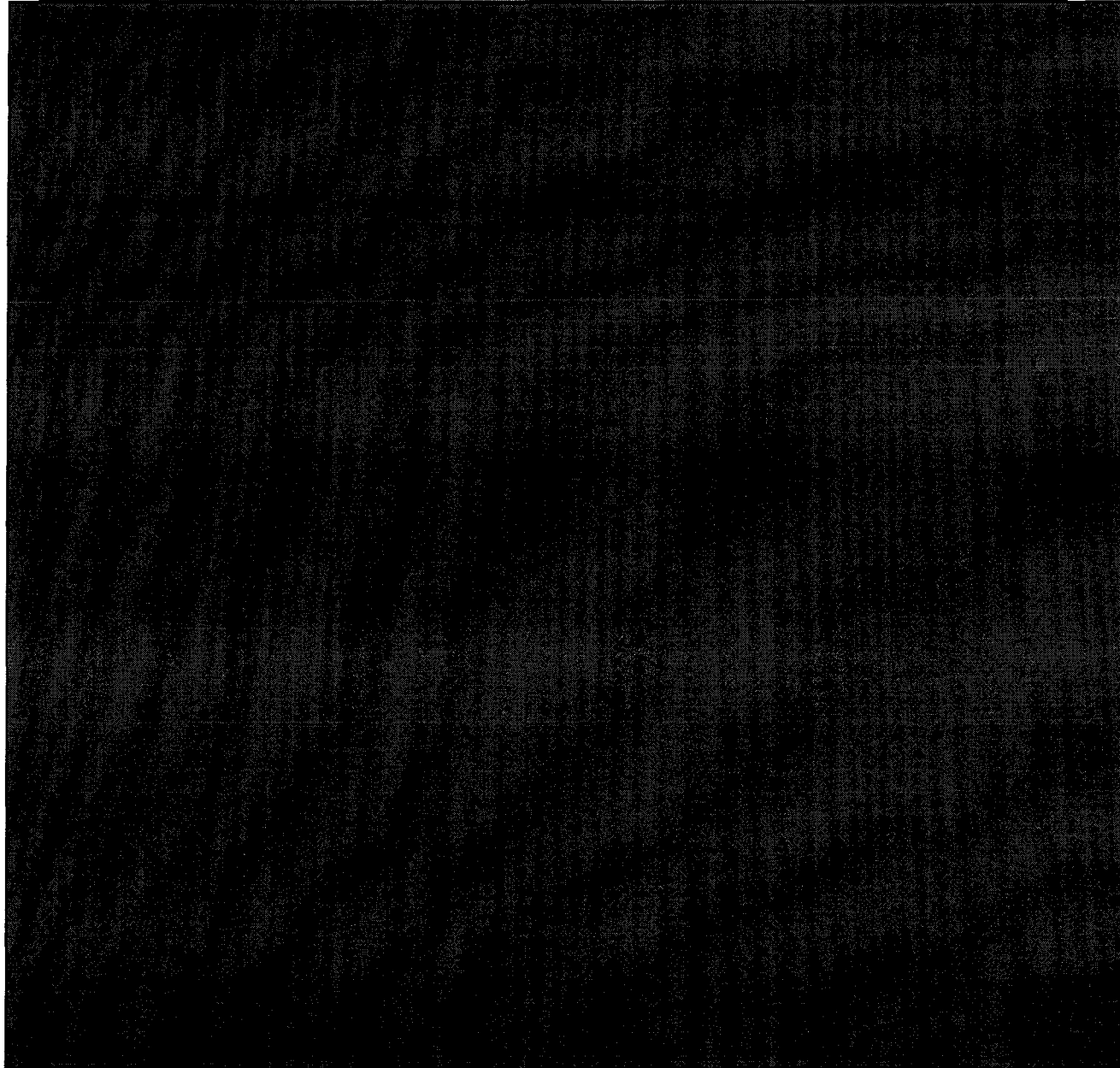
(b)(3) 26  
USC § 6103

ITEM#	ARTIST	TITLE	CLAIMED VALUE
[REDACTED]			

Art Advisory Panel 109  
Collection 1

(b)(3) 26  
U.S.C. § 6103

ITEM#	ARTIST	TITLE	CLAIMED VALUE
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Art Advisory Panel 109  
Collection 1



**Art Advisory Panel 109**  
**Collection 1**



(b)(3).26  
U.S.C. § 6103

ITEM#	ARTIST	TITLE	CLAIMED VALUE	PANEL FMV	IRS FMV	APPRAISER TAXPAYER	CC	UP/DN/OK	CASE CLOSED?
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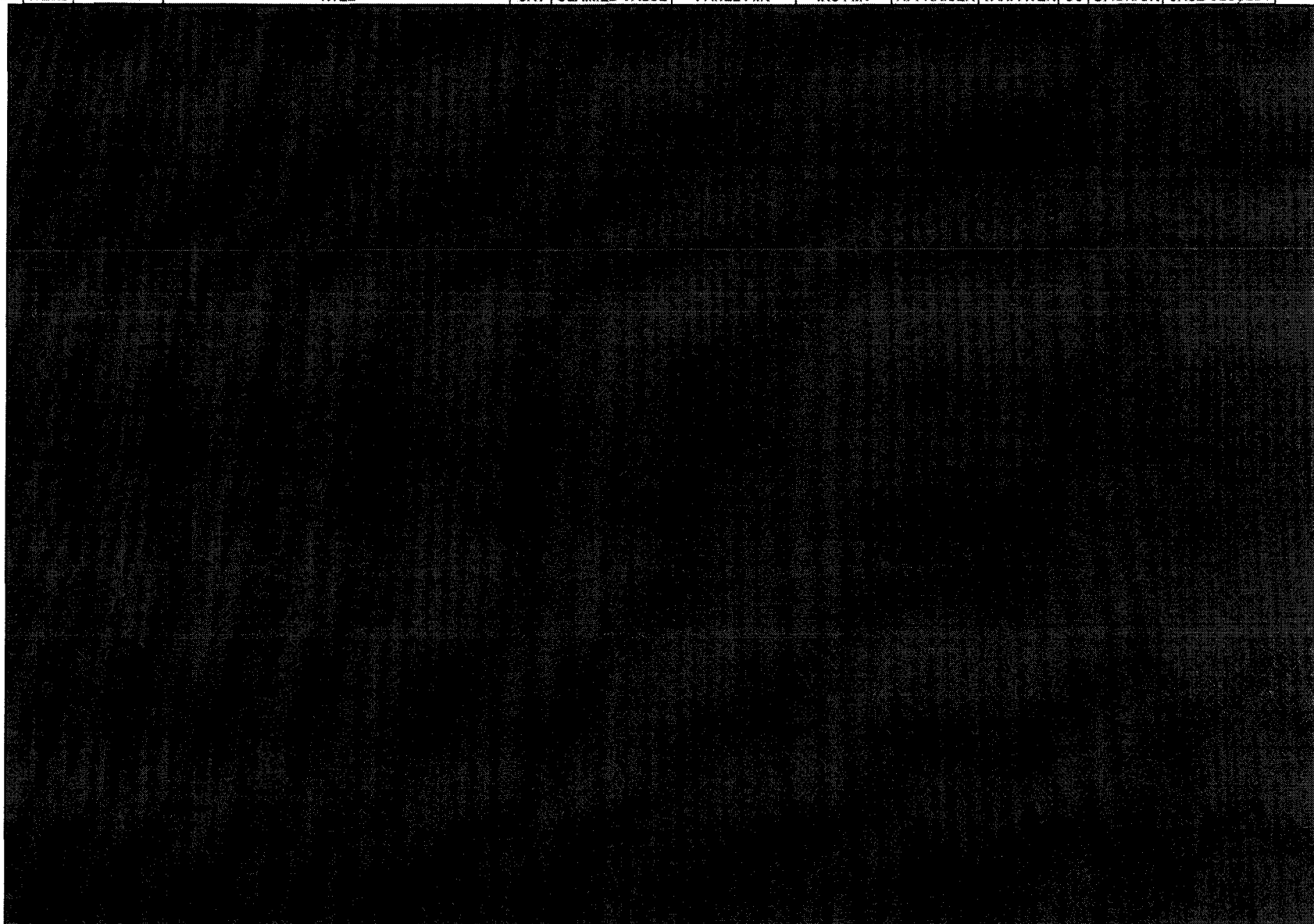
(b)(3).26  
U.S.C. § 6103

## PANELISTS' NOTES

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(b)(3); 26  
U.S.C. § 6103

Col 1 ITEM# ARTIST TITLE CAT CLAIMED VALUE PANEL FMV IRS FMV APPRAISER TAXPAYER CC UP/DN/OK CASE CLOSED?



April 2018 106<sup>th</sup> Art Advisory Panel

<u>Category</u>	<u>No. of items</u>	<u>% by item</u>	<u>total value</u>	<u>% by Value</u>
American Art	28	\$11,418,687	17%	7%
Impressionist /Modern	59	\$26,325,000	35%	16%
Post-war/Contemporary	44	\$115,497,500	26%	70%
19th Century	9	\$2,875,000	5%	2%
Chinese Works of Art	26	\$8,850,000	16%	5%
				0%
<b>TOTAL:</b>	<b>167</b>	<b>\$165,016,187</b>	<b>100%</b>	<b>100.00%</b>

(b)(3)-26  
U.S.C. § 6103

September 2018 107<sup>th</sup> Art Advisory Panel

<u>Category</u>	<u>No. of items</u>	<u>% by item</u>	<u>total value</u>	<u>% by Value</u>
American Works of Art	5	5%	\$1,825,000	1%
Impressionist Modern	31	31%	\$40,818,914	19%
Post-war Contemporary	54	53%	\$65,599,375	31%
Design	5	5%	\$844,000	0%
Old Masters	6	6%	\$100,656,608	48%
<b>TOTALS:</b>	<b>101</b>	<b>100%</b>	<b>\$209,743,897</b>	<b>100%</b>



(b)(3).26  
U.S.C. § 6103

**PANEL 106 4/19/2018**

ITEM#	ARTIST	TITLE	CAT	CLAIMED VALUE	PANEL FMV	IRS FMV	PANEL #2	IRS #2	APPRAISER	TAXPAYER	CC	UP/DN/OK	CASE CLOSED?
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April 2019 Panel Stats					
<b>Category</b>	<b>No. of items</b>	<b>% by item</b>	<b>Total Value</b>	<b>% by Value</b>	
American Works of Art	22	21%	\$11,908,000	12%	
Impressionist Modern	39	38%	\$41,290,000	43%	
Post-war Contemporary	24	23%	\$25,157,250	26%	
NCP	6	6%	\$6,699,000	7%	
Old Masters	5	5%	\$3,926,605	4%	
Asian	7	7%	\$7,360,000	8%	
TOTALS:	103	100%	\$96,340,855	100%	

September 2019 109<sup>th</sup> Art Advisory Panel

<b>Category</b>	<b>No. of items</b>	<b>% by item</b>	<b>total value</b>	<b>% by Value</b>
American Works of Art	13	8%	\$6,500,000	0%
Impressionist Modern	25	16%	\$363,600,000	22%
Post-war Contemporary	102	66%	\$1,305,579,000	77%
				0%
Old Masters	3	2%	\$1,350,000	0%
Chinese works of art	9	6%	\$7,237,500	0%
TOTALS:	154	100%	\$1,684,866,500	100%

(b)(3), 26  
U.S.C. § 6103