

**INTERNAL REVENUE SERVICE  
OFFICE OF ART APPRAISAL SERVICES  
Washington, DC**

***Photographic Requirements for Art, Antiques,  
Decorative Arts & Other Cultural Properties  
Reviewed by Art Appraisal Services and  
The Commissioner's Art Advisory Panel***

The Office of Art Appraisal Services (AAS) and the Commissioner's Art Advisory Panel determine the fair market value of thousands of fine and decorative art objects and other cultural properties based on photographic images and appraisals provided by the taxpayer. Consequently, professional quality color photographs and/or high resolution digital images of the subject properties are crucial for our review. Cases submitted without photographs or with poor quality photographs **cannot** be processed in a timely manner.

Please request that the taxpayer (or representative) provide a color image of each property with a claimed value of \$20,000 or more in one of the acceptable photographic formats listed below. Each object should be shown in its entirety with separate images depicting important details, such as the artist's signature, date, or distinctive carving. Multiple views are helpful for 3-dimensional works of art.

**ACCEPTABLE FORMATS:**

- **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.
- **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.)* AAS 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.
- **NOTE:** All photographs and digital images submitted to AAS should be labeled with the taxpayer's appraisal object number, artist's name, and title.

**UNACCEPTABLE FORMATS:**

- Blurry or dark photographs
- Photos where the subject is obscured by glare or flash
- Photos showing only part of the subject *(i.e. not showing the signature on a painting or the legs of a table)*
- Photos smaller than 8" x 10"
- Low resolution digital images
- Photos printed on substandard printers
- Photos printed on low-grade paper *(i.e. copier paper)*
- Photocopies
- Overhead projector transparency *(Note: This is not the same as a photographic transparency which is made in a professional photo lab.)*