

FAIR MARKET VALUE APPRAISAL: For the IRS - Estates, Donations or Gift Tax Purposes Date: PLEASE PRINT CLEARLY and FOLLOW PHOTOGRAPHY INSTRUCTIONS ON WEBSITE Full Legal Name of Owner(s): Name of Agent: Address: _____ State: _____ Zip code: _____ Email: _______ Telephone: (_____) ____ For Estate Appraisals Only -Date of Death: ______, Estate of: _____ Names and Position of ALL Intended Users (executor, heirs, attorneys, accountants, etc. Use separate sheet if needed) Please scan and attach the Completed Form, plus MINIMUM OF 7 PHOTOGRAPHS (as 1 MB+ JPEG attachments) any invoices, Deed of Gift, previous appraisals, or other pertinent information when submitting this form. Incomplete applications will not be entered into the queue. ABOUT THE ITEM TO BE APPRAISED...... Artist: _____ Signed ____ Signed on Back _____ Title/ Description______Dated:_____ Year Acquired: _____ Method Acquired by You or Deceased: Purchase _____(attach receipt) Bequest ____ Gift ___ Other _____ Dimension (without frame) "High by "Wide Total Dimension (including frame) "High by "Wide Visible Markings or Writing on the Back _____ Frame Details: Previous Restoration?: _____Yes, Year/ Restored by: ______ No _____No _____No ____ History of the Piece (if known, be specific) Please charge my credit card: CC: _____ Exp: __/ Sec. Code: ____, Billing Zip _____ You may also use PayPal and Venmo

EMAIL FORM: Scan completed form, documentation, and images as <u>1 MB+, JPEG attachments</u> to: **Kathleen@FloridaArtAppraisals.com**Upon completion of your report, you will receive an invoice via email. Once payment is received, your completed appraisal will be emailed to you as a PDF Document. Please allow 6-8 weeks for completion. Rush orders will be assessed a \$200 additional charge. Research, travel, onsite time billed at \$100 per hour.

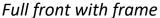
Photography Instructions and Helpful Hints

Appraisal cannot be completed without in focus photographs which are free of glare and that clearly show the image. Please take your time and follow these simple instructions.

Submit a photo of the front and back of the <u>entire painting</u>, <u>including the frame</u> (if any). The image <u>must be square</u>, taken head-on, not from the side. Also submit a closeup of the signature and a photo of each of the four quadrants of the painting. (If the back is covered by paper, remove the paper before you photograph it.)

Minimum of 7 Images Required for an Appraisal (take additional photos of everything of interest)







Closeup of Signature



Full Back with Frame









Closeup of the four quadrants of the painting

HELPFUL HINTS

- **Relocate**: You will most likely need to move the painting to photograph it correctly.
- Natural Light: Take photographs outside rather than use a flash indoors. A flash almost always has glare.
- Direct sunlight is too strong, bright morning light works best.
- Lay Flat: It is easier to place the painting flat on the ground and to shoot down over it than to photograph it on the wall.
- Don't Rush: Take your time. If the photographs are not clear, we cannot appraise the painting.

EMAIL: COMPLETED FORM∞ ANY DOCUMENTATION ∞ THE SEVEN (7) REQUIRED IMAGES.

(Attach images as JPEGS of at least 1 MG each – larger files are better)

EMAIL TO: Kathleen@FloridaArtAppraisals.com.

We will invoice you via email for payment prior to receiving your completed appraisal. We accept credit cards, Paypal and Venmo. For questions regarding the appraisal process, please email: Kathleen@FloridaArtAppraisals.com_or call 772-519-9019 for assistance.