



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel--Notice of Closed Meeting

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held virtually via *Microsoft Teams*. The entire meeting will be closed.

DATES: The meeting will begin at 10:00 am Eastern Time. The meeting will be held January 13, 2026.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held at virtually via *Microsoft Teams*.

FOR FURTHER INFORMATION CONTACT: Valeria B. Farr, 1835 Assembly Street, Columbia, SC 29201. Telephone (803) 312-7828 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. § 1009, that a closed meeting of the Art Advisory Panel will be held virtually via *Microsoft Teams*.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. § 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in sections 552b(c)(3), (4), (6), and (7), of the Government in the Sunshine Act, and that the meeting will not be open to the public.

John E. Hinding,

Acting Chief, Independent Office of Appeals.