



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Reestablishment of the Art Advisory Panel of the Commissioner of Internal Revenue

AGENCY: Internal Revenue Service, Department of the Treasury.

ACTION: Notice of Reestablishment of the Art Advisory Panel of the Commissioner of Internal Revenue.

SUMMARY: The charter for the Art Advisory Panel will be re-established for a two-year period beginning no sooner than seven days following publication of this notice.

FOR FURTHER INFORMATION CONTACT: Valeria B. Farr, 1835 Assembly Street, Suite 508, Columbia, SC 29201. Telephone: (803) 312-7828 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Notice is hereby given pursuant to section 8(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. § 1008, that the Art Advisory Panel of the Commissioner of Internal Revenue, a necessary committee that is in the public interest, will be reestablished for a two-year period beginning no sooner than seven days following publication of this notice.

The Panel helps the Internal Revenue Service review and evaluate the acceptability of property appraisals submitted by taxpayers in support of the fair market value claimed on works of art involved in Federal Income, Estate or Gift taxes in accordance with sections 170, 2031, and 2512 of the Internal Revenue Code of 1986, as amended.

For the Panel to perform this function, Panel records and discussions must include tax return information. Therefore, the Panel meetings will be closed to the public since all portions of the meetings will concern matters that are exempted from disclosure under the provisions of section 552b(c)(3), (4), (6) and (7) of Title 5 of the U.S. Code. This determination, which is in accordance with section 9(d) of the Federal Advisory Committee Act, is necessary to protect the

confidentiality of tax returns and return information as required by section 6103 of the Internal Revenue Code.

Spencer W. Clark,

Committee Management Officer, U.S. Department of the Treasury.

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