



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

June 8, 2012

Control No. AP-08-0612-03  
Affected IRMs: 4.48.2 and 8.18.1

MEMORANDUM FOR APPEALS DIRECTOR, FIELD OPERATIONS EAST  
APPEALS DIRECTOR, FIELD OPERATIONS WEST  
APPEALS DIRECTOR, TECHNICAL SERVICES  
APPEALS DIRECTOR, STRATEGY AND FINANCE  
COMMISSIONER, LARGE BUSINESS & INTERNATIONAL  
COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED  
COMMISSIONER, TAX EXEMPT/GOVERNMENTAL ENTITIES  
COMMISSIONER, WAGE & INVESTMENT  
CHIEF, CRIMINAL INVESTIGATION  
CHIEF COUNSEL

FROM: Susan L. Latham /s/ *Susan L. Latham*  
Director, Tax Policy and Valuation

SUBJECT: Interim Guidance –  
Mandatory Use of the *Specialist Referral System*  
(SRS) for *Art Appraisal Services* (AAS)

The *Art Appraisal Services* (AAS) Unit is now part of the *Specialist Referral System* (SRS), and the use of the SRS is mandatory for referrals to the AAS Unit.

All Internal Revenue Service field offices may use the Office of Art Appraisal Services - located in the Appeals Headquarters Office - for advice and assistance in the valuation of works of art. The SRS automates the initial process (i.e. referral request) for specialists.

### **Affected Employees**

Any IRS employee requiring assistance from the AAS Unit.

See the attachment for instructions.

This interim guidance is effective immediately and will remain in effect for one year from the date of issuance. These procedures will be included in revisions of the following manual sections:

- IRM 4.48.2, *Valuation Assistance for Cases Involving Works of Art*
- IRM 8.18.1, *Valuation Assistance Procedures*

If you have any questions, please contact Ruth Vriend, Director, Art Appraisal Services.

[Attachment](#)

cc: [www.irs.gov](http://www.irs.gov)

*Attachment to Interim Guidance No. AP-08-0612-03*  
*Mandatory Use of SRS for Referrals to AAS Unit*

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Audience

- Appeals
  - Chief Counsel
  - Criminal Investigation (CI)
  - Large Business & International (LB&I)
  - Small Business/Self-Employed (SBSE)
  - Tax Exempt/Governmental Entities (TEGE)
  - Wage & Investment (W&I)
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Art Appraisal  
Services  
(AAS)

The *Office of Art Appraisal Services (AAS)* - under the Chief of Appeals (AP:PV:ART) - provides support services to various organizations within the Internal Revenue Service. See [IRM 4.48.2](#) for an overview of the AAS and the criteria for requesting art valuation assistance.

IRM 4.48.2 instructs the “referring employee” to manually complete a referral form for AAS. An optional referral form ([Form 14247, Art Appraisal Service Referral](#)) was available for this purpose. The “referring employee” must assemble materials (described in IRM 4.48.2) and send the “package” to the *AAS Unit*. Upon AAS’ receipt, the “package” will be disassembled, contents reviewed for completeness, and the case will be assigned to an *AAS Unit* employee to perform the appraisal review.

On January 12, 2012, the IRS and the NTEU entered into a *Memorandum of Understanding (MOU)* for the referring employee to electronically complete the initial action (i.e. referral document) for assistance from the *AAS Unit*. This interim guidance requires the use of the *Specialist Referral System (SRS)* for referrals to the *AAS Unit*.

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*Attachment to Interim Guidance No. AP-08-0612-03*  
*Mandatory Use of SRS for Referrals to AAS Unit*

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Specialist  
Referral  
System  
(SRS)

The SRS is an online automated system that allows for all submissions and approvals for specialist assistance. The “referring employee” can access SRS from the intranet at <https://srs.web.irs.gov/>.

The *Art Appraisal Services* (AAS) Unit is now part of the *Specialist Referral System* (SRS). As a result, the following applies:

1. SRS automates the *referral request process* for IRS specialists. Requests for any assistance from the *AAS Unit* must be made through the SRS.
  2. After the *AAS Unit Director’s* initial review, the Director will electronically assign the referral to the *AAS Unit* employee.
  3. The SRS will electronically send the “referring employee” an email notification of the assignment and identify the AAS specialist.
  4. The SRS will enable the *AAS Unit* Director to review the case issues before the referring employee’s preparation of the “package.”
  5. The initial action (through SRS) will allow the assigned *AAS Unit* employee to prepare for the incoming case and raise any concerns (including workload issues), prior to AAS’ receipt of the “package.”
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*Attachment to Interim Guidance No. AP-08-0612-03*  
*Mandatory Use of SRS for Referrals to AAS Unit*

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Actions after  
Assignment  
to AAS Unit  
Specialist

After receiving the SRS' notification, the "referring employee" will mail the "package" and copy of the referral assignment document to the following address:

Internal Revenue Service  
C:AP:PV:ART  
1111 Constitution Ave, NW  
Washington, DC 20224-0002  
Suite 7000

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Contacts

- Ruth Vriend, Director, Art Appraisal Services
  - See website for *Art Appraisal Services* at <http://appeals.web.irs.gov/art/default.htm>.
  - See website for *Specialist Referral System* at <https://srs.web.irs.gov/>.
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Effective Date    Immediately

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