

Part IV - Items of General Interest

Change of Address for Submission of Art Valuation Requests

Announcement 2001-22

Rev. Proc. 96-15, 1996-1 C.B. 627, informs taxpayers how to request from the Internal Revenue Service a Statement of Value that can be used to substantiate the value of art for income, estate, or gift tax purposes. Section 10 of Rev. Proc. 96-15 sets forth the address for submission of requests for Statements of Value. The address has been changed, and the new address, effective immediately, is as follows:

Internal Revenue Service, POB 27720 McPherson Station, Washington, DC
20038, Attn: C:AP:AS:ART.

EFFECT ON OTHER DOCUMENTS

Rev. Proc. 96-15 is modified.