Photographic Requirements for Art, Antiques, Decorative Arts & Other Cultural Properties Reviewed by Art Appraisal Services and The Commissioner’s Art Advisory Panel

The Office of Art Appraisal Services (AAS) and the Commissioner’s Art Advisory Panel determine the fair market value of thousands of fine and decorative art objects and other cultural properties based on photographic images and appraisals provided by the taxpayer. Consequently, professional quality color photographs and/or high-resolution digital images of the subject properties are crucial for our review. Cases submitted without photographs or with poor quality photographs cannot be processed in a timely manner.

Please request that the taxpayer (or representative) provide a color image of each property with a claimed value of $50,000 or more in one of the acceptable photographic formats listed below. Each object should be shown in its entirety with separate images depicting important details, such as the artist’s signature, date, labels, or other distinguishing features (including damage and repairs). Multiple views are helpful for 3-dimensional works of art.

ACCEPTABLE FORMATS:

- **Photographs**: Clear, professional-quality 8” x 10” color photographs printed on photographic paper.

- **Digital images**: High resolution color digital images (labeled with descriptive information) may be provided on a flash drive. AAS does not require a minimum pixel count, but rather stresses the need for high resolution images. Images may also be provided electronically via encrypted email.

  **NOTE**: All photographs and digital images submitted to AAS should be labeled with the taxpayer’s appraisal object number, artist’s name, and title.

  **NOTE**: Thumbnail size images in the appraisal are acceptable only for identification purposes.

UNACCEPTABLE FORMATS:

- Blurry or dark photographs
- Photos where the subject is obscured by glare or flash
- Photos showing only part of the subject
- Photos smaller than 8” x 10”
- Low resolution digital images
- Photos printed on substandard printers
- Photos printed on low-grade paper (i.e. copier paper)
- Photocopies
- Transparencies