
KAGAN FINE ART

Appraisals

115 East 92nd Street
New York, NY 10128

Appraisal Report

**Fair Market Value Appraisal
Non-Cash charitable Contribution
IRS Income Tax Purposes
Summary Appraisal Report**

Donor:

Donee:

Dates: Date of Inspection: February 20, 2012

Effective Date: December 31, 2011

Prepared on March 30, 2012

Fair Market Value of one painting:

\$

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29 pages

SAMPLE