

Additional instructions for completing payment

Art Appraisal Services will begin using the [Pay.gov website](#) to receive Statement of Value (SOV) requests user fee payments. Use of the Pay.gov website will replace the mailing or hand delivering of user fees. The use of the Pay.gov website to submit SOV user fees will be mandatory. If the user fee check is mailed or hand delivered, then it will be returned, and the taxpayer will be requested to submit the fee through the website.

Payments made through the website are electronic and require the taxpayer's bank routing number and account number. To submit a user fee, visit www.pay.gov and use the Statement of Value User Fee form. This form can be found by entering "Statement of Value" in the "Search the Forms" box or by clicking on the "Agency List" link under "What Federal Agencies Can I Pay?" and choosing Internal Revenue Service.

The user fee form requires the entry of the following US Taxpayer information:

Applicant Name
Applicant EIN/SSN
Submitter Name
Contact Email Address
Your Contact Phone Number (to be used for questions regarding payments received)
Enter the Number of Items
Form will auto-populate the Payment Amount

After entering all of the required information, the taxpayer should select "PDF Preview" and print a copy of the completed form before clicking the "Continue" button. You will be prompted to enter the payment information. You will need to enter the following Information:

Account Holder Name
Select Account Type (Business Checking Business Savings Personal Checking Personal Savings)
Enter Routing Number
Enter Account Number
Confirm Account Number

Once completed, please select "Review and submit payment." Taxpayers should also print a copy of the receipt that is generated on the last page and include a copy of both the completed form and the receipt with the Statement of Value submission. Any questions regarding the new procedure should be directed to the Director, Art Appraisal Services at 305/982-5364.