

Francis Eck

Originals with a history.
A collection of your own.



LOINTAINE ÉCUME / 2026

Original oil on canvas, palette knife · 89 × 146 cm / 35.0 × 57.5 in

More than four decades of painting. International exhibitions, published criticism and acquisitions by American collectors. Meet the artist, discover the work and see what a direct studio purchase involves.

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01 / FIRST, THE PAINTING

A landscape, reduced to its essentials.

In *Lointaine écume*, broad fields of blue meet a low, broken band of white. The palette knife builds a raised edge against smoother passages of color; small accents of orange and yellow interrupt the cool expanse. From across the room, space. Up close, the physical trace of the painter's hand.



Illustrative residential placement; scale and lighting are indicative.

The composition.

A low horizon gives the blue room to expand. The work changes as you move closer.

The original.

Paint has a physical surface. The canvas is the work itself, not a reproduction of it.

The connection.

Buying from Francis Eck begins the ownership history directly with the artist.

02 / AN ESTABLISHED INTERNATIONAL CAREER

A career begun in 1980. A reach across borders.

Francis Eck is a French painter working in Saint-Martin. Over more than four decades, his exhibition history has connected Europe, the Caribbean, Asia and the United States. His palette-knife paintings have been exhibited internationally and discussed in print. [A1]

Selected Career Milestones**1980****Altkirch, France**

First solo exhibition, at the town hall.

1994-1995**Published criticism**

Gérard Xuriguera's essay in Cimaïse, followed by the Francis Eck monograph.

2000**Saint-Martin and Beijing**

Presentation to President Jacques Chirac; first prize for painting at China Art Expo.

Connections with the United States**1993****New York**

ARTEXPO, Jacob K. Javits Convention Center.

1995-1998**New York and Philadelphia**

Further New York fair appearances and a Philadelphia art fair.

2002**New York**

Independent Art Fair at the Plaza Hotel.

2024**Easton, Maryland**

Vistas and Viewpoints, Spiralis Gallery.

The wider chronology includes Tokyo, Shanghai, London, Macao and the Caribbean. The studio's career catalogue gives the full exhibition record. [A1]

03 / MOMENTS THAT MARK A CAREER

Recognition beyond the studio.

A presidential presentation in Saint-Martin and a painting prize in Beijing mark two distinct moments in Francis Eck's international career.

Saint-Martin, 2000.

On March 12, Francis Eck presented *Tout n'est pas bleu* to President Jacques Chirac. The period caption records the work's entry into Chirac's art collection. [A2]



The presentation, March 12, 2000.
Photograph from the artist's archive.

Beijing, 2000.

At China Art Expo in August, Eck received a first prize for painting. The photograph and Chinese press article document the award. [A3]

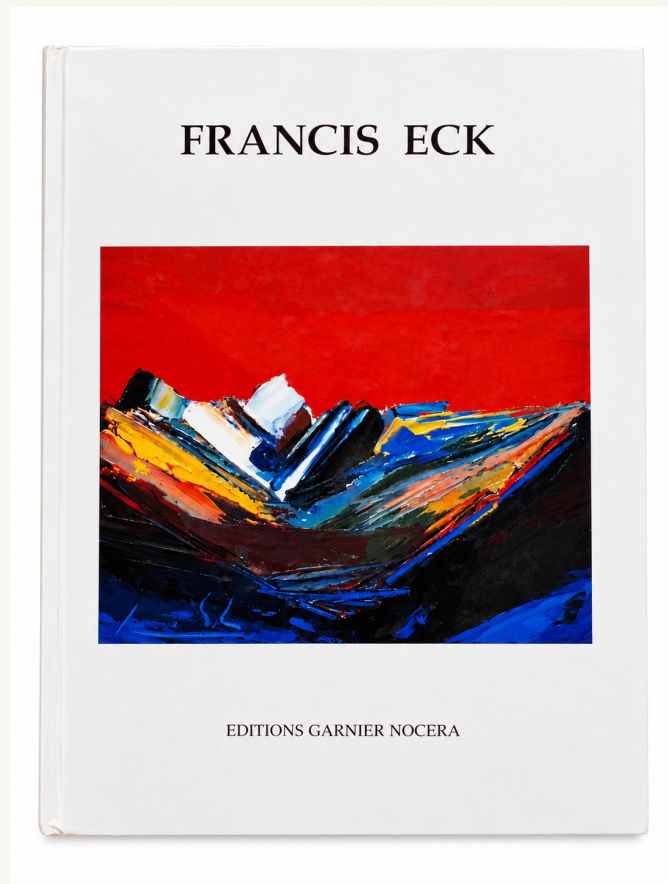


China Art Expo · Award photograph, article
and period captions from the archive.

The painting has a place in a career.
The career has a record beyond the studio.

An artist with a critical history.

Art critic Gérard Xuriguera wrote about Francis Eck in *Cimaise* and contributed the text of the artist's monograph, published by Éditions Garnier Nocera. These publications place the paintings within a sustained body of work. [A4]



ORIGINAL MONOGRAPH COVER

Gérard Xuriguera

THE CRITICAL ESSAY

"Des effervescences solaires"
Cimaise, No. 233
November-December 1994

THE MONOGRAPH

Francis Eck
Éditions Garnier Nocera, 1995
With text by Gérard Xuriguera

For the collector, this is context that can stay with the work: an artist's history to discover, preserve and share.

Choose the painting for what you see.
Know the artist behind what you acquire.

05 / COLLECTED IN THE UNITED STATES

American collectors. Direct studio acquisitions.

U.S. collectors purchased these works directly from Francis Eck's studio in 2025 and 2026. The October transaction is one collector's purchase of two paintings. All amounts are in U.S. dollars. [S1]

TWO PAINTINGS / ONE COLLECTOR

October 2025

Approx. \$15,000

Vesak + Récifs

130 × 89 cm + 50 × 100 cm
51.2 × 35.0 in + 19.7 × 39.4 in

ONE ORIGINAL

May 2025

\$5,500

De sable, d'eau...

116 × 89 cm
45.7 × 35.0 in

ONE ORIGINAL

March 2026

\$3,960

Au-delà du récif

46 × 61 cm
18.1 × 24.0 in

ONE ORIGINAL

March 2026

\$8,900

Presqu'île

65 × 100 cm
25.6 × 39.4 in

Primary studio sales, not auction results or appraisals. The October amount covers both paintings. Dimensions follow the studio records.

06 / THE COLLECTOR'S CASE

Lointaine écume

Robert Martin chooses an original for his New York home.



2026

EUR 13,500

Original oil on canvas, palette knife
89 × 146 cm / 35.0 × 57.5 in (H × W), unframed

FRAME & DELIVERY INCLUDED

The EUR 13,500 studio invoice covers the original painting, its frame and delivery. Robert receives the invoice and artist-signed certificate. An itemized quote identifies any local taxes remaining payable by him.

Illustrative acquisition of a real painting. Robert Martin is fictional; the invoice and certificate on pages 9-10 are specimens.

07 / FROM STUDIO TO COLLECTION

One original. A fixed studio price.

EUR 13,500 secures Lointaine écume, with its frame and delivery included. Robert buys directly from the artist, with a written offer, an agreed payment schedule and the documents that accompany the original.

01 Choose.

Select the original. Confirm its dimensions, condition and photographs. An agreed deposit secures the reservation.

02 Agree.

Confirm framing, insured delivery, entry handling and destination taxes in the written offer.

03 Receive.

Inspect the painting. Keep the invoice, artist-signed certificate and payment and shipping records together.

ARTWORK / STUDIO INVOICE

EUR 13,500

Original painting
Frame and delivery included

Deposit · 30%
EUR 4,050.00

Balance · 70%
EUR 9,450.00

Price agreed in euros.
Payment terms confirmed in writing.

YOUR WRITTEN OFFER

A detailed quote for your destination.

Your quote distinguishes the studio invoice amount, including framing and delivery, from any local taxes or import charges payable by you. It also confirms payment currency and exchange terms.

For Robert's NYC delivery, 8.875% use tax is payable separately if sales tax is not collected. It forms part of his documented acquisition cost. Rules vary by destination. [L5]

UNISSUED SPECIMEN

Invoice

SP-2026-NA-001

Sample date · October 24, 2026

SELLER

Francis Eck
Artist
47, Impasse des Yuccas
Rés. Les Jardins d'Orient Bay
97150 Saint-Martin, French side

BILL TO / SHIP TO

Robert Martin
Fictional private collector
18 East 74th Street
New York, NY 10021
United States

WORK / DESCRIPTION	AMOUNT (EUR)
Lointaine écume Francis Eck · 2026 · Unique original Oil on canvas, palette knife 89 × 146 cm / 35.0 × 57.5 in (H × W), unframed Certificate: CA-2026-LE-NA-001 Includes the agreed frame and delivery.	13,500.00

THIS INVOICE / PAYABLE TO THE STUDIO

EUR 13,500.00

Price fixed in euros. Framing and delivery included.

Artist not subject to VAT. No New York sales tax collected on this specimen.

AGREED PAYMENT TERMS Deposit / 30%: EUR 4,050.00 BALANCE / 70%: EUR 9,450.00
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UNISSUED SPECIMEN · Fictional transaction, address and references. No payment received; not a receipt or accounting document.
Administrative registration and banking details are not reproduced.

UNSIGNED SPECIMEN / CA-2026-LE-NA-001

Certificate of Authenticity



Lointaine écume

Francis Eck

2026 · Oil on canvas, palette knife

89 × 146 cm / 35.0 × 57.5 in (H × W), unframed

Unique original painting

I, Francis Eck, certify that the painting reproduced and described here is an original work created by me in 2026. This certificate identifies the work and is intended to accompany it as ownership changes.

Original purchaser in the example: Robert Martin, New York.

Related invoice: SP-2026-NA-001 · Sample issue date: October 24, 2026.

Artist's signature on the issued
certificate

Unsigned specimen. Ownership of the canvas does not transfer copyright. [L7]

08 / THE SAME ACQUISITION, A LATER CHOICE

From a realized gain to the amount kept.

Suppose Robert later realizes a **USD 5,000 gain after deducting his documented acquisition cost and selling fees**. If he has held the painting for more than a year, the following example shows the taxes on that gain under the stated assumptions.

ILLUSTRATION OF A REALIZED GAIN / U.S. DOLLARS

Gain after acquisition and selling costs	\$5,000.00
Federal collectibles tax / assumed 28%	\$1,400.00
Net Investment Income Tax / 3.8%	\$190.00
New York State income tax / assumed 6.85%	\$342.50
New York City income tax / assumed 3.876%	\$193.80
Total of the four illustrated taxes	\$2,126.30

\$2,873.70

Net gain after the illustrated taxes.

Acquisition costs and selling fees were deducted before the USD 5,000 input.

Illustration: single NYC resident, \$600,000 pre-sale income, holding over one year. Full NIIT applies; no loss offsets or extra deduction or credit effects. Uses 2026 rules, not a forecast of future law. [L2, L9, L11]

The gain is assumed, not a prediction of resale value. A personal purchase gives no immediate income-tax deduction; personal-use losses are generally nondeductible.

09 / IF HE KEEPS THE PAINTING

A painting to live with. A collection to pass on.

If Robert keeps *Lointaine écume*, he can decide who will receive it and preserve its ownership history. The invoice, certificate and photographs become a practical collection file for his family.

A LIFETIME GIFT

Carryover basis

For a later gain, the recipient generally starts with Robert's adjusted tax basis.

AN INHERITANCE

Value at inheritance

The recipient's basis generally follows fair market value at death, subject to the applicable rules.

These panels explain the recipient's basis for a later sale. New York estate-tax exposure is separate and is addressed on page 13. Keep the invoice, certificate and any later appraisal with the work. [L3]

A wider legacy through giving.

An appreciated painting held for more than a year and accepted by a qualified public charity for a related use may qualify for a fair-market-value deduction. A claim over \$5,000 generally requires a qualified appraisal and Form 8283, Section B. [L4, L12]

For itemizers in 2026, charitable gifts are generally deductible only above 0.5% of adjusted gross income; other limits apply. The federal estate-and-gift basic exclusion is \$15 million per eligible person, coordinated with prior gifts. These are general rules, not special exemptions created by buying art. [L1, L8]

A trust can organize ownership and administration. It does not automatically remove estate tax or create a new tax basis; assets outside the estate in an irrevocable grantor trust do not receive a basis adjustment merely because it is a grantor trust. [L6]

An heir's tax basis. New York's estate tax.

Robert is domiciled in New York. His estate plan must therefore consider New York State estate tax as well as federal rules. A date-of-death basis for an heir does not, by itself, exempt the painting from estate inclusion or estate tax. [L3, L13]

NEW YORK STATE / 2026

\$7,350,000

Basic exclusion for deaths in 2026. [L13]

FEDERAL / 2026

\$15,000,000

Basic exclusion, coordinated with prior taxable gifts. [L1]

New York tax may be due even when no federal estate tax is payable. The result depends on Robert's overall estate, deductions and includible gifts, rather than the painting's price alone. [L1, L13]

New York's 105% rule.

The state estate-tax credit phases out as a 2026 New York taxable estate rises from **\$7,350,000 to \$7,717,500**. Above the upper amount, no credit remains: tax is calculated on the full New York taxable estate, rather than only the excess over the exclusion. [L14]

Include the painting in the plan.

Record the canvas at its supportable estate value. The estate's potential tax liability and the heir's basis for a later sale are separate questions. Valuation and ownership records help the executor and the family address both.

Certain taxable gifts made within three years before death are added back for New York estate-tax purposes, subject to exceptions. These thresholds apply to 2026 deaths; use the rules for the actual year of death. [L13]

11 / THE SUPPORTING RECORD

The record behind the work.

ARTIST AND STUDIO RECORDS

- A1 Francis Eck, Parcours artistique 1980-2026. Studio career catalogue, 18 pages.
- A2 Period photograph and caption: Tout n’est pas bleu presented to Jacques Chirac, March 12, 2000.
- A3 China Art Expo, Beijing, August 2000: award photograph, Chinese article and period captions.
- A4 Francis Eck, Éditions Garnier Nocera, 1995; Gérard Xuriguera, Cimaïse No. 233, 1994.
- S1 Studio sales records, 2025-2026. Selected purchases by American collectors.

U.S. LAW AND GUIDANCE / CLICK TO OPEN

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|-----|---|-----|--|
| L1 | IRS · 2026 estate exclusion | L2 | IRS · Collectibles gains and losses |
| L3 | IRS · Basis, gifts and inheritance | L4 | IRS · Appraisals and Form 8283 |
| L5 | NYC · Sales and use tax | L6 | IRS · Grantor trusts, Rev. Rul. 2023-2 |
| L7 | U.S. Copyright Office · 17 U.S.C. § 202 | L8 | U.S. Code · Charitable deduction floor |
| L9 | IRS · Net Investment Income Tax | L10 | USITC · Current U.S. tariff schedule |
| L11 | NYS · 2026 state and city tax tables | L12 | IRS · Charitable contributions |
| L13 | NYS · 2026 estate tax and filing rules | L14 | NY Tax Law § 952 · Estate-tax credit |

Sources reviewed October 18, 2026. Robert Martin, the transaction and its documents are fictional; the painting and historical references are real. Residential views are illustrative placements. Studio sale records are not independent appraisals.

Acquisition: EUR 13,500 studio price, framing and delivery included. U.S.-dollar cost basis is supported by actual payment-date exchange rates and capitalizable acquisition costs, including paid local use tax. The destination offer confirms tax and import responsibilities before purchase.

Gain example: USD 5,000 after acquisition and selling costs; single NYC resident; pre-sale MAGI and NYAGI \$600,000, state/city taxable income \$592,000; no loss offsets or extra deduction/credit effects. Uses 2026 rules; future value and law are not projected.

12 / BEGIN WITH THE WORK

Choose the painting. Know what comes with it.

An original to live with. A career to discover. A direct relationship with the studio, a written offer and a complete record to keep with the work.



Illustrative residential placement.

REQUEST YOUR PERSONAL SELECTION

Share your preferred paintings and the space you have in mind. Receive a personal selection, photographs and an itemized quote showing the studio invoice amount and any local taxes payable by you.

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www.franciseck.com

Francis Eck
Jardins d'Orient Bay
97150 Saint-Martin
French West Indies

Framing and international delivery included in the agreed offer. Installment arrangements available. A deposit secures the reservation.