Museums and other nonprofits must pay tax on income derived from business activities that are regularly carried on but are not mission-related. A set of arcane rules governs what a museum shop may sell without incurring tax, or how a museum restaurant is operated. Rules also govern exactly how a corporate sponsor may be acknowledged without crossing the line into advertising, income from which would be taxable. A recent proposal, for example, would count the naming of a special event after a single sponsor as advertising, even if the sponsor’s product wasn’t mentioned.

This provision allows people aged 70.5 to roll up to $100,000 from an IRA account directly to charity. The gift counts towards the taxpayer’s required annual withdrawal, but is not taxed. After years of being enacted on a temporary basis, the provision became permanent in 2015. Efforts are underway to expand it by raising the cap and by allowing gifts to donor-advised funds.

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A collector who donates a painting can claim a tax deduction for its fair market value, but artists who donate their own work only get to deduct the value of paint and canvas. As a result, artists rarely donate valuable works, and the public loses out. There have been bipartisan efforts to change the law.