

THE MUSEUM OF MODERN ART

Memorandum in regard to the deductibility
of membership dues as charitable con-
tributions for income tax purposes

. . . .

It is impossible to give a categorical answer to your question as to the deductibility of your membership dues as charitable contributions. There is a Revenue Ruling, 54-565, which indicates that no part of your dues is deductible because of the fact that as a member you are entitled to certain benefits, such as Museum publications. On the other hand, our counsel believes that this ruling is wrong and that the question will be decided differently when properly raised in the courts. They believe that the amount by which the dues exceed the value of the benefits should be held to be deductible. In the case of a \$15 Non-Resident or an \$18 Resident Membership, we estimate the value of the services rendered at approximately 50%. I am afraid that under the present state of the law, I cannot give you a more definite answer.

THE MUSEUM OF MODERN ART

René d'Harnoncourt

Alfred Barr, Jr.

Monroe Wheeler

James White

To: Allen Porter -

Susan Senior

✓ Elizabeth Shaw

Bernard Jones

Zara Cohan

Bill Sutherland

Date March 6, 1959

Re: Deductibility of membership dues
as charitable contributions for
income tax purposes

From:

Emily C. Woodruff

I thought it might interest you to have a copy of the memorandum in regard to the deductibility of membership dues as charitable contributions for income tax purposes which was prepared by our counsel, Jim Husted. The answer is not very satisfactory, but I hope it will be clarified in the not too distant future.

Emily