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Dan Weiner Discusses the Benefits of Donating Unsellable Art in the Observer

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Sept. 23, 2025 — Dan Weiner spoke about the economics of unsellable art and the benefit of donating such works for an article in the Observer.

The article uses as a prime example of "unsellable art" the 1959 mixed-media collage titled Canyon by Robert Rauschenberg, which could not be sold upon the death of art gallery owner Ileana Sonnabend because the work includes a taxidermied American bald eagle.

As the artwork could not be sold, the Sonnabend family listed its value at zero. The U.S. Internal Revenue Service (IRS) claimed that — based on comparable Rauschenbergs — Canyon should be valued at $65 million and demanded that the estate pay tax and penalties on the work. The estate contested that they should not have to list the monetary value of a piece they could not sell.

As the Bald and Golden Eagle Protection Act prohibits possession or sale of any bald eagle (alive or dead), the estate ultimately settled with the IRS by donating Canyon to the Museum of Modern Art in New York, with no charitable deduction claimed by the heirs and no taxes or penalties paid to the IRS.

"Since donation of such problematic works to a museum or other charitable institution means that their purported market value is not included in calculating the estate's overall value—and thus the estate tax owed—our advice is to donate the works in question," Weiner said.

Read the article.

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Daniel H. Weiner

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