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## **Rev. Rul. 70-393**

The taxpayer, a manufacturing corporation, sells its products over a wide district. It sponsors a baseball team that participates in games with teams from other business organizations.

The company incurs expenses in furnishing the team with uniforms and equipment, such as, balls, masks, etc., and pays umpire charges. The firm name appears on the uniforms. The company receives considerable publicity by the team's appearance in various parts of the district in which it does business and by the report of the games in the newspapers in the vicinity.

Held, the amounts expended relative to the outfitting and support of the ball team representing the taxpayer are similar to those expended in other methods of advertising and are deductible by the taxpayer as business expenses for Federal income tax purposes.

O.D. 1030, C.B. 5, 120 (1921) is superseded, since the position set forth therein is restated under the current statute and regulations in this Revenue Ruling.

<sup>1</sup> ¶Prepared pursuant to Rev. Proc. 67-6, C.B. 1967-1, 576.