

Internal Revenue Service  
Revenue Ruling

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Rev. Rul. 67-236

1967-2 C.B. 103

Sec. 170

**Caution: Distinguished by Rev. Rul. 84-1**

Full Text

Rev. Rul. 67-236

A radio broadcasting station provides without charge broadcast time for various religious and other public affairs programs. Some of the organizations to which free broadcast time is made available qualify as organizations contributions to which are deductible under section 170 of the Internal Revenue Code of 1954. Held , the broadcasting station is not entitled to deduct as a charitable contribution under section 170 of the Code the fair market value of such broadcast time. See Revenue Ruling 57-462, C.B. 1957-2, 157, which similarly holds that the fair market value of newspaper space donated to a charitable organization does not qualify as an allowable deduction because the newspaper is rendering a service rather than donating property.