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Rev. Rul. 70-476¹

The taxpayer, a professional baseball player, was required to furnish at his own expense some of the uniforms he wore playing ball.

Held, the amount paid by the taxpayer for his uniforms is deductible under section 162 of the Internal Revenue Code of 1954 in computing his taxable income.

G.C.M. 19790, C.B. 1938-1, 118, is hereby superseded, since the position stated therein is set forth under the current statute and regulations in this Revenue Ruling.

¹ Prepared pursuant to Rev. Proc. 67-6, C.B. 1967-1, 576.