

231.205-1 Public relations and advertising costs.

(e) See [225.7303-2](#) (e) for allowability provisions affecting foreign military sales contracts.

(f) Unallowable public relations and advertising costs include the following:

(1) Monies paid to the Government associated with the leasing of Government equipment, including lease payments and reimbursements for support services, except for foreign military sales contracts as provided for at [225.7303-2](#) .

Parent topic: [231.205 Selected costs.](#)