



TAX EDGE
ADVISORS

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Clothing, Uniform and Laundry Questionnaire

Taxpayer's name _____
Tax file number _____
Employer _____
Year of income _____
Type of clothing _____
(i.e., protective, etc.)

1. Description of the clothing purchased during the year and cost (including costs associated with laundry and dry cleaning, etc.):

A. \$
B. \$
C. \$
D. \$
E. \$
F. \$
G. \$

Total clothing expenses \$

Less: expenses associated with laundry, dry cleaning etc. (\$))

Business use percentage of the clothing x %

Uniform/clothing deduction \$



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Laundry/clothing details

1. Description of the clothing that is being laundered:

Worksheet to calculate tax deduction

- A. Number of loads per week: _____ loads
- B. Total number of week's clothes washed: _____ x _____ weeks
- C. Total number of loads during the year of income (A x B): _____ loads
- D. Rate per load: _____
- (\$1.00 for work clothes only in the load 50c for loads that contain work and private clothing)*
- Total laundry claim (D x C) \$ _____**

Note:

- if the laundry claim exceeds \$150, full substantiation applies; and
- this method can be used by self-employed persons.

Taxpayer's clothing, uniform and laundry declaration

- A. I confirm that I wish to make the above claim for clothing, uniform and laundry on the basis that I have incurred the above expenses in deriving my assessable income and I have the necessary records to substantiate my claim;
- B. My tax agent has explained to me the law as it relates to claims for clothing, uniform and laundry; and
- C. I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.

Signed

Dated



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Protective clothing questionnaire

1. What is your occupation?

2. Why did your employment position demand that you wear protective clothing?

3. Will your employer support the need for protective clothing?

YES/NO

If no, please explain why you believe that you are still entitled to claim your protective clothing:

4. Please provide a list of the protective clothing that you purchased during the income year and why you believe that it is protective:

Clothing	How is it protective
1. _____	_____
2. _____	_____
3. _____	_____

5. Is the garment designed “wholly and principally” to protect the wearer against dangers that exist in the working environment?

YES/NO

If **yes**, please provide details on why your working environment requires the need to wear the protective clothing that is nominated above:



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6. Have you kept your receipts that were provided when you purchased the protective clothing that is mentioned above?

YES/NO

If no, what records have you maintained that will still entitle you to claim for the protective clothing?

7. Have you incurred expenses associated with dry cleaning the protective clothing that has been mentioned above?

YES/NO

8. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing?

YES/NO

If **yes**, how have you adjusted your claim for the laundry expenses?

9. What records have you maintained in order to support the claim that is being made for the laundry expenses?

(Remember that where the claim does not exceed \$150, substantiation does not apply, however, you may still be required to explain the basis for calculating your deduction)

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Compulsory uniform questionnaire

1. What is your occupation?

2. What are the corporate identifiers which distinguish your garments as a work uniform from conventional clothing?

3. Is the corporate logo/emblem attached to your clothing permanently affixed?

YES/NO

If yes, please describe the size and the nature of how the corporate logo/emblem is identified on the clothing:

4. Will the employer support the fact that the corporate wardrobe is compulsory and that the disciplinary procedures are consistently enforced for those who disobey their requirements?

YES/NO

What are the disciplinary procedures that are followed if a staff member fails to wear the expected work uniform?



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5. Please provide a description and outline of the fabrics that are used to make each particular garment that comprises the corporate uniform that you have purchased:

Garment

Material/fabrics

- | | |
|----------|-------|
| 1. _____ | _____ |
| 2. _____ | _____ |
| 3. _____ | _____ |

(Please note that the ATO has indicated that the greater the range of fabrics used in a compulsory uniform then there is an increased likelihood that the uniform will lose its distinctive and unique look.)

6. Please provide a description and reasons why each accessory comprises part of the corporate uniform that you have purchased:

Accessory

Reason it is distinctive

- | | |
|----------|-------|
| 1. _____ | _____ |
| 2. _____ | _____ |
| 3. _____ | _____ |

7. Have you incurred expenses associated with dry cleaning your compulsory uniform that has been mentioned above?

YES/NO

8. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing?

YES/NO

If **yes**, how have you adjusted your claim for the laundry expenses?



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9. What records have you maintained in order to support the claim that is being made for the laundry expenses?

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Conventional clothing claim questionnaire

1. What is your occupation?

2. Please explain why you believe your current employment duties require you to wear excessive amounts of conventional clothing:

3. Would your employer independently support your belief that your current income earning activities require you to purchase excessive amounts of conventional clothing?

YES/NO

If **no**, please provide details on why you still believe that you are entitled to claim a deduction for the costs of the conventional clothing:

4. Have you maintained records that allow you to identify the portion of clothes purchased during the year that are excessive?

YES/NO

If yes, what records have you maintained to demonstrate the excessive nature of the clothing purchases during the year:

5. Has the conventional clothing for which you wish to claim a deduction been used at any stage for private purposes?

YES/NO

If **yes**, what records have you maintained in order to calculate an apportionment between the business and private use of the clothing?



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6. If the clothing has been used for business and private purposes, what is the percentage of business use with respect to the clothing?

7. Have you incurred expenses associated with dry cleaning your conventional work-related clothing that has been mentioned above?

YES/NO

8. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing?

YES/NO

If **yes**, how have you adjusted your claim for the laundry expenses?

9. What records have you maintained in order to support the claim that is being made for the laundry expenses?

(Remember that where the claim does not exceed \$150, substantiation does not apply, however, you may still be required to explain the basis for calculating your deduction)

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Occupation specific clothing questionnaire

1. What is your occupation?

2. Please explain why you believe your current employment duties demand that you wear occupation specific clothing:

(For example, a barrister's cape, chef's checked pants or religious cleric's ceremonial robes)

3. Will your employer support the need for you to wear the occupation specific clothing as part of discharging employment duties?

YES/NO

If **no**, please provide details on why you still believe that you are entitled to claim a deduction for the costs of the occupation specific clothing:

4. Please provide a description of the occupation specific clothing that you wear as part of your employment activities:

(i.e., what clothing comprises the occupation specific clothing that you wear)

5. Has the clothing for which you are claiming the tax deductions been used at any stage for private purposes?

YES/NO

If **yes**, what records have you maintained in order to calculate an apportionment between the business and private use of the clothing?



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6. If the clothing has been used solely for work related purposes, what records have been maintained to demonstrate this?

7. Have you incurred expenses associated with dry cleaning your occupation specific clothing that has been mentioned above?

YES/NO

8. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing:

YES/NO

If **yes**, how have you adjusted your claim for the laundry expenses?

9. What records have you maintained in order to support the claim that is being made for the laundry expenses?

(Remember that where the claim does not exceed \$150, substantiation does not apply, however, you may still be required to explain the basis for calculating your deduction)

Signed

Dated