

## Compulsory uniform questionnaire

**Taxpayer's name** \_\_\_\_\_  
**Tax File Number** \_\_\_\_\_  
**Year ended** \_\_\_\_\_  
**Employer** \_\_\_\_\_

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?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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:

<b>Garment</b>	<b>Material/fabrics</b>
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:

	<b>Accessory</b>	<b>Reason it is distinctive</b>
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?

\_\_\_\_\_

\_\_\_\_\_

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)*

\_\_\_\_\_

\_\_\_\_\_

**Taxpayer's compulsory uniform declaration**

- A. *I confirm that I wish to make the above claim for Compulsory Uniform items 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 Compulsory Uniform expenses; 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** .....