

Conventional clothing claim questionnaire

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer _____

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 earnings 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?

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)

Taxpayer’s conventional clothing questionnaire declaration

- A. *I confirm that I wish to make the above claim on the basis that I have incurred the above conventional clothing 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 conventional clothing 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.....