

Occupation specific clothing 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 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?

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)

Taxpayer's occupation specific clothing questionnaire declaration

- A. *I confirm that I wish to make the above claim for occupation specific clothing 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 occupation specific 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.....