

Protective clothing questionnaire

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer _____

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 the 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:

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)

Please note:

1. *The ATO has shown a reluctance to accept any clothing that is designed to protect a taxpayer against the natural elements (i.e., sun) as protective clothing.*
2. *General shirts and pants that are made of relatively thick material may not be considered to be protective clothing for the purposes of the ITAA.*
3. *Taxpayer will generally need to produce receipts and other documents in order to be able to claim a tax deduction for the costs associated with the protective clothing.*

Taxpayer's protective clothing declaration

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