

## 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:

<b>Clothing</b>	<b>How is it protective</b>
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?

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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?

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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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**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 tax law.*
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**