#### 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:

 **Garment Material/fabrics**

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:

 **Accessory Reason it is distinctive**

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**