



**Note:**

- *if the laundry claim exceeds \$150, full substantiation applies; and*
- *this method can be used by self-employed persons.*

**Taxpayer’s clothing, uniform and laundry declaration**

- A. *I confirm that I wish to make the above claim for clothing, uniform and laundry 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 clothing, uniform and laundry; 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 .....

*“Liability limited by a scheme approved under Professional Standards Legislation.”\**

*\*Other than for the acts or omissions of financial services licensees.*

Suites 3 & 4, 99 Lightwood Road, Springvale, Victoria, 3171

**Tel:** 9548 1589 **Fax:** 9547 0602 **ACN:** 051 623 664 **Email:** hilary@hilarywijeratne.com.au **Web:** hilarywijeratne.com.au



## Protective clothing questionnaire

1. What is your occupation?

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2. Why did your employment position demand that you wear protective clothing?

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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:

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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:

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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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Signed.....

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## Compulsory uniform questionnaire

1. What is your occupation?

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2. What are the corporate identifiers which distinguish your garments as a work uniform from conventional clothing?

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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:

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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?

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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:

<b>Garment</b>	<b>Material/fabrics</b>
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.)*

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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?

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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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\_\_\_\_\_

Signed .....

Dated .....

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## Conventional clothing claim questionnaire

1. What is your occupation?

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2. Please explain why you believe your current employment duties require you to wear excessive amounts of conventional clothing:

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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:

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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:

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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?

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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)*

\_\_\_\_\_

\_\_\_\_\_

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## Occupation specific clothing questionnaire

1. What is your occupation?

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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)*

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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:

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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)*

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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?

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6. If the clothing has been used solely for work related purposes, what records have been maintained to demonstrate this?

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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?

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*(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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