

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