

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