

Conventional clothing claim questionnaire

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer _____

1. What is your occupation?

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

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:

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:

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:

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)

Taxpayer’s conventional clothing questionnaire declaration

- A. *I confirm that I wish to make the above claim on the basis that I have incurred the above conventional clothing 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 conventional 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