

## Occupation specific clothing 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 demand that you wear occupation specific clothing:  
*(for example, a barrister's cape, chef's checked pants or religious cleric's ceremonial robes)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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:

\_\_\_\_\_  
\_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_

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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*(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 occupation specific clothing questionnaire declaration**

- A. *I confirm that I wish to make the above claim for occupation specific clothing 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 occupation specific 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** .....