

Protective clothing questionnaire

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer _____

1. What is your occupation?

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

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:

4. Please provide a list of the protective clothing that you purchased during the 2013 income year and why you believe that it is protective:

	Clothing	How is it protective
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:

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:

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:

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)

Please note:

1. *The ATO has shown a reluctance to accept any clothing that is designed to protect a taxpayer against the natural elements (i.e., sun) as protective clothing.*
2. *General shirts and pants that are made of relatively thick material may not be considered to be protective clothing for the purposes of the ITAA.*
3. *Taxpayer will generally need to produce receipts and other documents in order to be able to claim a tax deduction for the costs associated with the protective clothing.*

Taxpayer's protective clothing declaration

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