

## So You Want to Deduct Your Work Clothes; Better Read This

### Article Highlights:

- Condition of Employment
- Not Suitable for Everyday Wear
- Uniforms
- Protective Clothing
- Military
- Miscellaneous Deduction

A frequent question that arises is: Can I deduct the cost of my work clothing on my tax return? The answer to that question is "maybe." The IRS provides the following guidelines for when expenses for work clothes are deductible:

- 1) They are worn as a condition of employment, AND
- 2) The clothing is not suitable for everyday wear.

It is not enough that the clothing be distinctive; it must be specifically required by the taxpayer's employer. Nor is it enough that the taxpayer does not, in fact, wear the work clothes away from work. The clothing must not be suitable for taking the place of the taxpayer's regular clothing. So, just because your employer requires you to wear a suit at work does not make that suit deductible, because it is suitable for everyday wear.

The following are examples of workers who may be able to deduct the cost and upkeep of work clothes: delivery workers, firefighters, health care workers, law enforcement officers, letter carriers, professional athletes, and transportation workers (air, rail, bus, etc.). Note that those types of occupations usually require uniform-type clothing, which is generally deductible if required by the employer.

Musicians and entertainers can deduct the cost of theatrical clothing and accessories if they are not suitable for everyday wear. The IRS contends that white bib overalls and standard shoes, such as a painter might wear, are not distinctive in character or in the nature of a uniform, so they are not deductible.

Generally, when deciding whether costs to purchase and maintain clothing are eligible to be deducted, the courts use an objective test that makes no reference to the individual taxpayer's lifestyle or personal taste. Instead, the courts in considering whether clothing is adaptable for personal or general use look to what is generally considered ordinary street wear.

For example, in a recent Tax Court case, the court held that a salesman for Ralph Lauren who was required to purchase and wear the designer's apparel while representing the company couldn't deduct the cost of such clothing. The court found that the clothing was clearly suitable for regular wear and therefore not deductible.

Protective Clothing - The costs of protective clothing required for work, such as safety shoes or boots, safety glasses, hard hats and work gloves, are deductible. Examples of workers who may require safety items include carpenters, cement workers, chemical workers, electricians, fishing workers, linemen, machinists, oil field workers, pipe fitters and truck drivers.

Military Uniforms - Taxpayers generally cannot deduct the cost of uniforms if they are on full-time active duty in the armed forces. However, armed forces reservists can deduct the unreimbursed cost of uniforms if military regulations restrict the

taxpayers from wearing a uniform except while on duty as a reservist. A student at an armed forces academy cannot deduct the cost of uniforms if they replace regular clothing. However, the cost of insignia, shoulder boards, and related items are deductible. Civilian faculty and staff members of a military school can deduct the cost of uniforms.

When deductible, the cost of the clothing and upkeep is considered a miscellaneous itemized deduction. However, miscellaneous itemized deductions are only allowed to the extent that they exceed 2% of your adjusted gross income. So higher-income taxpayers with no or few other miscellaneous itemized deductions may not benefit from a deduction.

Please contact this office if you have any questions about the deductibility of work clothing.