



## **Miscellaneous Deductions: Clothing**

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When looking for deductions, many people ask about deducting the clothing they wear for business or their job. The short answer is that clothing worn for work is not deductible against income. There are four exceptions in which clothing or maintenance are deductible. This article discusses those exceptions.

Clothing is deductible by the taxpayer if it is a uniform. The bank manager may consider her designer label suit and silk blouse a requirement for her job, but it is not a uniform and is not deductible. Similarly, the travels agent's Hawaiian shirts and the waiter's denim shirt and jeans are not uniforms. Clothing that can be worn as "street-wear" is generally not considered a uniform.

A uniform is clothing that identifies the position or company of the wearer. For example, the uniforms worn by pilots and flight attendants are deductible when purchased by the taxpayer. An item of clothing that has the company name or logo is considered part of a uniform. If an employee of a fast food restaurant must buy the shirt with the company logo on it to wear to work, then that shirt is part of a uniform and the amount spent is deductible. If a company provides special clothing to wear during work hours, the employee has no deduction because no money has been paid out of pocket. If the employee is provided with uniform clothing but must maintain the clothing, the expenses incurred for laundering are deductible.

The one interesting exception to these rules is that the law states specifically that white painter's pants are never deductible even if the painter's union requires that they be worn. Where was their lobbyist that day???

Items, required to be worn for safety, are also deductible. The most common example is steel-toed shoes. These special shoes or boots, goggles, gloves and hard hats are deductible expenses. Heavy Jackets and outer-wear purchased by taxpayers who work out of doors during winter are not deductible unless the items are not suitable for street wear. An example of deductible outer-wear would be an orange vest with day-glo reflectors on it.

Entertainers have another exception to the rule. Costumes and "stage-wear" are deductible against income. The rule of thumb used is that if you can't sit down in the costume then it is stage-wear and is deductible. Also if it is not suitable for street-wear, then it is deductible. Many of the outrageous outfits worn at the Academy Awards are tax deductible for the actress or actor.

Volunteers who must buy items to wear during their volunteer activity may also claim a tax deduction. Little league coaches and candy strippers must wear uniforms during their volunteer activity. If the taxpayer buys the clothing or pays for the dry cleaning or laundering, the expenses incurred are deductible.

Where clothing and upkeep expenses are deducted will depend on the type of activity that creates the deduction. Most of the time clothing expenses are classified as other itemized expenses and are deducted on Schedule A.

