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Can Hillary Write Off That \$12,495 Armani Jacket On Her Taxes?

Hillary Clinton has already made history. But her recently more stylish (and styled) appearance also could come at a price. For example, some voters may think that seeing her attired in a pricey \$12,495 Armani jacket distances her even further from Bernie. [The New York Post](#) revealed that in an April speech about closing the wage gap, Ms. Clinton was wearing a jacket worth \$12,495. The clothing gap is awkward at least, although some observers point out that no one ever talks about the price of *men's* clothes.

Clothes gap or not, this jacket did not come from The Gap. It came from Giorgio Armani, allegedly part of a kind of makeover from image consultant Kristina Schake. Reports suggest that this style maven (who once worked with Michelle Obama) was tasked with making Hillary Clinton more “relatable.” It makes you wonder what Hillary can do with all that pricey clothing.



The cost can really add up, and that makes the next question almost inevitable. Can pricey clothing like this be deducted on her taxes? It seems unlikely. After all, consider a recent U.S. Tax Court case. It involved a man who worked at a Ralph Lauren store and was *required* to wear Polo gear. The worker wrote it off, was audited, and went to Tax Court. You can read the case here, [TC Memo. 2016-79 – U.S. Tax Court](#). Given his employer’s *requirement*,

it seemed reasonable to write it off, but the court agreed with the IRS.

But isn't this just like a special uniform that you *have* to wear, making a tax deduction easy? Not really. Special uniforms that are not suitable for general use can be deductible. That means a fireman's uniform, welder's outfit, or even service station uniform can all be deducted. But the Polo-donning Ralph Lauren employee *could* certainly wear all of his Polo gear for general use.

And Hillary could have that problem too. In fact, few professionals with nice dress clothes try to get away with claiming tax deductions. But there are a few notable exceptions. Take the case of [Hamper v. Commissioner](#), which involved the tax travails of a TV anchorwoman. You guessed it, she deducted the cost of her [wardrobe](#). Her name fits like a glove too: Ms. Hamper.

The well-dressed anchor deducted about \$80,000 worth of clothes between 2005 and 2008. Her argument: as a TV anchor she was *required* to conform to the Women's Wardrobe Guidelines. Hamper may have kept meticulous records of the clothes she bought for business, but that wasn't enough for tax relief.

Where business clothes are suitable for general wear, there is no tax deduction, even if these *particular* clothes would not have been purchased but for the employment. There are exceptions where clothing was useful only in the business environment, where:

1. The clothing is required or essential in the taxpayer's employment;
2. The clothing is not suitable for general or personal wear; and
3. The taxpayer doesn't wear the clothes for personal use.

The Tax Court pointed out that for Hamper to deduct the costs of her work clothes, she had to wear them as a condition of her employment and the clothes could not be suitable for everyday wear. Most professionals, the Tax Court noted in [Hamper's case](#), probably don't wear their business clothes on their personal time. Still, their business attire is *suitable* for other uses if they wanted to.

The judge ruled that most other items deducted by Hamper were personal, not business. They included contact lenses that helped her read the teleprompter, makeup, haircuts, manicures, teeth whitening and subscriptions to magazines and newspapers. Some reports, including [this story](#) listed thong underwear among the items she deducted. She deducted lounge wear, a robe, sportswear,

lingerie, an Ohio State jersey, jewelry, running shoes, dry cleaning, business gifts, cable TV, contact lenses, cosmetics, gym memberships, haircuts, Internet access, self-defense classes, and her subscriptions to Cosmo, Glamour, Newsweek, and *Nickelodeon*.

As for Hillary, no, she shouldn't deduct the jacket. And if she ends up later giving it to charity, she should be careful what value she claims. Deductions for used clothing often seem to be over-valued. That can lead to an audit. And that is something nobody wants.

For alerts to future tax articles, email me at Wood@WoodLLP.com. This article is not legal advice.