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Claiming Tax Deductions For Clothing?

No, I'm not talking about those well-used suits and ties you give to Goodwill, although you can deduct the cost of used clothing given to charity at its market value—which usually isn't much. See [contributions of used clothing and household items](#).

I'm talking about the full-price business attire, suit or party dress you buy for “business” purposes. Well?

This tax gambit is tried more often than you might think. Long before the dot.com and casual era made “business attire” a confusing term, lawyers and others have argued their suits are just like uniforms and therefore ought to be tax deductible. Did they win? **Nope, no deduction.**

Even more defensible, you might think, would be a salesman or TV personality told to look just so. After all, the tax code **does** allow deducting the cost and upkeep of work clothes that meet two requirements:

- You must wear them as a condition of your employment.
- The clothes must not be suitable for everyday wear.

It is not enough that you wear distinctive clothing. The clothing must be **specifically required** by your employer. Nor is it enough that you do not, in fact, wear your work clothes away from work. The clothing must not be **suitable** for taking the place of your regular clothing.

Examples of workers who may be able to deduct the cost and upkeep of work clothes are: delivery workers, firefighters, health care workers, law enforcement officers, letter carriers, professional athletes, and transportation workers (air, rail, bus, etc.). Musicians and entertainers can deduct the cost of theatrical clothing and accessories that are not suitable for everyday wear.

How about a white cap, white shirt or white jacket, white bib overalls, and standard work shoes a painter is required by his union to wear on the job? Nope, it is not distinctive. Similarly, blue work clothes worn by a welder are not deductible even if the foreman requires them. However, required protective clothing like safety boots, safety glasses, hard hats, and work gloves are OK.

Military Uniforms? You generally *cannot* deduct uniforms if you are on full-time active duty in the armed forces. See [Deductions for Military Uniforms](#). However, reservists can deduct the unreimbursed cost of uniforms if military regulations restrict wearing it except on duty. Still, you must reduce your deduction by any nontaxable allowance you receive. If local military rules don't allow wearing fatigues off duty, you can deduct the amount by which your uniform cost exceeds your uniform allowance. For more, see [2010 Publication 3](#), *Armed Forces Tax Guide*.

TV is Different! While these tax rules are pretty circumscribed, they are also intensively factual. Someone is always pushing the tax envelope. The latest example was a TV news anchor. The IRS and Tax Court said no to her wardrobe deductions. And they added penalties.

In [Hamper v. Commissioner](#), the anchor claimed approximately \$20,000 a year in 2005, 2006, 2007 and 2008. Her argument was that as a TV anchor she was *required* to maintain a specified appearance described in the Women's Wardrobe Guidelines. These guidelines say the "ideal in selecting an outfit for on-air use should be the selection of 'standard business wear', typical of that which one might wear on any business day in a normal office setting anywhere in the USA."

Was that enough? No. Where business clothes are suitable for general wear, there's no 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 clothing is not so worn.

For this TV anchor, that was no help. She claimed the requirement to dress conservatively made the clothing unsuitable for everyday, and that's how she treated it. She wore the business clothing only at work and even kept it separate from her personal clothing. But the IRS and Tax Court said no.

Besides, she deducted lounge wear, a robe, sportswear, lingerie, **thong underwear**, 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**. You get the idea.

For more, see [Work Clothes and Uniforms](#).

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