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Write Your Clothes Off On Your Taxes? Yes, If You Meet This IRS Test



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If you are looking for tax deductions, you are not alone. It's too late to write those December 31 checks paying for something last year. Yet as you review what you spent in 2016, and try to figure what you can claim, what about all those high-priced clothes? If you have to dress a certain way at work, doesn't that make those expensive clothes a business expense? You're not the first one to think of this argument. Can you claim that your attire is like a uniform so should be tax deductible?

The tax code allows deducting work clothes, but usually only if:

- You wear them as a condition of your employment; and
- The clothes are not suitable for everyday wear (so you don't wear them outside work).

That tends to mean that the more unique the clothing—unsuitable for normal everyday wear—the better. Remember the band [ABBA](#)? The Swedes were

famous for glittering hotpants, sequined jumpsuits and platform heels. Björn Ulvaeus said [ABBA wore outrageous outfits onstage to claim tax deductions](#). According to [Abba: The Official Photo Book](#), the expensive outfits were tax deductible only if they were so outrageous they couldn't be worn on the street. U.S. tax law is similar. That's why your regular business wear fails the tax test. It is not enough that you don't wear your work clothes away from work. The clothing must not be *suitable* for regular wear.

Think firefighters, health care workers, law enforcement, letter carriers, professional athletes, and transportation workers (air, rail, bus, etc.). Musicians and entertainers can deduct theatrical clothing not suitable for everyday wear. Required protective clothing like safety boots, safety glasses, hard hats, and work gloves are OK. In one case, a Ralph Lauren salesman named Terance Barnes was required, as a condition of his employment, to wear Ralph Lauren clothing. He had a pretty good argument, but the IRS said that all of this polo wear was suitable for wearing most all of the time.

The Tax Court upheld the IRS. That meant no deduction. See [T.C. Memo. 2016-79 T.C. Terence K. Barnes](#). Whatever the requirement of the employer, these clothes were *not* so specialized that they were *only* useful in the Ralph Lauren store. In fact, the Tax Court didn't even think this was a close case. Sure, you can deduct *some* things your employer may require as business expenses. But the clothing rule—it has to be unsuitable for normal wear—trumps the employer's requirement.

But people keep trying. One TV anchor tried something similar. In [Hamper v. Commissioner](#)—yes, that's the taxpayer's name—a news anchor wrote off \$20,000 a year for her clothes. She argued that she was required to adhere to Women's Wardrobe Guidelines for "standard business wear." Besides, she wore it only at work, and even kept it separate from her personal clothing. Even with these arguments, the IRS and Tax Court said no to her write-offs. Of course, some of what she wrote off was over the top. On top of business suits and dresses, 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.

Most of us who don't wear specialized clothes for work can only deduct the used clothing we give to charity. When you do that, you can only claim its market value. The way the IRS [values various kinds of property](#), that usually isn't much.

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