

TAX DEDUCTIONS – CLOTHING

This has been discussed briefly here before on the topic of writing off clothing on your taxes.

The only time I ever wear a suit is to court. I don't go to bars, restaurants, or anything non-job related in a suit. I'm a SoCal guy that wears shorts and a casual shirt almost all the time.

So the general rule is that it's only a tax-deductible purchase if it is a "uniform." Well, what if I get a designer to put a super-cool patch on my suits to make them a uniform. Do you think this would fly with the IRS? I'll also put the logo on my dress shoes and ties. Oh, and the dress shirts.

Whaddaya think? Audit waiting to happen? Or creative way to save some tax dollars?

Brian, even if the IRS would buy it, would you want your clients to be represented in court by a lawyer covered head-to-toe in super-cool patches?

The Court too may disagree your outfit would be 'befitting the dignity and solemnity for court proceedings': http://www.placer.courts.ca.gov/jury/jury_general_attire.html (and that's just the jury, mind, not an officer of the court!)

Werner R. Kranenburg, United Kingdom

Fuggedaboutit. Someone tried to make a similar argument when they were required to buy and wear fancy designer clothes for their job in the designer's store. The IRS said "nope."

Sasha Golden

I see people wearing LeBron James jerseys and Air Jordans on the street all the time! Are they on to something?

Ryan Phillips

Dry cleaning is tax deductible for uniforms (when not covered by the employer), and as a travel expense. I was talking about day-to-day stuff.

I rarely add incidentals, because my travel is usually reimbursed, and I don't want to have to explain anything ("So...what's 'Vixens of Pasadena?"). However, I think anything reasonable is acceptable. As for the beer/wine, put it under meals.

Greg Zbylut

You THINK you're being funny. Sadly, it's an issue I deal with all the time. People try to deduct day-to-day clothing all the time (and the related dry cleaning). I've had arguments - nearly full-blown, except I've kept my cool - with flight attendants about their shoes and pantyhose ("but the shoes are special shoes that they sell to flight attendants!"), with pilots & their watches ("but I need to know what time it is in Staatd!" - except wristwatches are SPECIFICALLY NAMED by the IRS), factory workers and others too numerous to mention. As one of my old bosses said, 'everyone's a tax cheat, it's just a matter of to what degree.'

Greg Zbylut

Sasha & Werner beat me to it, but let me beat the dead horse anyway. From Publication 529, Miscellaneous Itemized Deductions: Work Clothes and Uniforms You can deduct the cost and upkeep of work clothes if the following two requirements are met. * You must wear them as a condition of your employment. * The clothes are not 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. However, work clothing consisting of white cap, white shirt or white jacket, white bib overalls, and standard work shoes, which a painter is required by his union to wear on the job, is not distinctive in character or in the nature of a uniform. Similarly, the costs of buying and maintaining blue work clothes worn by a welder at the request of a foreman are not deductible. As you can see, you lose. Period. Don't take the deduction.

Greg Zbylut

Ok, y'all are right. This is a bad idea. I finally found what the IRS has to say about it and I don't think a patch would fly anyway:

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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.).

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However, work clothing consisting of white cap, white shirt or white jacket, white bib overalls, and standard work shoes, which a painter is required by his union to wear on the job, is not distinctive in character or in the nature of a uniform. Similarly, the costs of buying and maintaining blue work clothes worn by a welder at the request of a foreman are not deductible.

Protective clothing. You can deduct the cost of protective clothing required in your work, such as safety shoes or boots, safety glasses, hard hats, and work gloves.

Examples of workers who may be required to wear safety items are: carpenters, cement workers, chemical workers, electricians, fishing boat crew members, machinists, oil field workers, pipe fitters, steamfitters, and truck drivers.

Military uniforms. You generally cannot deduct the cost of your uniforms if you are on full-time active duty in the armed forces. However, if you are an armed forces reservist, you can deduct the unreimbursed cost of your uniform if military regulations restrict you from wearing it except while on duty as a reservist. In figuring the deduction, you must reduce the cost by any nontaxable allowance you receive for these expenses.

If local military rules do not allow you to wear fatigue uniforms when you are off duty, you can deduct the amount by which the cost of buying and

keeping up these uniforms is more than the uniform allowance you receive.

If you are a student at an armed forces academy, you cannot deduct the cost of your uniforms if they replace regular clothing. However, you can deduct the cost of insignia, shoulder boards, and related items.

You can deduct the cost of your uniforms if you are a civilian faculty or staff member of a military school.

Waitaminute here, I think Brian's onto something...

What say we start whoring ourselves out for sponsorships. We could enter a courtroom in a jumpsuit adorned with patches from Lexis and Westlaw, maybe even logos from lawyers outside our practice areas. I could wear a PI lawyer's patch and an insurance defense lawyer can sport mine. We'd be walking billboards. Maybe even sell ad space on our briefcases. And replace the little sideways address block on pleadings with slogans.

It'll help pay our expenses and the cost of the blank canvas jumpsuit HAS to be tax deductible, right Greg?

Gina, Esq.

...Who's apparently a little punchy this morning

So you're talking about full out NASCAR type sponsorship as opposed to the more subtle product placement, like the can of Pepsi on the desk in a prime time show? Would our assistants also get sponsored like a pit crew? 😊

Deborah E. Kaminetzky

Please note that questions such as these require payment in advance in the form of McAllan 12-year, Glenfiddich 15-year, or Gentleman Jack. Thank you.

Greg Zbylut

NASC - Law!

Lisa Babcock

Oh no, full out Nascar sponsorship. Go big or go home. So ad space on suits, briefcases, pleadings, our cars, desk blotters. Staff = pit crew. Maybe we can get the judges to issue decisions with flags of various colors. Or UFC style, we can get ring girls to mark the end of each side's case in chief.

And if our clients want to balk at our fees, they can wear the patches too. Of course many of them are already in jumpsuits. 😊

Gina Madsen, Nevada

I want ring boys. Ring men? Whatever, they just need to look good and to smile and nod encouraging when I argue and frown fiercely at OC.

-- Amy Kleinpeter, California

Mr. Chief Justice, and may it please the Court. I will now present the Citibank opening statement, followed by my Starbucks argument to suppress the evidence.

Your Honor, I object -- sponsored by the all-new Chevy Cobalt.

Both the McDonald's Bic Mac Meal and I respectfully request this Court to deny the plaintiff's Allstate Insurance motion to dismiss.

Ryan Phillips

But what if your sponsor is a defendant? Does that conflict you out? DO you have alternate 'conflict' sponsors? Your honor, as the Hanes Brief mentions, if you add Denny's as a defendant in this suit, I will be conflicted out, as Denny's is a sponsor. This argument brought to you by Allstate, by the way. Allstate - the good hands people. Oh, and on a semi-serious note: White Sox fans who listen on the radio will tell you that there is a law firm in Chicago which sponsors every time Ozzie leaves the dugout to argue with an ump....."this argument is brought to you by..."

Greg Zbylut

On another semi-serious note, Thomas M. Cooley Law School bought the naming rights to a minor-league baseball stadium in Lansing...

Ryan Phillips

This guardianship is brought to you by the Happydale Psychiatric Hospital....

Sasha Golden

Yes -- poor ol' Ransom Eli Olds is no longer the namesake of our ball park. Thomas M. Cooley, the Scotus Contact wizard of yore, has displaced him.

I wonder how long it takes before the locals unofficially start calling the Lugnuts the Tools (there's just no love for lawyers, alas)!!

Lisa Lynne Babcock

Success and prestige may soon be measured not by whether you were on the law review or moot court, but rather if you played shortstop or hit 20 home runs last season.

Ryan Phillips

I still call it Comiskey Park. If pressed, I will call it U.S. Cellular Field at Comiskey Park. If pressed. It's also Sears Tower. I don't care what the F***ing sign out front says...

Greg Zbylut
