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Tax Deductible Work Clothes? Yes For Lady Gaga, But Not For You

If you're starting to think about the annual trudge toward April 15, you're not alone. It's too late to write those December 31 checks as if they are paying for something last year, yet everyone wonders what might qualify as tax deductions. As you tally what you spent in 2014 and try to figure what you can claim, what about all those high-priced clothes? After all, if you have to dress a certain way at work, doesn't that mean those expensive clothes are a business expense?

You're not the first one to think of this argument, but it's unlikely that your employer makes you dress like ABBA. Before we turn to ABBA's importance to this tax issue, think about the business attire you wear to work. Can you claim that suits are like uniforms so should be tax deductible? Long before dressing for work was confusing, men and women have lost these arguments with the IRS. 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.

This tax rule was in effect even when you could hear the feel-good music of [ABBA](#). It turns out [ABBA wore outrageous outfits onstage to claim tax deductions](#). The Swedes were famous for glittering hotpants, sequined jumpsuits and platform heels. And Björn Ulvaeus says the reason for the outfits was the Swedish tax code. [Abba: The Official Photo Book](#) reveals that 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, so Lady Gaga's [meat dress qualifies even if it's her favorite outfit ever](#). 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. Some workers today arguably treat their work clothes almost like protective gear. You commute to work in normal clothes, and put on the strange business togs just for your work hours.

That brings up what one TV anchor tried on her taxes that ultimately wound up in court.

In [Hamper v. Commissioner](#), a newscaster 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-off. It didn't help that was wasn't exactly conservative in her tally. 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.

Suffice it to say that her tax return was a tad aggressive. 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, which usually isn't much. See [Valuation of Various Kinds of Property](#).

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