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## Important Tax Information



- The U.S. Department of the Treasury and the IRS ruled that same-sex couples, who are legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. The ruling applies regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage or a jurisdiction that does not recognize same-sex marriage.
- Schedule an appointment with your tax professional to discuss year-end planning!

Just because you typically don't wear your work uniform during your leisure time, doesn't mean it is deductible. The clothing must not be suitable for taking the place of your regular clothing. For instance, a firefighter's jacket worn when fighting fires would be eligible; however, a white bib overall, which the union requires the painter to wear on the job, is not distinctive in character and not in the nature of a uniform, thus is ineligible. Similarly, the costs of buying and maintaining blue work clothes worn by a welder at the request of a foreman are not deductible.

The cost of protective clothing required in your work can be deducted. Protective clothing includes 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, steamfitters and truck drivers.

Be sure to save all receipts when you purchase the clothing and any associated costs of upkeep. Bring the receipts with you to your tax appointment.

## Deducting Clothing for Work



While getting dressed for Halloween is far more fun than getting dressed for work, there are some potential tax benefits to wearing specific clothing for work. In order for work clothing or uniforms to be deductible on your tax return, they must meet two requirements:

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

## Did You Know?

Green eyeshade visors were worn by accountants until the middle 20th century to lessen eye strain due to early incandescent lights.

## Quote Corner

There are three things I have learned never to discuss with people: religion, politics, and the Great Pumpkin.  
~Linus, Peanuts comic strip 1961