



## Tax Reduction Letter

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### Revenue Ruling 70-474<sup>1</sup>

Section 162 - Trade or Business Expenses

July 1970

Amounts paid for the acquisition and maintenance of uniforms by police officers, firemen, letter carriers, nurses, bus drivers, and railway men are deductible as business expenses; I.T. 3988 and Mimeograph 6463 superseded.

The purpose of this Revenue Ruling is to update and restate, under the current statute and regulations, the positions set forth in I.T. 3988, C.B. 1950-1, 28, and Mimeograph 6463, C.B. 1950-1, 29.

The question presented is whether the cost of acquisition and maintenance of the uniforms of police officers, firemen, letter carriers, nurses, bus drivers, and railway men is deductible for Federal income tax purposes.

Generally, the cost of acquisition and maintenance of uniforms is deductible as an ordinary and necessary business expense under section 162 of the Internal Revenue Code of 1954 if the uniforms are (1) specifically required as a condition of employment and (2) are not of a type adaptable to general or continued usage to the extent that they take the place of regular clothing.

The fact that a uniform might be required as a condition of employment is not, of itself, sufficient to allow a deduction, as in the case of military apparel which replaces regular clothing. Likewise, the deduction is not allowable if the uniform is suitable for ordinary wear.

Accordingly, it is held that the cost of acquisition and maintenance of uniforms in the case of police officers, firemen, letter carriers, nurses, bus drivers, and railway men who are required to wear distinctive types of uniforms while at work and which are not suitable for ordinary wear is deductible under section 162 of the Code.

I.T. 3988 and Mimeograph 6463 are superseded, since the positions set forth therein are restated under current law in this Revenue Ruling.

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<sup>1</sup> Prepared pursuant to Rev. Proc. 67-6, C.B. 1967-1, 576.