

Clothing and/or Uniforms to be Provided to Employees Request for Determination of Taxability

To be completed by the Department:

Department: Department Number:
 Department Contact: Extension: Date:

1.A. Article of Clothing to be Purchased - Describe in Detail (attach additional pages as needed):

1.B. Justification of Purchase of Article of Clothing Specified in 1.A. (attach additional pages as needed):

2.A. Fiscal Year of determination requested:

3.A. Is article of clothing to be purchased for specific employee(s)? Yes No

3.B. Is an inventory of this article of clothing to be maintained for distribution as needed? Yes No

3.C. Is a "blanket" Purchase Order to be issued for multiple purchases to be made within the fiscal year as needed? Yes No

3.D. If you answered no on 3.C., will a single Purchase Order be issued for purchases to be made at one time? Yes No

4.A. Is this article of clothing specifically required as a condition of employment? Yes No

4.B. Is this article of clothing adaptable to general usage as ordinary clothing, suitable for taking the place of regular clothing, or suitable for everyday wear? Yes No
 If no, please justify why not (attach additional pages as needed).

4.C. Is this article of clothing designed for protection from the particular hazards of employment? Yes No
 If yes, please justify (attach additional pages as needed).

Forward completed form to: OSUIT Vice President Fiscal Services

To be completed by the Office of the Vice President Fiscal Services:

Determination of Taxability: FY **Taxable** as a Fringe Benefit **Not Taxable** as a Fringe Benefit
 Reviewed by: Date: Locator:

Instructions to the Department:

This determination may be used for purchases of article of clothing specified in 1.A. through [Date]

Add the following note when completing the requisition(s): Determined to be Taxable as a Fringe Benefit [Date] **and ATTACH THIS FORM TO THE REQUISITION.** [Date]

Invoice(s) must be processed for payment through University Accounting. A list by employee's name and CWID, along with the items of clothing distributed and the related cost, must be attached to the invoice(s). A Pcard cannot be used for the purchase.

Invoice(s) must be processed for payment through University Accounting. A Pcard cannot be used for the purchase. A log must be maintained of the inventory of clothing and available for review. As this article of clothing is distributed, the employee's name, CWID, item(s) of clothing distributed, and the related cost must be noted on the log. A copy of the log is to be submitted to University Accounting at the end of each month.

Add the following note when completing the requisition(s): Determined Not to be Taxable as a Fringe Benefit [Date] **and ATTACH THIS FORM TO THE REQUISITION.** [Date]

Follow University Purchasing guidelines when making purchase. If a Pcard is used, a copy of this determination must be maintained by the department and available for review. For invoices processed through University Accounting, note the following on the receiving report: Determined to be non-taxable as a fringe benefit [Date]

Other:

Form Distribution:

Fiscal Services Department University Accounting Purchasing Payroll Services