

## Determination of Taxability Form

### University-Provided Clothing and Uniforms to Employees

**This form is used to request a tax determination for clothing or uniforms provided to employees . Clothing and Uniforms provided to employees are always deemed taxable, UNLESS a non-taxable determination is obtained. It is not necessary to obtain a tax determination for items taxable per the University-Provided Clothing and Uniforms Policy.**

*TO BE COMPLETED BY THE DEPARTMENT/UNIT: (enter information and press "Tab" key for next field to become available)*

Department Contact: \_\_\_\_\_ Extension: \_\_\_\_\_ Org Number: \_\_\_\_\_  
 Department/Unit: \_\_\_\_\_ Request Date: \_\_\_\_\_

1. Is the clothing or uniform rented by the university for the employee's use on the job? Yes/No:
  - If yes, please provide the name of the vendor that supplies the rented clothing or uniform in box 8 below.
  - If yes, answer questions 1a, 1b, 2, 3, and 8 below. If no, complete questions 2 through 8.
    - a. Is the clothing or uniform required to be returned to the university upon leaving position? Yes/No:
      - If yes, answer questions 1b, 2, 3, and 8 below. If no, answer questions 2, 3, and 8 below.
    - b. Is the unit or department ensuring that rented items are returned to the university, and subsequently to the vendor? Yes/No:
  
2. Article of clothing or uniform provided/to be provided - describe in detail, include logo detail if applicable.
  
3. Photos/images of all item(s) are required to be submitted (include logo detail if applicable). (Attach photos to email)
  
4. Is the of clothing or uniform specifically required to be worn as a condition of employment? Yes/No:
  
5. Is the clothing suitable for everyday wear (e.g. OSU logo-ed apparel; polo shirts, khaki pants, etc.) Yes/No:
  
6. Is the clothing or uniform required to be worn for safety and protection on the job? Yes/No:
  
7. Is there a written policy regarding off-duty use? Yes/No:
  - a. Is the clothing or uniform required to remain on campus during off-duty hours? Yes/No:
  - b. Is the employee prohibited from wearing the clothing or uniform during off-duty hours? Yes/No:
  
8. Please provide any additional information to support a nontaxable determination (attach additional pages as needed)

Click to create email ----> (Don't forget to attach images)

**To be completed by Tax Office:**

Determination of Taxability:     CY                      **Taxable** as a Fringe Benefit                      **Not Taxable** as a Fringe Benefit

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

**Instructions to the Department/Unit:**

This determination may be used when providing the clothing or uniforms described in Item 2 above under the same facts and circumstances described in this determination request.

This determination requires entry in Workday. See "One-Time Payments (for Managers)" job aid in the Administrative Resource Center (ARC).

Other: \_\_\_\_\_

Form Distribution:  
 Department/Unit                      Tax Office

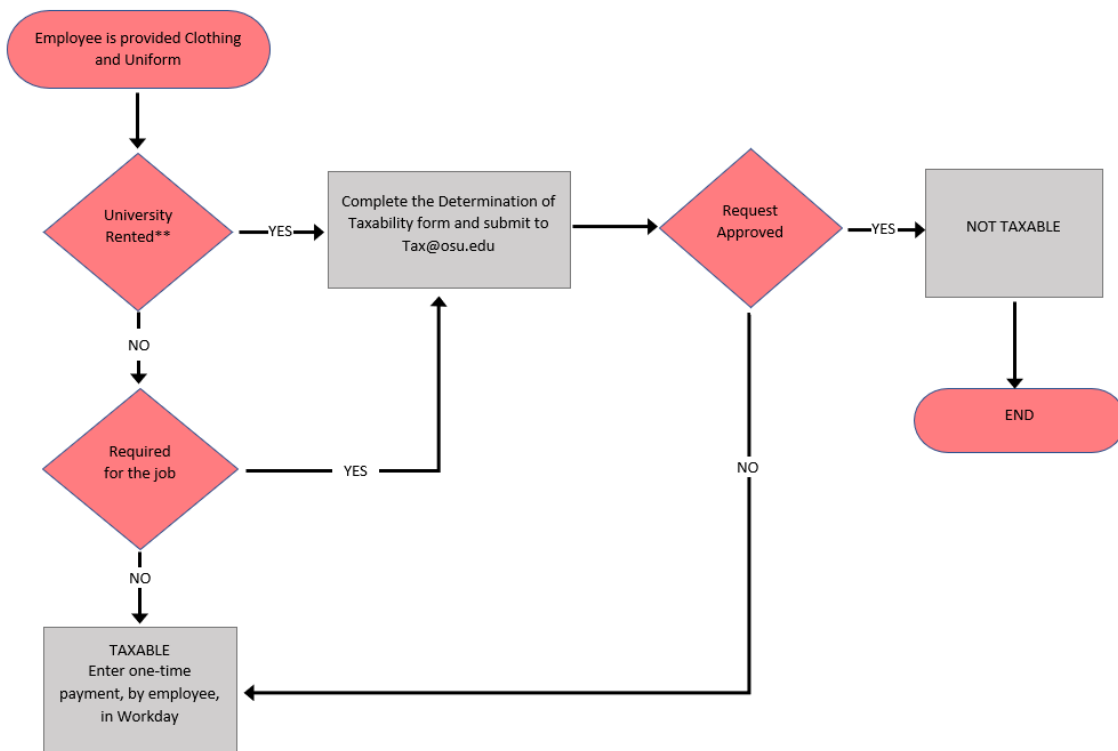
## Job Aid

### Determination of Taxability

#### University-Provided Clothing and Uniforms to Employees

The [Determination of Taxability Form](#) can be found on the Office of Business and Finance [Policies and Forms](#) site, or access via a link in the [University-Provided Clothing and Uniform Policy](#).

#### Determination of Taxability Decision Flow:



\*\* University Owned items not returned to the University when the employee leaves/changes positions should be included in the employee's paycheck as taxable income.  
University Rented items not returned to the University when the employee leaves/changes positions require the full FMV of the item to be deducted from the employee's paycheck.

#### Notes:

- All clothing and uniform items are deemed taxable unless an exclusion is available. Complete and submit a [Determination of Taxability Form](#) form to [tax@osu.edu](mailto:tax@osu.edu) to request an exclusion for any item required for the job/employment, including University rental items.
- Please provide as much detail as possible to reduce delays due to follow-up questions.
- Each Unit/College will need to identify and designate the representative(s) within that unit/college responsible for submitting and maintaining the Determination of Taxability Forms and submissions.
- Please refer to the [University-Provided Clothing and Uniform Policy](#) for additional procedures.

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TO BE COMPLETED BY THE DEPARTMENT/UNIT:

Department Contact:  Extension:  Org Number:   
Department/Unit:  Request Date:

a

1. Is the clothing or uniform rented by the university for the employee's use on the job?  
- If yes, please provide the name of the vendor that supplies the rented clothing or uniform in box 8 below.  
- If yes, answer questions 1a, 1b, 2, 3, and 8 below. If no, complete questions 2 through 8.
  - a. Is the clothing or uniform required to be returned to the university upon leaving position?  
- If yes, answer questions 1b, 2, 3, and 8 below. If no, answer questions 2, 3, and 8 below.
  - b. Is the unit or department ensuring that rented items are returned to the university, and subsequently to the vendor?

Yes/No:

Yes/No:

Yes/No:

b

2. Article of clothing or uniform provided/to be provided - describe in detail, include logo detail if applicable.

d

3. Photos/images of all item(s) are required to be submitted (include logo detail if applicable).

(Attach photos to email)

4. Is the of clothing or uniform specifically required to be worn as a condition of employment?

Yes/No:

5. Is the clothing suitable for everyday wear (e.g. OSU logo-ed apparel; polo shirts, khaki pants, etc.)

Yes/No:

6. Is the clothing or uniform required to be worn for safety and protection on the job?

Yes/No:

7. Is there a written policy regarding off-duty use?

Yes/No:

a. Is the clothing or uniform required to remain on campus during off-duty hours?

Yes/No:

b. Is the employee prohibited from wearing the clothing or uniform during off-duty hours?

Yes/No:

e

8. Please provide any additional information to support a nontaxable determination (attach additional pages as needed)

g

Click to create email ----> (Don't forget to attach images)



To be completed by Tax Office:

Determination of Taxability: CY   Taxable as a Fringe Benefit

Approved by:  Date:

Send Email

Send Using

Default email application (Microsoft Outlook)

Use Webmail

Select

Remember my choice

Continue Cancel



**Determination of Taxability  
University-Provided Clothing and Uniforms to Employees**

**Form Instructions:**

- a. Enter your first and last name, phone extension, org number, department or unit, and date of your request. \*\*This section must be completed before you can move to the next section. Once you enter your response in the first field, the next field will become available for input.
- b. For each question, please select “Yes” or “No” from the drop down box. Do not leave any blank
- c. In this field, please describe the article of clothing or item(s) to be worn by the employee. Be sure to include logo details if applicable.
- d. Images of all item(s) being provided will need to be included in the submission. Please be sure to attach clear images to the email along with the form. Images of logos, if applicable, should be included in the submission as well.
- e. For items not rented by the University, please select “Yes” or “No” from the drop down box for each question. Do not leave any blank.
- f. In this field, please provide any additional supporting detail on the item that will assist in a determination. If the item is a rental item, please include the name of the vendor supplying the item.
- g. For your convenience, you can create an email to [tax@osu.edu](mailto:tax@osu.edu) by clicking on the mail icon. The first time you click on this, a pop-up menu may appear. Click on “Continue” to create the email.