State Parks and Cultural Resources
Clothing Purchase Form

Effective January 1, 2007, the IRS has determined the value of clothing purchased by the employer is taxable to the employee. The only non-taxable items are: law enforcement uniforms, snowmobile trail grooming gear, and protective items such as safety boots or shoes, safety glasses, hard hats, work gloves, etc. **For audit purposes, this form must be completed for all clothing purchased by the State or by an employee if reimbursement is requested, even non-taxable items. False reporting or non-compliance is punishable by the IRS in the form of monetary fines and/or imprisonment.**

_____ Clothing purchased on a State of Wyoming P-Card
Attach the original **itemized** receipt
Item issued to: _____

_____ Clothing purchased by an employee requesting reimbursement
Attach the original **itemized** receipt
Name of employee requesting reimbursement: _____

In order to determine if the item is taxable to the employee, a detailed description must be provided. Examples: jeans, cowboy boots, steel toe boots, work gloves, sage polo shirt, law enforcement uniform shirt, baseball cap, coveralls, bib overalls, jacket, etc.

| Description | Item Cost | Logo Cost | Shipping* | Subtotal | # of Items | Total Cost |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

*Shipping - The Auditor's Office determined this is part of the cost of the item and must be included in the total. To calculate shipping, divide the total shipping cost by the number of items shipped.

_____ _____
Employee Signature Date Supervisor Signature Date

Please complete one form per employee. Mail forms with original **itemized** receipts attached to State Parks and Cultural Resources, Human Resources, 2301 Central Avenue, Cheyenne, WY 82002. Please retain copies in your files until employees have been reimbursed in case the originals do not arrive in Cheyenne.

Revised 07/2007