

Expenditures Which May Be includible
in Tax Basis of Personal Residence

Outside Additions and Improvements

Additional acreage or lots	Clothes dryers
Surveying of property	Waste collecting and burning apparatus
Additions to building:	Mail box
Porch	Storm doors
Wings	Screen and screen doors
Breezeway	Termite proofing
Garage	Water proofing
Work shed or other outbuildings	Gutters, leaders, drain pipes and dry wells
Aluminum siding	Bird bath
Roofing additions or replacement	Garden and grounds:
Flashing	Rototill soil
Terraces and patios	Grading
Cement staircase	Topsoil and fill
Swimming pool	Fertilizers and conditioners
Septic tank or cesspool	Grass seed
Sewers - assessment & connection	Plants, bulbs, seed
Lamp post	Trees
Electrical outlets	Shrubs, bushes, vines
Telephone outlets	Water well and pump
Barbecue pit	Lawn sprinkler system
Pathways	Trellis
Walks	
Driveway - paving, blacktopping or gravel	
Retaining walls	
Fences and gates	
Play yard	

Inside Additions and Improvements

Convert basement or attic into recreation room or bedroom	
Inside walls:	Cupboards
Altering and plastering	Closets
Wood paneling	Fireplace mantel
Wall tiles	Radiator covers
Room dividers and partitions	Ventilators
Ceilings (acoustical)	Window seats
Replace or add stairs	Windows:
Flooring - wood, tile, etc.	Replacement
Linoleum	Storm sash
Cabinets, closet shelves, etc.	Weather stripping
Bookcases and other built-in furniture	

Accessories and equipment

Kitchen:

- Counter tops
- Dishwasher
- Drain boards
- Food freezer
- Garbage disposer
- Range
- Range hood
- Refrigerator
- Sinks
- Ventilator

Laundry:

- Dryer
- Hot plate for boiling clothes
- Ironer
- Mangle
- Sinks
- Tubs
- Ventilator
- Washing machine
- Hamper
- Linen chute
- Sorting table or counter
- Supply cabinets
- Drying racks

Bathrooms:

- Medicine cabinet
- Mirrors
- Shower cabinet
- Shower controls
- Towel racks
- Tub hanger
- Tub
- Bathtub sliding doors
- Unit heater

Mechanical equipment:

Heating and air conditioning:

- Furnace and appurtenances
- Air conditioning
- Attic fan
- Boiler
- Circulating system
- Cooling equipment
- Fireplace heater
- Hot water heater
- Radiators and valves
- Space heater
- Warm air grills and registers

Mechanical equipment, continued:

Electricity and lighting:

- Circuit breakers
- Fuse boxes
- Lightning rods
- Wiring system
- TV antenna and wiring

Plumbing and sanitation:

- Cold water pipe
- Cooper tubing
- Floor drains
- Grease traps
- Hot water tank
- Hot water pipe
- Lawn sprinkling system
- Pumps
- Septic system
- Sump pump
- Traps
- Vent pipe
- Water supply system

Hardware, fixtures and locks:

- For cabinets and closets
- For doors
- For windows
- Lighting fixtures
- For curtains and draperies

Communication:

- Call bells or chimes
- Intercommunication system
- Telephone raceways
- Fire or burglar alarm system

Miscellaneous items:

- Dumbwaiter
- Garbage disposal

Insulation:

- Ceilings
- Floors
- Pipe and duct
- Roof
- Walls