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## Expenditures Which May Be Includible in Tax Basis of Personal Residence

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### *Outside Additions and Improvements*

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

### *Inside Additions and Improvements*

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

*Inside Additions and Improvements (Cont'd.)*

Accessories and equipment:

Kitchen:

Counter tops  
Dishwasher  
Drain boards  
Food freezer  
Garbage disposal  
Range  
Refrigerator  
Sinks  
Ventilator

Laundry:

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

Bathrooms:

Medicine cabinet  
Mirrors  
Shower cabinet  
Towel racks  
Tub hanger  
Bathroom 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

Mechanical equipment, continued:

Radiators and valves  
Space heater  
Warm air grills and registers

Electricity and lighting:

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

Plumbing and sanitation:

Cold water pipe  
Copper tubing  
Floor drains  
Grease traps  
Hot water  
Hot water pipe  
Lawn sprinkler 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

Communications:

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

Miscellaneous items

Dumb waiter  
Garbage disposal

Insulation:

Ceilings  
Floors  
Pipe and duct  
Roof  
Walls