
Expenditures Which May Be Includible in Tax Basis of Personal Residence

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