

# Law Offices of Nancy W. Saia

1925 Kensington Avenue near Harlem

Buffalo, New York 14215

(716) 832-1118 · (716) 832-7074 fax · info@lawsaia.com

For office use only:

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
 \_\_\_\_\_

If one owner is deceased,  
 Date of Death Value:  
 \$ \_\_\_\_\_

÷ 1/2 = \$ \_\_\_\_\_ (A)

Original Purchase Price and  
 Closing Costs:  
 \$ \_\_\_\_\_

÷ 1/2 = \$ \_\_\_\_\_ (B)

Pre-Date of Death Improvements:  
 \$ \_\_\_\_\_

÷ 1/2 = \$ \_\_\_\_\_ (C)

Post-Date of Death Improvements  
 \$ \_\_\_\_\_ (D)

A = \$ \_\_\_\_\_

B = \$ \_\_\_\_\_

C = \$ \_\_\_\_\_

D = \$ \_\_\_\_\_

TOTAL BASIS = \$ \_\_\_\_\_

<b>Capital Improvements Worksheet</b>					
These are improvements made to your home that add to its value, prolong its useful life or adapt it to new uses. Examples are listed below.					
<b>Caution:</b> Do not include improvements that are no longer part of your main home. For example, if you put wall-to-wall carpeting in your home and later replaced it with new wall-to-wall carpeting, do not include the cost of the first carpeting as a capital improvement.					
a) Type of improvement	b) Year	c) Amount	a) Type of Improvement	b) Year	c) Amount
<b>Additions</b>			<b>Heating &amp; Air</b>		
Bedroom			Conditioning		
Bathroom			Heating system		
Deck			Central air conditioning		
Garage			Furnace		
Porch			Duct work		
Patio			Central humidifier		
Storage shed			Filtration system		
Fireplace			Other		
Other					
<b>Lawns &amp; Grounds</b>			<b>Electrical</b>		
Landscaping			Light fixtures		
Driveway			Wiring upgrades		
Walkway			Other		
Fence					
Retaining wall			<b>Plumbing</b>		
Sprinkler system			Water heater		
Swimming pool			Soft water system		
Exterior lighting			Filtration system		
Other			Other		
<b>Communications</b>			<b>Insulation</b>		
Satellite dish			Attic		
Intercom			Walls		
Security System			Floors		
Other			Pipes and duct work		
			Other		
<b>Miscellaneous</b>			<b>Interior Improvements</b>		
Storm windows & doors			Built-in appliances		
Roof			Kitchen modernization		
Central vacuum			Bathroom modernization		
Other			Flooring		
			Wall-to-wall carpeting		
			Other		
<b>Total capital improvements.</b>					<b>\$</b>

Original Purchase Price		\$ _____
Closing Cost on Purchase & Refinances		\$ _____
Improvements		\$ _____
<b>TOTAL BASIS</b>		<b>\$ _____</b>