



# CPA Tax Advisors

*Helping You Keep What You Earn...*

## **REAL ESTATE PROPERTY SALE**

### **Closing Sale Document (HUD Statement)**

#### **Selling expenses include:**

1. Commissions
2. Advertising fees
3. Legal fees, and
4. Loan charges paid by the seller, such as loan placement fees or “points.”

#### **Increases to Basis:**

1. Capital improvements:
2. Putting an addition on your home energy conservation measures
3. Replacing an entire roof
4. Paving your driveway
5. Installing central air conditioning
6. Rewiring your home
7. Assessments for local improvements:
8. Water connections
9. Sidewalks, Road Additions



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