## Form 6252

Department of the Treasury Internal Revenue Service

## **Installment Sale Income**

► See separate instructions.
► Attach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.



Name(s) shown on return		Identifying number
1	Description of property ►	
	Date acquired (month, day, and year) ▶	/ /
3	Was the property sold to a related party after May 14, 1980? See instructions	
4	If the answer to question 3 is "Yes," was the property a marketable security? If "Yes," complete "No," complete Part III for the year of sale and for 2 years after the year of sale	Part III. If Yes No
Pai		
5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5
6	Mortgages and other debts the buyer assumed or took the property subject	
	to, but not new mortgages the buyer got from a bank or other source . 6	-
7	Subtract line 6 from line 5	-
8	Cost or other basis of property sold	-
9	Depreciation allowed of allowable	-
10	Adjusted basis. Subtract line 7 from line 0	-
11	Commissions and other expenses of sale,	-
12 13	Income recapture from Form 4797, Part III. See instructions	13
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form	14
15	If the property described on line 1 above was your main home, enter the total of lines 16 and	
13	24 from Form 2119. Otherwise, enter -0	15
16	Gross profit. Subtract line 15 from line 14	16
17	Subtract line 13 from line 6. If zero or less, enter -0	17
18	Contract price. Add line 7 and line 17	18
Pai	Installment Sale Income. Complete this part for the year of sale and any year y have certain debts you must treat as a payment on installment obligations.	ou receive a payment or
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19
20	For year of sale only—Enter amount from line 17 above; otherwise, enter -0	20
21	Payments received during year. See instructions. Do not include interest whether stated or unstated	21
22	Add lines 20 and 21	22
23	Payments received in prior years. See instructions. Do not include interest whether stated or unstated	
24	Installment sale income. Multiply line 22 by line 19	24
25	Part of line 24 that is ordinary income under recapture rules. See instructions	25
26 Pa	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions . <b>Related Party Installment Sale Income</b> . Do not complete if you received the fin	al payment this tay year
27	Name, address, and taxpayer identifying number of related party	
28	Did the related party, during this tax year, resell or dispose of the property ("second disposition")	
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the	
2,	met. Check only the box that applies.	Tollowing Conditions is
а	☐ The second disposition was more than 2 years after the first disposition (other than dispositions	1
	of marketable securities). If this box is checked, enter the date of disposition (month, day, year)	/ /
b	The first disposition was a sale or exchange of stock to the issuing corporation.	
	The second disposition was an involuntary conversion where the threat of conversion occurred	d after the first disposition.
d		
е	It can be established to the satisfaction of the Internal Revenue Service that tax avoidance w	as not a principal purpose
20	for either of the dispositions. If this box is checked, attach an explanation. See instructions.	30
30 31	Selling price of property sold by related party	31
32	Enter the <b>smaller</b> of line 30 or line 31	32
33	Total payments received by the end of your 1992 tax year. Add lines 22 and 23	33
34	Subtract line 33 from line 32. If zero or less, enter -0-	34
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35
36	Part of line 35 that is ordinary income under recapture rules. See instructions	36
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37