

2018 Form 6252 - Installment Sales

TSJ	1	F	2	ST	3	City	4	PAN	5
1 Description of property 6									
3 Was the property sold to a related party after May 14, 1980?								7 Yes <input type="checkbox"/> 8 No <input type="checkbox"/>	
4 If "Yes," was the property a marketable security?								9 Yes <input type="checkbox"/> 10 No <input type="checkbox"/>	
11 Final year of installment sale								Receipt category: Interest 14 Principal 15	
								Current year 16 Prior years 17	

Current Year Sale Information

NOTE: Business assets being sold in the current year using the installment method should be entered on screens 4562 or 4797 and directed to this Form 6252 by making an entry in the "Installment sale MFC" field on those screens. Complete any of the fields above that are applicable. The following fields (below), with the exception of lines 6 and 15 (if applicable), are not required if you are directing a screen 4562 or 4797 to this screen.

2a Date acquired	19	30	Force gain to Form 4797
2b Date sold	20	31	Qualified small business stock
5 Selling price	21		Section 1202 Rate 35
6 Seller's debts assumed by buyer	22	32	Section 1250 property
8 Cost of property sold	23	36	US real property sold by a nonresident
9 Depreciation allowed or allowable	24	33	Collectible
AMT Depreciation allowed or allowable	25	34	Noncapital asset (treat as ordinary income)
11 Commissions and expense of sale	26		
12 Depreciation recaptured on Form 4797 (ONLY if not first year)	27		
AMT depreciation recaptured on Form 4797	28		
15 Home sale excluded gain	29	37	Asset data will NOT flow to this Form 6252

CAUTION: Use of the check box below is NOT RECOMMENDED. Selecting this box means you are completing your own Form 6252 and ignoring the "Multi-form code" on screens 4562 or 4797 directing data to this screen.

Prior Year Sale Information NOTE: Portions of gross profit percentage (entered below) must equal line 19, if used

19 Gross profit percentage (if not first year) Portion of gross profit % applicable to Unrecaptured 1250 gains (if multi-asset sale) Portion of gross profit % applicable to all other long-term gains NOT included in field above (if multi-asset sale) Portion of gross profit % applicable to short term gains (if multi-asset sale) Percentage of total group sales price that relates to the installment-eligible assets (if multi-asset sale)	Regular Tax	AMT
	38	43
	39	44
	40	45
	41	46
	42	47
	48	
25 Part of line 24 that is ordinary (if sold prior to 6/07/1984)	49	50

Unrecaptured 1250 gain remaining to be taxed

If Seller financed mortgage, enter payer information for Schedule B

SSN	57
Name	58
Street address	59
City	60
U.S. ONLY State, ZIP	61 62
Foreign ONLY Province/State, Country, Postal Code	63 64 65
LLC# (State Use ONLY)	66

2018 Form 6252 - Installment Sales (cont.)

Part III Related Party Sale Income

Related

ID Number

Name

Address

City

U.S. ONLY State, ZIP

Foreign ONLY Province/State,
Country, Postal Code

1	2	EIN
3		
4		
5		
6	7	
8	9	10

6252
10-5

Yes	No
11	12
13	
14	
15	
16	

28 Did the related party dispose of the property during the year?

29a If the second disposition was more than 2 years after the first disposition, enter the date of second disposition.

29b Was the first disposition a sale or exchange of stock to issuing corporation?

29c Was the second disposition an involuntary conversion?

29d Was the second disposition after death of original seller or purchaser?

29e If the IRS can be convinced of No Tax Avoidance purpose, explain here:

17

30 Selling price of property sold by related party

31 Contract price from first disposition (line 18) if not first year

36 Part of line 35 that is ordinary income (if sold prior to 6/07/1984)

18
19
20