

2022 Form 6252 - Installment Sales

TSJ	1	F	2	ST	3	City	4	PAN	5		
1		Code		6		Description of property				7	
3		Was the property sold to a related party after May 14, 1980?		8	Yes	9	No	Receipt category:			
4		If "Yes," was property sold to an intermediary?		10	Yes	11	No	Interest		15	17
12		Final year of installment sale						Principal		16	18

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.

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

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

	Regular Tax	AMT	
19	Gross profit percentage	39	44
	Portion of gross profit % applicable to unrecaptured Section 1250 gains (if multi-asset sale)	40	45
	Portion of gross profit % applicable to all other long-term gains NOT included in field above (if multi-asset sale)	41	46
	Portion of gross profit % applicable to short-term gains (if multi-asset sale)	42	47
	Percentage of total group sales price that relates to the installment-eligible assets (if multi-asset sale)	43	48
25	Part of line 24 (Form 6252) that is ordinary income (if sold prior to 6/7/1984)	49	
	Unrecaptured 1250 gain remaining to be taxed	50	51

If Seller financed mortgage, enter payer information for Schedule B

SSN	58	
Name	59	
Street address	60	
City	61	
U.S. ONLY State, ZIP	62	63
Foreign ONLY Province / State, Country, Postal Code	64	65 66
LLC# (State Use ONLY)	67	

2022 Form 6252 - Installment Sales (cont.)

Part III Related Party Installment Sale Income

Related party information

ID Number

1	2	EIN
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Name

3

Street address

4

City

5

U.S. ONLY State, ZIP

6	7
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Foreign ONLY Province / State, Country, Postal Code

8	9	10
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28 Did the related party resell or dispose of the property during the year?

Yes	No
11	12

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

13

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

14

29c Was the second disposition an involuntary conversion?

15

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

16

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

17

30 Selling price of property sold by related party

18

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

19

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

20
