

2023 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	Reserved		10	Yes	11	No	Interest	Current year	Prior years
	12	Final year of installment sale						Principal	15	17
									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 36
6 Seller's debts assumed by buyer	23	33	Section 1250 property
8 Cost of property sold	24	37	U.S. real property sold by a nonresident
9 Depreciation allowed or allowable	25	34	Collectible
AMT depreciation allowed or allowable (if different)	26	35	Noncapital asset (treat as ordinary income)
11 Commissions and expense of sale	27		
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	38	Asset data will NOT flow to this Form 6252
15 Home sale excluded gain	30		

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				

2023 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
