

**Installment Sale Income**▶ **Attach to your tax return.**▶ **Use a separate form for each sale or other disposition of property on the installment method.**  
▶ **Information about Form 6252 and its instructions is at [www.irs.gov/form6252](http://www.irs.gov/form6252).**

OMB No. 1545-0228

**2013**  
Attachment  
Sequence No. **79**

Identifying number

- 1** Description of property ▶ \_\_\_\_\_
- 2a** Date acquired (mm/dd/yyyy) ▶ \_\_\_\_\_ **b** Date sold (mm/dd/yyyy) ▶ \_\_\_\_\_
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . . ☐ Yes ☐ No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

**Part I Gross Profit and Contract Price** Complete this part for the year of sale only.

<b>5</b>	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	<b>5</b>	
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5	<b>7</b>	
<b>8</b>	Cost or other basis of property sold	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	
<b>14</b>	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	<b>14</b>	
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	<b>15</b>	
<b>16</b>	<b>Gross profit</b> Subtract line 15 from line 14	<b>16</b>	
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	
<b>18</b>	<b>Contract price</b> Add line 7 and line 17	<b>18</b>	

**Part II Installment Sale Income** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	<b>19</b>	
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	
<b>21</b>	Payments received during year (see instructions) <b>Do not</b> include interest, whether stated or unstated	<b>21</b>	
<b>22</b>	Add lines 20 and 21	<b>22</b>	
<b>23</b>	Payments received in prior years (see instructions) <b>Do not</b> include interest, whether stated or unstated	<b>23</b>	
<b>24</b>	<b>Installment sale income</b> Multiply line 22 by line 19	<b>24</b>	
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	<b>25</b>	
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	<b>26</b>	

**Part III Related Party Installment Sale Income.** Do not complete if you received the final payment this tax year.

**27** Name, address, and taxpayer identifying number of related party \_\_\_\_\_

**28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ Yes ☐ No

**29** If the answer to question 28 is 'Yes,' complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

**a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ▶ \_\_\_\_\_

**b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

**c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

**d** ☐ The second disposition occurred after the death of the original seller or buyer.

**e** ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

<b>30</b>	Selling price of property sold by related party (see instructions)	<b>30</b>	
<b>31</b>	Enter contract price from line 18 for year of first sale	<b>31</b>	
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31	<b>32</b>	
<b>33</b>	Total payments received by the end of your 2013 tax year (see instructions)	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0-	<b>34</b>	
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	<b>35</b>	
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	<b>37</b>	