**Course Outline**

**Course Title & Author Installment Sales Robert Jennings CPA, EA**

**Credit Hours 2**

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 Minutes

Overview and introduction 15

 Reduced sales price 10

 Electing Out of treatment 10

 NII Surtax 5

 Unusual issues 15

 Depreciation recapture 10

 Related party sales 10

 Contingent payment sales 10

 Comprehensive example 15

 Structured installment sales 5

 Total 105