**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