Robert Rooks Classes
INSTALLMENT SALE ANALYSIS SHEET

Name: _____ Purchase Date: _____

Property Address: _____ Sale Date: _____

FIND THE GROSS PROFIT

1.	Gross Sales Price	$ _____
2.	Adjusted Basis	($ _____)
3.	Selling Costs	($ _____)
4.	Realized Gain = [1–2–3]	$ _____ 5.
	Ordinary Gain – Recapture = Excess Recapture	($ _____)
6.	GROSS PROFIT [4–5]	$ _____

FIND THE CONTRACT PRICE

7.	Mortgages Assumed by the Buyer	$ _____
8.	Sellers Equity Position = [1-7]	$ _____
9.	Mortgage Basis [2+3+5]	($ _____)
10.	Excess Mortgage over Mortgage Basis [7-9 or Zero]	-($ _____) ($ _____)
11.	**CONTRACT PRICE = [8+10]**	**$** _____

12. **GROSS PROFIT RATIO** = **GROSS PROFIT** / CONTRACT PRICE = _____ **%**

FIND TOTAL PAYMENTS YEAR OF SALE

13.	Down Payment	$ _____
14.	Principal Payments in the Year of Sale	$ _____
15.	Others: (list:)	$ _____
16.	Excess of Mortgage over Basis (line 10)	$ _____
17.	**TOTAL PAYMENTS IN YEAR OF SALE [13+14+15+16]**	**$** _____

ESTIMATED TAX LIABILITY

18.	**RECOGNIZED GAIN [12 X 17]**	$ _____
19.	Interest Received in Year of Sale	$ _____
20.	Recapture of Excess Recovery [Line 5]	$ _____
21.	TOTAL TAXABLE AMOUNT [LINE 18 + 19 + 20]	$ _____
22.	TAX LIABILITY [MARGINAL TAX BRACKET: _____ % X LINE 21]	$ _____

AFTER TAX CASH FLOW YEAR OF SALE

23.	Net Cash Received From Down Payment	$ _____
24.	Refinance Money (Net From Seller's Refinance)	$ _____
25.	Other (List: _____)	$ _____
26.	**TOTAL CASH RECEIVED [23 + 24 + 25]**	$
27.	Selling Expenses and Tax Liability [Line 3 + 22]	($ _____)
28.	NET CASH FLOW AFTER TAXES [26 -27]	$ _____