



Tax Reduction Letter

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Reg. Section 1.453-12(a)

Allocation of unrecaptured section 1250 gain reported on the installment method.

- (a) General rule. Unrecaptured section 1250 gain, as defined in section 1(h)(7), is reported on the installment method if that method otherwise applies under section 453 or 453A and the corresponding regulations. If gain from an installment sale includes unrecaptured section 1250 gain and adjusted net capital gain (as defined in section 1(h)(4)), the unrecaptured section 1250 gain is taken into account before the adjusted net capital gain.

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