



The following IRS Forms and Additional Tax Information is helpful in understanding the IRC & IRS position on Structured Installment Sales.

IRS Publication 537  
IRS Installment Sale Income  
IRC 453 (Installment Sales Allowed)

Structured Sale Case Law & Regulations  
Revenue Ruling 82-122  
Treasury Regulation 1.451-2(a)  
Wynne v Commissioner  
Cunningham v Commissioner

Additional IRS Rulings and Case Law in Support of the Structured Sale

- Ruling allowing disposition of real property by Installment Sales
- Internal Revenue Code Section 453
- Ruling allowing substitution of obligors
- Revenue Ruling 75-457
- Revenue Ruling 82-122
- Wynne v Commissioner, 47 B.T. Z. 731 (1942)
- Cunningham v Commissioner, 44 T.C, 103 (1965), acq. 1966-2C.B.4
- Ruling showing constructive receipt is avoided
- Treas. Reg. 1.451-2(a)
- Tyler v Commissioner 28 B. T. Z. 367 (1933)

*Richard A Moore*

412-831-4896 PA Office  
412-855-2326 Cell  
[rich@moorefinancial.info](mailto:rich@moorefinancial.info)  
[www.moorefinancial.info](http://www.moorefinancial.info)