



## Cash Flow Analysis

Borrower Name: \_\_\_\_\_

The following self-employed income analysis worksheet and accompanying guidelines generally apply to individuals:

- ☐ Who have 25% or greater interest in a business      ☐ Who are employed by family members      ☐ Who are paid commissions      ☐ Who own rental property
- ☐ Who receive variable income, have earnings reported on IRS Form 1099, or income that cannot otherwise be verified by an independent and knowable source.

### Form 1040 - Individual Income Tax Return

	Yr. _____	Yr. _____
1. Total Income	_____	_____
2. Wages, salaries considered elsewhere	(-)- _____	(-)- _____
3. Tax-Exempt Interest Income	(+)- _____	(+)- _____
4. State and Local Tax Refunds	(-)- _____	(-)- _____
5. Nonrecurring Alimony Received	(-)- _____	(-)- _____
6. Negative Schedule D (Income) Loss	(+)(-)- _____	(+)(-)- _____
7. Pension and/or IRA Distributions	(+)- _____	(+)- _____
8. Negative Schedule E (Income) Loss	(+)(-)- _____	(+)(-)- _____
9. Nonrecurring Unemployment Compensation	(-)- _____	(-)- _____
10. Social Security Benefits	(+)- _____	(+)- _____
11. Nonrecurring Other (Income) Loss	(+)(-)- _____	(+)(-)- _____
12. Other _____	_____	_____

### Form 2106 - Employee Business Expenses

13. Total Expenses	(-)- _____	(-)- _____
14. Depreciation	(+)- _____	(+)- _____

### Schedule B - Interest and Dividend Income

15. Nonrecurring Interest Income	(-)- _____	(-)- _____
16. Nonrecurring Dividend Income	(-)- _____	(-)- _____

### Schedule C - Profit or Loss from Business: Sole Proprietorship

17. Nonrecurring Other (Income) Loss/Expense	(+)(-)- _____	(+)(-)- _____
18. Depreciation	(+)- _____	(+)- _____
19. Depreciation	(+)- _____	(+)- _____
20. Meals and Entertainment Exclusion	(-)- _____	(-)- _____
21. Business Use of Home	(+)- _____	(+)- _____
22. Amortization/Casualty Loss	(+)- _____	(+)- _____

### Schedule D - Capital Gains and Losses

23. Recurring Capital Gains/Loss	(+)(-)- _____	(+)(-)- _____
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### Form 4797 - Sales of Business Property

24. Recurring Capital Gains/Loss	(+)(-)- _____	(+)(-)- _____
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### Form 6252 - Installment Sale Income

25. Principal Payments Received	(+)- _____	(+)- _____
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### Schedule E - Supplemental Income and Loss

26. Gross Rents and Royalties Received	(+)- _____	(+)- _____
27. Total Expenses Before Depreciation	(-)- _____	(-)- _____
28. Amortization/Casualty Loss/Non-recurring Expenses	(+)- _____	(+)- _____
29. Insurance, Mortgage Interest, and Taxes included in PITI payment (Only if using the property's full PITI payment in qualifying ratios)	(+)- _____	(+)- _____

### Schedule F - Profit or Loss from Farming

30. Non-Tax Portion Ongoing Coop and GOC Payments	(+)- _____	(+)- _____
31. Nonrecurring Other (Income) Loss	(+)(-)- _____	(+)(-)- _____
32. Depreciation	(+)- _____	(+)- _____
33. Amortization/Casualty Loss/Depreciation	(+)- _____	(+)- _____
34. Business Use of Home	(+)- _____	(+)- _____

(Consider K-1 income only if the borrower can document ownership and access to income, the business has adequate liquidity to support withdrawal, and the business has positive sales and earnings trends.)

### Partnership Schedule K-1 (Form 1065)

35. Ordinary Income (Loss)	(+)(-)- _____	(+)(-)- _____
36. Net Income (Loss)	(+)(-)- _____	(+)(-)- _____
37. Guaranteed Payments to Partner	(+)- _____	(+)- _____

### S Corporation Schedule K-1 (Form 1120s)

38. Ordinary Income (Loss)	(+)(-)- _____	(+)(-)- _____
39. Net Income (Loss)	(+)(-)- _____	(+)(-)- _____

**1040 Total**

# Fannie Mae 1084 Excel

**Thomas Griffiths**



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