



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	(+)(-)- _____	(+)(-)- _____
----------------------------------	---------------	---------------

Form 4797 - Sales of Business Property

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

25. Principal Payments Received	(+)- _____	(+)- _____
---------------------------------	------------	------------

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 Form 1084

Liyong Dong



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web jan 19 2023 this manual presents standard procedures for national pollutant discharge elimination system inspections of wastewater treatment plants pretreatment facilities and other sites