

Calculator and Quick Fannie Mae Cash Flow Analysis

Please use the following quick reference guide to assist you in completing Fannie Mae Form 1084. It provides suggested guidance only and does not replace Fannie Mae instructions or applicable guidelines.

Note: For entries with the marker (+/-) type a "+" for entries in a negative amount. Example: -12,345.67

IRS Form 1040 or IRS Schedule 1			2018	2017	NOTES
1	W-2 Income from Self-Employment (Line 3)	+			*Only add back the eligible "Other" deductions, such as Amortization or Casualty Loss.
2	Schedule B - Interest and Ordinary Dividends				
	a. Interest Income from Self-Employment (Line 1)	+			
	b. Dividends from Self-Employment (Line 3)	+			
3	Schedule C - Profit or Loss from Business: Sole Proprietorship				
	a. Net Profit or Loss (Line 31)	+/-			
	b. Nonrecurring Other (Income) Loss/Expenses (Line 4)	+/-			
	c. Depletion (Line 12)	+			
	d. Depreciation (Line 13)	+			
	e. Non-deductible Meals and Entertainment Expenses (Line 24b)	-			
	f. Business Use of Home (Line 30, Check applicable guidelines)	+			
	g. Amortization/Casualty Loss (Only add back Amort/CL - Review Schedule C Page 2, Part IV)	+			
	Business Miles (Page 2, Part IV, Line 40a OR Second 40a2, Line 30)				
	X Depreciation Rate (2017 and 2018-25e)		0.25	0.25	
	= Total Mileage Depreciation	+	0.00	0.00	
	Subtotal Schedule C	=	0.00	0.00	
4	Schedule D - Capital Gains and Losses				
	a. Recurring Capital Gains (From Self-Employment)	+			
5	Schedule E - Supplemental Income and Loss				
	Note: A lender may use Fannie Mae Rental Income Worksheets (Form 1037 or Form 1038) as a comparable form to calculate individual rental income (Rent) reported on Schedule E.				
	a. Royalties Received (Line 4)	+			
	b. Total Expenses (Line 20)	-			
	c. Depletion (Line 18)	+			
	Subtotal Schedule E	=	0.00	0.00	
6	Schedule F - Profit or Loss from Farming				
	a. Net Farm Profit or Loss (Line 34)	+/-			
	b. Non-Tax Portion (Ongoing Coop and COC Payments (Line 3, 4, 4a - 4b)	+/-			
	c. Nonrecurring Other (Income) or Loss (Lines 5c & 8)	+/-			
	d. Depreciation (Line 14)	+			
	e. Amortization/Casualty Loss/Depletion (Line 32)	+			
	f. Business Use of Home (Line 32, Check applicable guidelines)	+			
	Subtotal Schedule F	=	0.00	0.00	
	Note: IRS Form 4797 (Sales of Business Property) is not included on this worksheet due to its infrequent use. If applicable, a lender may include analysis of the sale and related recurring capital gains.				

This calculator can be found at www.mtgnewworth.com/buyersresources/borrower-calculators

Self Employed Analysis And Guide

Ernst & Young LLP



Self Employed Analysis And Guide:

J.K. Lasser's Guide to Self-Employment Barbara Weltman, 2013-10-21 Tax facts and strategies every self employed person needs to know If you re thinking about starting a business or have already begun one you are not alone There are more than 23 million workers who are already self employed and file Schedule C to report their income and expenses As a self employed person you have to handle many if not all of the aspects of running your business J K Lasser s Guide to Self Employment is intended to help you with some business aspects with which you may not be familiar but which have a great impact on your bottom line It skillfully focuses on taxes as well as many legal and financial matters that may pertain to your business Informative and accessible J K Lasser s Guide to Self Employment is designed for you the self employed person working alone as a service provider to help pin down all of the tax breaks to which you may be entitled Divided into three comprehensive parts this reliable resource will help you Learn the basics of tax reporting from what it means to be self employed and an overview of what you have to report as well as where and when to becoming familiar with Schedule C Discover the various types of deductions and credits you can claim to reduce revenue that s taxed Become familiar with an array of planning strategies that you can use to make better business decisions throughout the year as well as other strategies you can employ as your business grows And much more Don t be intimidated by taxes and other responsibilities of being self employed Instead embrace the opportunities that a better understanding of tax legal and financial responsibilities can produce Let J K Lasser s Guide to Self Employment show you how Don t forget to view the free online supplement to this book at JKLasser.com for late tax changes made by Congress and other up to the minute developments

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