

## Income Analysis Form

IRS Form 1040 Federal Individual Income Tax Return Yr

Yr

1. W-2 Income from Self-Employment (Form W-2, Line 5)

2. Form 2106- Employee Business Expenses

Total Expenses (-) (-)

Depreciation (+) (+)

3. Schedule C- Sole Proprietor Profit or Loss

Net Profit or Loss (+/-) (+/-)

Other Income or Loss(+/-) (+/-)

Depletion (+) (+)

Depreciation (+) (+)

Meals and Entertainment Exclusion(-) (-)

Amortization or Casualty Loss(+) (+)

Business Use of Home (+) (+)

4. Schedule D - Capital Gains and Losses (+/-) (+/-)

Form 4797 Sales of Business Property

(+/-) (+/-)

5. Form 6252 Installment Sale Income

Principal Payments Received (+) (+)

6. Schedule E-Supplemental Income or Loss

Gross Rents and Royalties (+) (+)

Total Expenses Before Depreciation (-) (-)

Amortization/Casualty Loss/Non Recurring Expenses (+) (+)

If Using the Rental Properties Full PITI Payment in Qualifying

Ratios- Add Back Insurance, Mortgage Interest and Taxes (+) (+)

7. Schedule F - Profit or Loss from Farming

Net Farm Profit or Loss(+/-) (+/-)

Non-Taxable Portion of Recurring Cooperative &amp; CCC Payments- (+) (+)

Non-recurring Other Income or Loss (+/-) (+/-)

Depreciation (+) (+)

Amortization/Casualty Loss/Depletion (+) (+)

Business Use of Home (+) (+)

8. Partnership K-1 (Form 1065)

Ordinary Income or Loss (+/-) (+/-)

Net Rental Real Estate Income or Loss (+/-) (+/-)

Guaranteed Payments to Partner (+) (+)

9. S Corporation K-1 (Form 1120s)

Ordinary Income or Loss (+/-) (+/-)

Net Rental Real Estate Income or Loss (+/-) (+/-)

Subtotal of Qualifying Income

# Freddie Mac Form 91 Cheat Sheet

**SA Adler**



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