



Cash Flow Analysis (Form 1084)

Borrower Name: _____

Business Name (optional): _____

This worksheet may be used to prepare a written evaluation of the analysis of income related to self-employment. The purpose of this written analysis is to determine the amount of stable and continuous income that will be available to the borrower for loan qualifying purposes.

IRS Form 1040 – Individual Income Tax Return

Year _____

Year _____

1. **W-2 Income from Self-Employment**

(+) _____

(+) _____

2. **Schedule B – Interest and Ordinary Dividends**

a. Interest Income from Self-Employment

(+) _____

(+) _____

b. Dividends from Self-Employment

(+) _____

(+) _____

3. **Schedule C – Profit or Loss from Business: Sole Proprietorship**

a. Net Profit or (Loss)

(+/-) _____

(+/-) _____

b. Nonrecurring Other (Income) Loss/Expenses

(+/-) _____

(+/-) _____

c. Depletion

(+) _____

(+) _____

d. Depreciation

(+) _____

(+) _____

e. Non-deductible Meals and Entertainment Expenses

(-) _____

(-) _____

f. Business Use of Home

(+) _____

(+) _____

g. Amortization/Casualty Loss

(+) _____

(+) _____

4. **Schedule D – Capital Gains and Losses**

a. Recurring Capital Gains

(+) _____

(+) _____

5. **Schedule E – Supplemental Income and Loss**

Note: A lender may use Fannie Mae Rental Income Worksheets ([Form 1037](#) or [Form 1038](#)) to calculate individual rental income (loss) reported on Schedule E.

a. Royalties Received

(+) _____

(+) _____

b. Total Expenses

(-) _____

(-) _____

c. Depletion

(+) _____

(+) _____

6. **Schedule F – Profit or Loss from Farming**

a. Net Farm Profit or (Loss)

(+/-) _____

(+/-) _____

b. Non-Tax Portion Ongoing Coop and CCC Payments

(+) _____

(+) _____

c. Nonrecurring Other (Income) Loss

(+/-) _____

(+/-) _____

d. Depreciation

(+) _____

(+) _____

e. Amortization/Casualty Loss/Depletion

(+) _____

(+) _____

f. Business Use of Home

(+) _____

(+) _____

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.

Fannie Mae Form 1084

Didier Musso

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

Fannie Mae Form 1084:

Fannie Mae Form 1084 Book Review: Unveiling the Power of Words

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