



# Understanding Borrowers' Tax Returns, Part 2: Income from Rentals, Royalties, Partnerships, S Corps & Farms

12 - 1:30 pm PT  
1 - 2:30 pm MT  
2 - 3:30 pm CT  
3 - 4:30 pm ET

WEBINAR OR ON-DEMAND WEB LINK  
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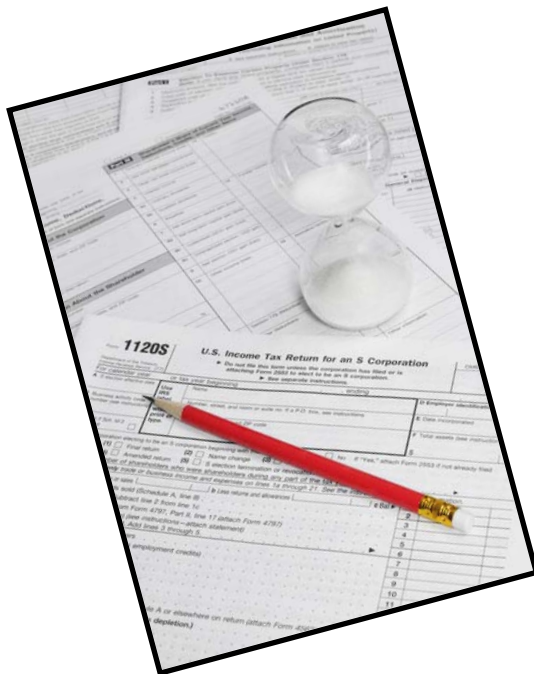
**Wednesday, February 29, 2012**

[Register Now!](#)

Calculating cash flow from personal tax returns can be a frustrating and grossly-inaccurate process. This webinar will teach you to determine how much cash income your borrower is really earning from capital gains and installment sales, rental properties, royalties, partnerships, and S corporations. S corporations are among the most difficult tax and cash flow issues because cash flow and taxable income are usually substantially different. Join us to learn how to identify real monthly cash flow quickly and reliably.

Continuing Education: Attendance verification for CE credits provided upon request.

## HIGHLIGHTS



- Schedule E Page 1 – Calculate the real cash flow from Rental Properties?
- Schedule E Page 1 – Understand the effect of mortgage interest and principal paid on debt ratios, cash flow, debt service, and disposable income
- Schedule E Page 2 Partnerships – Learn which phantom incomes or losses to ignore to find the real cash flow
- Schedule E Page 2 S Corporations – Even tougher than Partnerships, S Corps present even more “cash” versus “tax” issues. Find the real cash flow and learn what phony income or losses to ignore
- Schedule F, Farm Income – Uncover additional income that might be hidden in farm income

### [DON'T MISS PART 1!](#)

This program is the second of two in a series. There's still time to register for:

**“Understanding Borrowers' Tax Returns, Part 1:  
Basics, Itemized Deductions, Interest & Dividend Income &  
Sole Proprietorships (Schedule C)”**

**on Thursday, January 26, 2012.**

Or if you missed it, you can order  
an archived recording of the live webinar, complete with handout materials.

## **WHO SHOULD ATTEND?**

This informative session is designed for anyone in the lending area including chief lending officers, FSRs, CSRs, new accounts personnel, loan officers, loan underwriters, credit analysts, loan processors, branch managers, CEOs, and other key lending staff.

### **MEET THE PRESENTER**

**Tim Harrington, CPA, TEAM Resources**



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