

***Selling Guide* Announcement SEL-2014-16**

December 16, 2014

***Selling Guide* Updates**

The *Selling Guide* has been updated to include changes to the following:

- Self-Employed Income
- Servicing Execution Tool™
- Solar Panels
- Adjustments to Comparable Sales
- Flood Insurance for Nonresidential Detached Structures
- Cure Provision for Points and Fees
- Payment Calculation for Student Loans
- Nonstandard Repayment Plans
- Incorporation of *Selling Guide* Announcement SEL-2014-14, *Lender Selling Representations and Warranties Framework Update*
- ARM Plan Update
- Miscellaneous *Selling Guide* Updates

Each of the updates is described below. The affected topics (and specific paragraphs) are noted for each policy change. Lenders should review each topic to gain a full understanding of the policy changes. The updated topics are dated December 16, 2014.

Self-Employed Income

Fannie Mae conducted a comprehensive review of policies related to self-employment income and the *Cash Flow Analysis* (Form 1084). Through this review, Fannie Mae determined that lenders are not consistently applying certain self-employed income policies, and a number of policies were in need of clarification. As a result, the *Selling Guide* has been updated to provide additional clarity, with a goal of increased consistency in the application of those policies. Notable changes include (but are not limited to):

- **Analysis of Borrower's Personal Income** – Clarified that a lender is not required to prepare a written evaluation of self-employment income when the borrower is qualified using only salaried income and self-employment is a separate and secondary source of income (or loss).
- **Analysis of Borrower's Business Income** – Clarified that a lender is required to perform an analysis of a borrower's business income when a borrower is relying on it to qualify and the requirements that permit the lender to waive business tax returns are not met.
- **Business income reported for a borrower on Schedule K-1 (IRS Forms 1065 or 1120S)**
 - Clarified that Schedule K-1 for the most recent two years is required when using business income to qualify.

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