

Form **7202**

Department of the
Treasury

Internal Revenue
Service

Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form7202 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **202**



Form 7202 (Rev. 2021) 92686Y
Department of the Treasury **Internal Revenue Service** www.irs.gov



Visit the Accessibility
Page on IRS.gov

This page is intentionally left blank

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)	Social security number of person with self-employment income
---	---

Part I Credit for Sick Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)

1 Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	1	
2 Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Don't include days you included on line 1.) See instructions	2	
3a Enter the number from line 4 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	3a	
b Enter the number from line 6 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	3b	
c Add lines 3a and 3b	3c	
d Subtract line 3c from the number 10	3d	
4a Enter the smaller of line 1 or line 3d	4a	

bList each day included on line 4a (MM/DD): _____

5 Subtract line 4a from line 3d

6a Enter the smaller of line 2 or line 5

bList each day included on line 6a (MM/DD): _____

Caution: The total of line 4a plus line 6a cannot exceed 10 days or line 3d, whichever is smaller.

7a Net earnings from self-employment (see instructions).

bCheck this box if you are electing to use prior year net earnings from self-employment on line 7a

8 Divide line 7a by 260 (round to nearest whole number)

9 Enter the smaller of line 8 or \$511

10 Multiply line 4a by line 9

11 Multiply line 8 by 67% (0.67)

12 Enter the smaller of line 11 or \$200

13 Multiply line 6a by line 12

5	
6a	
7a	
8	
9	
10	
11	
12	
13	

14 Add lines 10 and 13	14	
15a Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer for periods of leave taken after December 31, 2020, and before April 1, 2021 (see instructions)	15a	
b Enter the amount from line 15 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	15b	
c Add lines 15a and 15b	15c	
16a Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer for periods of leave taken after December 31, 2020, and before April 1, 2021 (see instructions)	16a	
b Enter the amount from line 16 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	16b	
c Add lines 16a and 16b	16c	
If line 15c and line 16c are both zero, skip to line 24 and enter the amount from line 14.		
17a Add lines 13 and 16c	17a	
b Enter the amount from line 13 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	17b	
c Add lines 17a and 17b	17c	

18 Enter the smaller of line 17c or \$2,000	18	
19 Subtract line 18 from line 17c	19	
20a Add lines 10, 15c, and 18	20a	
b Enter the amount from line 10 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	20b	
c Add lines 20a and 20b	20c	
21 Enter the smaller of line 20c or \$5,110	21	
22 Subtract line 21 from line 20c	22	
23 Add lines 19 and 22	23	
24 Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b	24	

Part II Credit for Family Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)

<p>25a Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter. (Don't enter more than 50 days. Don't include any day you listed on either line 4b or line 6b.) See instructions</p>	<p>25a</p>	
<p>b Enter the amount from line 25 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-</p>	<p>25b</p>	
<p>c Subtract line 25b from the number 50</p>	<p>25c</p>	
<p>d Enter the smaller of line 25a or line 25c</p>	<p>25d</p>	
<p>26a Net earnings from self-employment (see instructions)</p>	<p>26a</p>	
<p>b Check this box if you are electing to use prior year net earnings from self-employment on line 26a <input type="checkbox"/></p>		
<p>27 Divide line 26a by 260 (round to nearest whole number)</p>	<p>27</p>	
<p>28 Multiply line 27 by 67% (0.67)</p>	<p>28</p>	
<p>29 Enter the smaller of line 28 or \$200</p>	<p>29</p>	
<p>30 Multiply line 25d by line 29</p>	<p>30</p>	

31a Amount of qualified family leave wages you received from an employer for periods of leave taken after December 31, 2020, and before April 1, 2021 (see instructions)	31a	
b Enter the amount from line 31 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	31b	
c Add lines 31a and 31b	31c	
If line 31c is zero, skip to line 35 and enter the amount from line 30.		
32a Add lines 30 and 31c	32a	
b Enter the amount from line 30 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	32b	
c Add lines 32a and 32b	32c	
33 Enter the smaller of line 32c or \$10,000	33	
34 Subtract line 33 from line 32c	34	
35 Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b	35	

Part III Credit for Sick Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)

36 Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	36	
37 Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Don't include days you included on line 36.) See instructions	37	
38a Enter the smaller of 10 days or the number of days entered on line 36	38a	
b List each day included on line 38a (MM/DD): . . . _____		
39 Subtract line 38a from the number 10	39	
40a Enter the smaller of line 37 or line 39	40a	
b List each day included on line 40a (MM/DD): . . . _____		
Caution: The total of line 38a plus line 40a cannot exceed 10 days.		
41a Net earnings from self-employment (see instructions)	41a	
b Check this box if you are electing to use prior year net earnings from self-employment on line 41a . . . ► <input type="checkbox"/>		
42 Divide line 41a by 260 (round to nearest whole number)	42	

43	Enter the smaller of line 42 or \$511	43	
44	Multiply line 38a by line 43	44	
45	Multiply line 42 by 67% (0.67)	45	
46	Enter the smaller of line 45 or \$200	46	
47	Multiply line 40a by line 46	47	
48	Add lines 44 and 47	48	
49	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer for periods of leave taken after March 31, 2021, and before October 1, 2021 (see instructions)	49	
50	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer for periods of leave taken after March 31, 2021, and before October 1, 2021 (see instructions)	50	
	If line 49 and line 50 are both zero, skip to line 58 and enter the amount from line 48.		
51	Add lines 47 and 50	51	
52	Enter the smaller of line 51 or \$2,000	52	
53	Subtract line 52 from line 51	53	

54 Add lines 44, 49, and 52	54	
55 Enter the smaller of line 54 or \$5,110	55	
56 Subtract line 55 from line 54	56	
57 Add lines 53 and 56	57	
58 Subtract line 57 from line 48. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	58	

This page is intentionally left blank

Part IV Credit for Family Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)

59 Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required or provided to another. (Don't enter more than 60 days. Don't include any day you listed on either line 38b or line 40b.) See instructions	59	
60a Net earnings from self-employment (see instructions)	60a	
b Check this box if you are electing to use prior year net earnings from self-employment on line 60a <input type="checkbox"/>		
61 Divide line 60a by 260 (round to nearest whole number)	61	
62 Multiply line 61 by 67% (0.67)	62	
63 Enter the smaller of line 62 or \$200	63	
64 Multiply line 59 by line 63	64	
65 Amount of qualified family leave wages you received from an employer for periods of leave taken after March 31, 2021, and before October 1, 2021 (see instructions)	65	
If line 65 is zero, skip to line 69 and enter the amount from line 64.		
66 Add lines 64 and 65	66	

67 Enter the smaller of line 66 or \$12,000	67	
68 Subtract line 67 from line 66	68	
69 Subtract line 68 from line 64. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	69	