

Note: *The draft you are looking for begins on the next page.*



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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040-SR.

2020
Attachment
Sequence No. **202**

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

Name of person with self-employment income (as shown on Form 1040 or 1040-SR)

Social security number of person with self-employment income

Part I Credit for Sick Leave for Certain Self-Employed Individuals

1	Number of days 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 you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Do not include days you included in line 1.) See instructions	2
3	If you are filing a fiscal year return, see instructions; otherwise enter 10	3
4	Enter the smaller of line 1 or line 3	4
5	Subtract line 4 from line 3	5
6	Enter the smaller of line 2 or line 5	6
7	Net earnings from self-employment (see instructions)	7
8	Divide line 7 by 260 (round to nearest whole number)	8
9	Enter the smaller of line 8 or \$511	9
10	Multiply line 4 by line 9	10
11	Multiply line 8 by 67% (0.67)	11
12	Enter the smaller of line 11 or \$200	12
13	Multiply line 6 by line 12	13
14	Add lines 10 and 13	14
15	Amount of emergency paid sick leave subject to the \$511 per day limit you received from an employer (see instructions)	15
16	Amount of emergency paid sick leave subject to the \$200 per day limit you received from an employer (see instructions)	16
If line 15 and line 16 are both zero, skip to line 24 and enter the amount from line 14.		
17	Add line 13 and line 16	17
18	Enter the smaller of line 17 or \$2,000	18
19	Subtract line 18 from line 17	19
20	Add lines 10, 15, and 18	20
21	Enter the smaller of line 20 or \$5,110	21
22	Subtract line 21 from line 20	22
23	Add line 19 and line 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 12b	24

Part II Credit for Family Leave for Certain Self-Employed Individuals

25	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter under the age of 18. (Do not enter more than 50 days.) See instructions	25
26	Net earnings from self-employment (see instructions)	26
27	Divide line 26 by 260 (round to nearest whole number)	27
28	Multiply line 27 by 67% (0.67)	28
29	Enter the smaller of line 28 or \$200	29
30	Multiply line 25 by line 29	30
31	Amount of emergency family leave wages you received from an employer (see instructions)	31
If line 31 is zero, skip to line 35 and enter the amount from line 30.		
32	Add line 30 and line 31	32
33	Enter the smaller of line 32 or \$10,000	33
34	Subtract line 33 from line 32	34
35	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 12b	35