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Instructions for Form 7202

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

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 7202 and its instructions, such as legislation enacted after they are published, go to [IRS.gov/Form7202](https://www.irs.gov/Form7202).

What's New

Extension of credits through March 31, 2021. The qualified sick and family leave equivalent credits that apply beginning April 1, 2020, were extended to include the period January 1, 2021, through March 31, 2021. The limitations that apply when figuring these credits apply to the period April 1, 2020, through March 31, 2021. Use Parts I and II to figure these credits.

New credits for leave between April 1, 2021, and September 30, 2021. New qualified sick and family leave equivalent credits apply to the period April 1, 2021, through September 30, 2021. These credits are independent of those that apply to the period April 1, 2020, through March 31, 2021. Use Parts III and IV to figure these credits.

Reminder

Recordkeeping. You must keep records and maintain documentation to show that you are an eligible self-employed individual.

General Instructions

Purpose of Form 7202

Use Form 7202 to figure refundable qualified sick and family leave equivalent credits if you were unable to perform services as an eligible self-employed individual due to certain COVID-19 related circumstances between January 1, 2021, and September 30, 2021. Each eligible self-employed individual must file a separate Form 7202. If filing a joint tax return and both spouses are eligible self-employed individuals, each must attach a separate Form 7202 to the joint tax return.

Eligible Self-Employed Individual

You must be an eligible self-employed individual to claim the qualified sick and family leave equivalent credit. To be an eligible self-employed person, both of the following must be true.

1. You regularly carried on a trade or business within the meaning of section 1402.
2. You would have been eligible, had you been an employee of an employer (other than yourself), to receive qualified sick leave wages under the Emergency Paid Sick

Leave Act or qualified family leave wages under the Emergency Family and Medical Leave Expansion Act.

Regularly carried on a trade or business. An individual regularly carries on a trade or business for purposes of being an eligible self-employed person if he or she carries on a trade or business within the meaning of section 1402, or is a partner in a partnership carrying on a trade or business, within the meaning of section 1402. For more information, see section 1402(c).

Eligibility to receive qualified leave wages. For Part I, if you were unable to perform services as a self-employed individual on a day between January 1, 2021, and March 31, 2021, for one or more of the following reasons, then you meet item (2) under *Eligible Self-Employed Individual* for that day.

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis of COVID-19.
- You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were caring for an individual who had been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.

For Part II, if you were unable to perform services as a self-employed individual on a day between January 1, 2021, and March 31, 2021, for the following reason, then you meet item (2) under *Eligible Self-Employed Individual* for that day.

- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.

For Parts III and IV, if you were unable to perform services as a self-employed individual on a day between April 1, 2021, and September 30, 2021, for one or more of the following reasons, then you meet item (2) under *Eligible Self-Employed Individual* for that day.

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis of COVID-19.
- You were seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of COVID-19.
- You were exposed to COVID-19 or were unable to work pending the results of a test or diagnosis.
- You were obtaining immunization related to COVID-19.

- You were recovering from any injury, disability, illness, or condition related to such immunization.
- You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were caring for an individual who had been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.
- You were accompanying an individual to obtain immunization related to COVID-19.
- You were caring for an individual who was recovering from any injury, disability, illness, or condition related to the immunization.

Specific Instructions

Part I—Credit for Sick Leave for Certain Self-Employed Individuals (January 1, 2021, Through March 31, 2021, Only)

Line 1

Enter the number of days in the period from January 1, 2021, through March 31, 2021, that you were unable to perform services as an eligible self-employed individual because of one or more of the following reasons.

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis.

If a day meets the requirements for both the Credit for Sick Leave for Certain Self-Employed Individuals in Part I and the Credit for Family Leave for Certain Self-Employed Individuals in Part II, you can only count the day once. Don't include the same day for both credits.

Line 2

Enter the number of days in the period from January 1, 2021, through March 31, 2021, that you were unable to perform services as an eligible self-employed individual because of one or more of the following reasons.

- You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were caring for an individual who was advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.

If a day meets the requirements for both the Credit for Sick Leave for Certain Self-Employed Individuals in Part I and the Credit for Family Leave for Certain Self-Employed Individuals in Part II, you can only count the day once. Don't include the same day for both credits. Also, don't include days that you included on line 1.

Son or daughter. A son or daughter must generally be under 18 years of age or incapable of self-care because of a mental or physical disability. For more information about who is a son or daughter under the FFCRA, see [DOL.gov/agencies/whd/pandemic/ffcra-questions#40](https://www.dol.gov/agencies/whd/pandemic/ffcra-questions#40).

Lines 3a and 3b

You can claim only 10 days of sick leave for the period April 1, 2020, through March 31, 2021. If you filed Form 7202 for 2020, enter the number of days from that form as instructed; otherwise, enter -0-.

Line 4b

List each day included on line 4a using an MM/DD format. For example, if line 4a includes February 17 and February 18, enter "02/17, 02/18".

Line 6b

List each day included on line 6a using an MM/DD format. For example, if line 6a includes January 17, and February 18 through February 20, enter "01/17, 02/18, 02/19, 02/20".

Lines 7a and 7b

Enter your net earnings from self-employment. In most cases, this is the amount from line 6 of Schedule SE (Form 1040).

When determining your net earnings from self-employment for purposes of this credit, do not follow the line instructions to enter zero on line 4c or line 5b of Schedule SE if the amount would be less than \$400 or \$100, respectively; instead, figure the amount that would be on line 6 of a worksheet Schedule SE using the following substitute line instructions.

- Line 4a: If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3.
- Line 4c: Combine lines 4a and 4b. If zero or less, enter -0-.
- Line 5b: Multiply line 5a by 92.35% (0.9235).

Don't attach this worksheet version of Schedule SE to your tax return; instead, keep a copy of it for your records.



Make sure you only include net earnings from your own Schedule SE. Don't include your spouse's net earnings from self-employment.

Election to use prior-year net earnings from self-employment. You may be able to use your prior-year net earnings from self-employment on line 7a to figure your credit for sick leave for certain self-employed individuals. You can make this election if your prior-year net earnings from self-employment were greater than your current year net earnings from self-employment.

If you elect to use your prior-year net earnings from self-employment for Part I, check the box on line 7b and include your 2020 net earnings from self-employment on line 7a.

Line 15a

Enter the amount of qualified sick leave wages subject to the \$511 per-day limit you received from an employer between January 1, 2021, and March 31, 2021. If you received wages as an employee in addition to your self-employment income and received qualified sick leave wages from your employer because of the reasons described earlier under *Line 1*, your Form(s) W-2 should show the qualified sick leave wages subject to the \$511 per-day limit. This amount will either be

reported separately in box 14 of your Form(s) W-2 or on a separate attached statement.

For more information on the W-2 reporting of qualified sick leave wages, see Notice 2021-53, available at [IRS.gov/irb/2021-39_IRB#NOT-2021-53](https://www.irs.gov/irb/2021-39_IRB#NOT-2021-53).

Line 15b

If you didn't file a 2020 Form 7202, enter the amount of qualified sick leave wages subject to the \$511 per-day limit you received from an employer between April 1, 2020, and December 31, 2020.

Your 2020 Form(s) W-2 should show the 2020 qualified family leave subject to the \$511 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate statement. For more information on the W-2 reporting of 2020 qualified sick leave wages, see Notice 2020-54, available at [IRS.gov/irb/2020-31_IRB#NOT-2020-54](https://www.irs.gov/irb/2020-31_IRB#NOT-2020-54).

Line 16a

Enter the amount of qualified sick leave wages subject to the \$200 per-day limit you received from an employer between January 1, 2021, and March 31, 2021. If you received wages as an employee in addition to your self-employment income and received qualified sick leave wages from your employer because of the reasons described earlier under *Line 2*, your Form(s) W-2 should show the qualified sick leave wages subject to the \$200 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate attached statement.

For more information on the W-2 reporting of qualified sick leave wages, see Notice 2021-53, available at [IRS.gov/irb/2021-39_IRB#NOT-2021-53](https://www.irs.gov/irb/2021-39_IRB#NOT-2021-53).

Line 16b

If you didn't file a 2020 Form 7202, enter the amount of qualified sick leave wages subject to the \$200 per-day limit you received from an employer between April 1, 2020, and December 31, 2020.

Your 2020 Form(s) W-2 should show the 2020 qualified family leave subject to the \$200 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate statement. For more information on the W-2 reporting of 2020 qualified sick leave wages, see Notice 2020-54, available at [IRS.gov/irb/2020-31_IRB#NOT-2020-54](https://www.irs.gov/irb/2020-31_IRB#NOT-2020-54).

Line 24

Credit for sick leave for certain self-employed individuals (January 1, 2021, through March 31, 2021, only). Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and on Schedule 3 (Form 1040), line 13b.

Part II—Credit for Family Leave for Certain Self-Employed Individuals (January 1, 2021, Through March 31, 2021, Only)

Line 25a

Enter the number of days in the period from January 1, 2021, through March 31, 2021, that you were unable to perform services as an eligible self-employed individual because of

certain coronavirus-related care you provided to a son or daughter whose school or place of care is closed or whose childcare provider is unavailable for reasons related to COVID-19. Do not enter more than 50 days. If a day meets the requirements for both the Credit for Sick Leave for Certain Self-Employed Individuals in Part I and the Credit for Family Leave for Certain Self-Employed Individuals in Part II, you can only count the day once. Don't include the same day for both credits.

Son or daughter. A son or daughter must generally be under 18 years of age or incapable of self-care because of a mental or physical disability. For more information about who is a son or daughter under the FFCRA, see [DOL.gov/agencies/whd/pandemic/ffcra-questions#40](https://www.dol.gov/agencies/whd/pandemic/ffcra-questions#40).

More information. For more information and other definitions related to the Emergency Family and Medical Leave Expansion Act, see the Families First Coronavirus Response Act: Questions and Answers at [DOL.gov/agencies/whd/pandemic/ffcra-questions](https://www.dol.gov/agencies/whd/pandemic/ffcra-questions).

Line 25b

You can claim only 50 days of family leave for the period April 1, 2020, through March 31, 2021. If you filed Form 7202 for 2020, enter the number of days from that form as instructed; otherwise, enter -0-.

Lines 26a and 26b

Enter your net earnings from self-employment. In most cases, this is the amount from line 6 of Schedule SE (Form 1040).

When determining your net earnings from self-employment for purposes of this credit, do not follow the line instructions to enter zero on line 4c or line 5b of Schedule SE if the amount would be less than \$400 or \$100, respectively; instead, figure the amount that would be on line 6 of a worksheet Schedule SE using the following substitute line instructions.

- Line 4a: If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3.
- Line 4c: Combine lines 4a and 4b. If zero or less, enter -0-.
- Line 5b: Multiply line 5a by 92.35% (0.9235).

Don't attach this worksheet version of Schedule SE to your tax return; instead, keep a copy of it for your records.



Make sure you only include net earnings from your own Schedule SE. Don't include your spouse's net earnings from self-employment.

Election to use prior-year net earnings from self-employment.

You may be able to use your prior-year net earnings from self-employment on line 26a to figure your credit for family leave for certain self-employed individuals. You can make this election if your prior-year net earnings from self-employment were greater than your current year net earnings from self-employment.

If you elect to use your prior-year net earnings from self-employment for Part II, check the box on line 26b and include your 2020 net earnings from self-employment on line 26a.

Line 31a

Enter the amount of qualified family leave wages subject to the \$200 per-day limit you received from an employer between January 1, 2021, and March 31, 2021. If you received wages as an employee in addition to your

self-employment income and received qualified family leave wages from your employer because of the reason described earlier under *Line 25a*, your Form(s) W-2 should show the qualified family leave wages subject to the \$200 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate attached statement.

For more information on the W-2 reporting of qualified family leave wages, see Notice 2021-53, available at [IRS.gov/irb/2021-39_IRB#NOT-2021-53](https://www.irs.gov/irb/2021-39_IRB#NOT-2021-53).

Line 31b

If you didn't file a 2020 Form 7202, enter the amount of qualified family leave wages subject to the \$200 per-day limit you received from an employer between April 1, 2020, and December 31, 2020.

Your 2020 Form(s) W-2 should show the 2020 qualified family leave subject to the \$200 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate statement. For more information on the W-2 reporting of 2020 qualified family leave wages, see Notice 2020-54, available at [IRS.gov/irb/2020-31_IRB#NOT-2020-54](https://www.irs.gov/irb/2020-31_IRB#NOT-2020-54).

Line 35

Credit for family leave for certain self-employed individuals (January 1, 2021, through March 31, 2021, only). Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b.

Part III—Credit for Sick Leave for Certain Self-Employed Individuals (April 1, 2021, Through September 30, 2021, Only)

Line 36

Enter the number of days in the period from April 1, 2021, through September 30, 2021, that you were unable to perform services as an eligible self-employed individual because of one or more of the following reasons.

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis.
- You are seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of COVID-19.
- You were exposed to COVID-19 or were unable to work pending the results of a test or diagnosis.
- You are obtaining immunization related to COVID-19.
- You are recovering from any injury, disability, illness, or condition related to such immunization.

If a day meets the requirements for both Part III and Part IV, you can only count the day once. Don't include the same day for both credits.

Line 37

Enter the number of days in the period from April 1, 2021, through September 30, 2021, that you were unable to perform services as an eligible self-employed individual because of one or more of the following reasons.

- You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were caring for an individual who was advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.
- You were accompanying an individual to obtain immunization.
- You are caring for an individual who is recovering from any injury, disability, illness, or condition related to immunization.

If a day meets the requirements for both Part III and Part IV, you can only count the day once. Don't include the same day for both credits. Also, don't include days you included on line 36.

Son or daughter. A son or daughter must generally be under 18 years of age or incapable of self-care because of a mental or physical disability. For more information about who is a son or daughter under the FFCRA, see [DOL.gov/agencies/whd/pandemic/ffcra-questions#40](https://www.dol.gov/agencies/whd/pandemic/ffcra-questions#40).

Line 38b

List each day included on line 38a using an MM/DD format. For example, if line 38a includes May 17 and May 18, enter "05/17, 05/18."

Line 40b

List each day included on line 40a using an MM/DD format. For example, if line 40a includes April 14, and May 18 through May 20, enter "04/14, 05/18, 05/19, 05/20."

Line 41a and 41b

Enter your net earnings from self-employment. In most cases, this is the amount from line 6 of Schedule SE (Form 1040).

When determining your net earnings from self-employment for purposes of this credit, do not follow the instructions to enter zero on line 4c or 5b of Schedule SE if the amount would be less than \$400 or \$100, respectively; instead, figure the amount that would be on line 6 of a worksheet Schedule SE using the following substitute line instructions.

- Line 4a: If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3.
- Line 4c: Combine lines 4a and 4b. If zero or less, enter -0-.
- Line 5b: Multiply line 5a by 92.35% (0.9235).

Don't attach this worksheet version of Schedule SE to your tax return; instead, keep a copy of it for your records.



Make sure you only include net earnings from your own Schedule SE. Don't include your spouse's net earnings from self-employment.

Election to use prior-year net earnings from self-employment.

You may be able to use your prior-year net earnings from self-employment on line 41a to figure your credit for sick leave for certain self-employed individuals. You can make this election if your prior-year net earnings from self-employment were greater than your current year net earnings from self-employment.

If you elect to use your prior-year net earnings from self-employment for Part III, check the box on line 41b and

include your 2020 net earnings from self-employment on line 41a.

Line 49

Enter the amount of qualified sick leave wages subject to the \$511 per-day limit you received from an employer between April 1, 2021, and September 30, 2021. If you received wages as an employee in addition to your self-employment income and received qualified sick leave wages from your employer because of the reasons described earlier under *Line 36*, your Form(s) should show the qualified sick leave wages subject to the \$511 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate attached statement.

For more information on the W-2 reporting of qualified sick leave wages, see Notice 2021-53, available at [IRS.gov/irb/2021-39_IRB#NOT-2021-53](https://www.irs.gov/irb/2021-39_IRB#NOT-2021-53).

Line 50

Enter the amount of qualified sick leave wages subject to the \$200 per-day limit you received from an employer between April 1, 2021, and September 31, 2021. If you received wages as an employee in addition to your self-employment income and received qualified sick leave wages from your employer because of the reasons described earlier under *Line 37*, your Form(s) should show the qualified sick leave wages subject to the \$200 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate attached statement.

For more information on the W-2 reporting of qualified sick leave wages, see Notice 2021-53, available at [IRS.gov/irb/2021-39_IRB#NOT-2021-53](https://www.irs.gov/irb/2021-39_IRB#NOT-2021-53).

Line 58

Credit for sick leave for certain self-employed individuals (April 1, 2021, through September 30, 2021, only). Subtract line 57 from line 48. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h.

Part IV—Credit for Family Leave for Certain Self-Employed Individuals (April 1, 2021, Through September 30, 2021, Only)

Line 59

Enter the number of days in the period from April 1, 2021, through September 30, 2021, that you were unable to perform services as an eligible self-employed individual because of certain coronavirus-related care you provided to a son or daughter whose school or place of care is closed or whose childcare provider is unavailable for reasons related to COVID-19 or for any reason you may claim sick leave equivalent credits.

Don't include more than 60 days. If a day meets the requirements for both Part III and Part IV, you can only count the day once. Don't include the same day for both credits.

Son or daughter. A son or daughter must generally be under 18 years of age or incapable of self-care because of a

mental or physical disability. For more information about who is a son or daughter under the FFCRA, see [DOL.gov/agencies/whd/pandemic/ffcr-questions#40](https://www.dol.gov/agencies/whd/pandemic/ffcr-questions#40).

Lines 60a and 60b

Enter your net earnings from self-employment. In most cases, this is the amount from line 6 of Schedule SE (Form 1040).

When determining your net earnings from self-employment for purposes of this credit, do not follow the instructions to enter zero on line 4c or 5b of Schedule SE if the amount would be less than \$400 or \$100, respectively; instead, figure the amount that would be on line 6 of a worksheet Schedule SE using the following substitute line instructions.

- Line 4a: If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3.
- Line 4c: Combine lines 4a and 4b. If zero or less, enter -0-.
- Line 5b: Multiply line 5a by 92.35% (0.9235).

Don't attach this worksheet version of Schedule SE to your tax return; instead, keep a copy of it for your records.



Make sure you only include net earnings from your own Schedule SE. Don't include your spouse's net earnings from self-employment.

Election to use prior-year net earnings from self-employment. You may be able to use your prior-year net earnings from self-employment on line 60a to figure your credit for family leave for certain self-employed individuals. You can make this election if your prior-year net earnings from self-employment were greater than your current year net earnings from self-employment.

If you elect to use your prior-year net earnings from self-employment for Part IV, check the box on line 60b and include your 2020 net earnings from self-employment on line 60a.

Line 65

Enter the amount of qualified family leave wages subject to the \$200 per-day limit you received from an employer between April 1, 2021, and September 30, 2021. If you received wages as an employee in addition to your self-employment income and received qualified family wages from your employer because of the reasons described earlier under *Line 59*, your Form(s) W-2 should show the qualified family leave wages subject to the \$200 per-day limit. This amount will either be reported separately in box 14 of your Form(s) W-2 or on a separate statement.

For more information on the W-2 reporting of qualified family leave wages, see Notice 2021-53, available at [IRS.gov/irb/2021-39_IRB#NOT-2021-53](https://www.irs.gov/irb/2021-39_IRB#NOT-2021-53).

Line 69

Credit for family leave for certain self-employed individuals (April 1, 2021, through September 30, 2021, only). Subtract line 68 from line 64. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h.