

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.

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)

<p>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</p> <p>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</p> <p>3a Enter the number from line 4 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-</p> <p>b Enter the number from line 6 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-</p> <p>c Add lines 3a and 3b</p> <p>d Subtract line 3c from the number 10</p> <p>4a Enter the smaller of line 1 or line 3d</p> <p>b List each day included on line 4a (MM/DD): _____</p> <p>5 Subtract line 4a from line 3d</p> <p>6a Enter the smaller of line 2 or line 5</p> <p>b List each day included on line 6a (MM/DD): _____</p> <p>Caution: The total of line 4a plus line 6a cannot exceed 10 days or line 3d, whichever is smaller.</p> <p>7a Net earnings from self-employment (see instructions)</p> <p>b Check this box if you are electing to use prior year net earnings from self-employment on line 7a <input type="checkbox"/></p> <p>8 Divide line 7a by 260 (round to nearest whole number)</p> <p>9 Enter the smaller of line 8 or \$511</p> <p>10 Multiply line 4a by line 9</p> <p>11 Multiply line 8 by 67% (0.67)</p> <p>12 Enter the smaller of line 11 or \$200</p> <p>13 Multiply line 6a by line 12</p> <p>14 Add lines 10 and 13</p> <p>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)</p> <p>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</p> <p>c Add lines 15a and 15b</p> <p>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)</p> <p>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</p> <p>c Add lines 16a and 16b</p> <p>If line 15c and line 16c are both zero, skip to line 24 and enter the amount from line 14.</p> <p>17a Add lines 13 and 16c</p> <p>b Enter the amount from line 13 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-</p> <p>c Add lines 17a and 17b</p> <p>18 Enter the smaller of line 17c or \$2,000</p> <p>19 Subtract line 18 from line 17c</p> <p>20a Add lines 10, 15c, and 18</p> <p>b Enter the amount from line 10 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-</p> <p>c Add lines 20a and 20b</p> <p>21 Enter the smaller of line 20c or \$5,110</p> <p>22 Subtract line 21 from line 20c</p> <p>23 Add lines 19 and 22</p> <p>24 Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b</p>	<p>1</p> <p>2</p> <p>3a</p> <p>3b</p> <p>3c</p> <p>3d</p> <p>4a</p> <p>5</p> <p>6a</p> <p>7a</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15a</p> <p>15b</p> <p>15c</p> <p>16a</p> <p>16b</p> <p>16c</p> <p>17a</p> <p>17b</p> <p>17c</p> <p>18</p> <p>19</p> <p>20a</p> <p>20b</p> <p>20c</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p>
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Part II Credit for Family Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)

Table with 2 columns: Description and Line Number. Rows include 25a through 35, covering calculations for family leave credit based on 2020 Form 7202 data.

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

Table with 2 columns: Description and Line Number. Rows include 36 through 58, covering calculations for sick leave credit based on 2021 Form 7202 data.

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	