

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

► Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2020

Attachment
Sequence No. **202**

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 qualified sick leave wages subject to the \$511 per day limit you received from an employer (see instructions) | 15 | |
| 16 | Amount of qualified sick leave wages 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. (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 qualified 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 | |

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Form **7202** (2020)