

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

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	25a	
b	Enter the amount from line 25 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	25b	
c	Subtract line 25b from the number 50	25c	
d	Enter the smaller of line 25a or line 25c	25d	
26a	Net earnings from self-employment (see instructions)	26a	
b	Check this box if you are electing to use prior year net earnings from self-employment on line 26a <input type="checkbox"/>		
27	Divide line 26a 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 25d by line 29	30	
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 702, 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	