

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	