

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)

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

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