



Instructions for Form 7202

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

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 7202 and its instructions, such as legislation enacted after they are published, go to [IRS.gov/Form7202](https://www.irs.gov/Form7202).

What's New

Extension of credits through March 31, 2021. The qualified sick and family leave equivalent credits that apply beginning April 1, 2020, were extended to include the period January 1, 2021, through March 31, 2021. The limitations that apply when figuring these credits apply to the period April 1, 2020, through March 31, 2021. Use Parts I and II to figure these credits.

New credits for leave between April 1, 2021, and September 30, 2021. New qualified sick and family leave equivalent credits apply to the period April 1, 2021, through September 30, 2021. These credits are independent of those that apply to the period April 1, 2020, through March 31, 2021. Use Parts III and IV to figure these credits.

Reminder

Recordkeeping. You must keep records and maintain documentation to show that you are an eligible self-employed individual.

General Instructions

Purpose of Form 7202

Use Form 7202 to figure refundable qualified sick and family leave equivalent credits if you were unable to perform services as an eligible self-employed individual due to certain COVID-19 related circumstances between January 1, 2021, and September 30, 2021. Each eligible self-employed individual must file a separate Form 7202. If filing a joint tax return and both spouses are eligible self-employed individuals, each must attach a separate Form 7202 to the joint tax return.

Eligible Self-Employed Individual

You must be an eligible self-employed individual to claim the qualified sick and family leave equivalent credit. To be an eligible self-employed person, both of the following must be true.

1. You regularly carried on a trade or business within the meaning of section 1402.
2. You would have been eligible, had you been an employee of an employer (other than yourself), to receive qualified sick leave wages under the Emergency Paid Sick

Leave Act or qualified family leave wages under the Emergency Family and Medical Leave Expansion Act.

Regularly carried on a trade or business. An individual regularly carries on a trade or business for purposes of being an eligible self-employed person if he or she carries on a trade or business within the meaning of section 1402, or is a partner in a partnership carrying on a trade or business, within the meaning of section 1402. For more information, see section 1402(c).

Eligibility to receive qualified leave wages. For Part I, if you were unable to perform services as a self-employed individual on a day between January 1, 2021, and March 31, 2021, for one or more of the following reasons, then you meet item (2) under *Eligible Self-Employed Individual* for that day.

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis of COVID-19.
- You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were caring for an individual who had been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.

For Part II, if you were unable to perform services as a self-employed individual on a day between January 1, 2021, and March 31, 2021, for the following reason, then you meet item (2) under *Eligible Self-Employed Individual* for that day.

- You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to COVID-19 precautions.

For Parts III and IV, if you were unable to perform services as a self-employed individual on a day between April 1, 2021, and September 30, 2021, for one or more of the following reasons, then you meet item (2) under *Eligible Self-Employed Individual* for that day.

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis of COVID-19.
- You were seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of COVID-19.
- You were exposed to COVID-19 or were unable to work pending the results of a test or diagnosis.
- You were obtaining immunization related to COVID-19.