## Form **7202**

Department of the Treasury Internal Revenue Service

## 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.

OMB No. 1545-0074
2021
Attachment
Sequence No. 202

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	Credit for Sick Leave for Certain Self-Employed Individuals (January 1, 2021, through	Marc	n 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	3с	
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 ▶ □		
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 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 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	l	
	for amount to enter	16b	
С	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.	47	
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	
40	Add lines 17a and 17b	17c	
18 19	Enter the smaller of line 17c or \$2,000	18	
20a	Subtract line 18 from line 17c	20a	
zva b	Enter the amount from line 10 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	20a	
	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),	23	
24	line 13b	24	