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**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](http://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)**

<b>1</b>	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 . . .	<b>1</b>	
<b>2</b>	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 . . .	<b>2</b>	
<b>3a</b>	Enter the number from line 4 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>3a</b>	
<b>b</b>	Enter the number from line 6 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>3b</b>	
<b>c</b>	Add lines 3a and 3b . . .	<b>3c</b>	
<b>d</b>	Subtract line 3c from the number 10 . . .	<b>3d</b>	
<b>4a</b>	Enter the smaller of line 1 or line 3d . . .	<b>4a</b>	
<b>b</b>	List each day included on line 4a (MM/DD): _____		
<b>5</b>	Subtract line 4a from line 3d . . .	<b>5</b>	
<b>6a</b>	Enter the smaller of line 2 or line 5 . . .	<b>6a</b>	
<b>b</b>	List each day included on line 6a (MM/DD): _____		
<b>Caution:</b> The total of line 4a plus line 6a cannot exceed 10 days or line 3d, whichever is smaller.			
<b>7a</b>	Net earnings from self-employment (see instructions) . . .	<b>7a</b>	
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 7a . . . <input type="checkbox"/>		
<b>8</b>	Divide line 7a by 260 (round to nearest whole number) . . .	<b>8</b>	
<b>9</b>	Enter the smaller of line 8 or \$511 . . .	<b>9</b>	
<b>10</b>	Multiply line 4a by line 9 . . .	<b>10</b>	
<b>11</b>	Multiply line 8 by 67% (0.67) . . .	<b>11</b>	
<b>12</b>	Enter the smaller of line 11 or \$200 . . .	<b>12</b>	
<b>13</b>	Multiply line 6a by line 12 . . .	<b>13</b>	
<b>14</b>	Add lines 10 and 13 . . .	<b>14</b>	
<b>15a</b>	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) . . .	<b>15a</b>	
<b>b</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 . . .	<b>15b</b>	
<b>c</b>	Add lines 15a and 15b . . .	<b>15c</b>	
<b>16a</b>	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) . . .	<b>16a</b>	
<b>b</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 . . .	<b>16b</b>	
<b>c</b>	Add lines 16a and 16b . . .	<b>16c</b>	
<b>If line 15c and line 16c are both zero, skip to line 24 and enter the amount from line 14.</b>			
<b>17a</b>	Add lines 13 and 16c . . .	<b>17a</b>	
<b>b</b>	Enter the amount from line 13 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>17b</b>	
<b>c</b>	Add lines 17a and 17b . . .	<b>17c</b>	
<b>18</b>	Enter the smaller of line 17c or \$2,000 . . .	<b>18</b>	
<b>19</b>	Subtract line 18 from line 17c . . .	<b>19</b>	
<b>20a</b>	Add lines 10, 15c, and 18 . . .	<b>20a</b>	
<b>b</b>	Enter the amount from line 10 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>20b</b>	
<b>c</b>	Add lines 20a and 20b . . .	<b>20c</b>	
<b>21</b>	Enter the smaller of line 20c or \$5,110 . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 20c . . .	<b>22</b>	
<b>23</b>	Add lines 19 and 22 . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b . . .	<b>24</b>	

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

<b>25a</b>	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	<b>25a</b>	
<b>b</b>	Enter the amount from line 25 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	<b>25b</b>	
<b>c</b>	Subtract line 25b from the number 50	<b>25c</b>	
<b>d</b>	Enter the smaller of line 25a or line 25c	<b>25d</b>	
<b>26a</b>	Net earnings from self-employment (see instructions)	<b>26a</b>	
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 26a <input type="checkbox"/>		
<b>27</b>	Divide line 26a by 260 (round to nearest whole number)	<b>27</b>	
<b>28</b>	Multiply line 27 by 67% (0.67)	<b>28</b>	
<b>29</b>	Enter the smaller of line 28 or \$200	<b>29</b>	
<b>30</b>	Multiply line 25d by line 29	<b>30</b>	
<b>31a</b>	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)	<b>31a</b>	
<b>b</b>	Enter the amount from line 31 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	<b>31b</b>	
<b>c</b>	Add lines 31a and 31b	<b>31c</b>	
<b>If line 31c is zero, skip to line 35 and enter the amount from line 30.</b>			
<b>32a</b>	Add lines 30 and 31c	<b>32a</b>	
<b>b</b>	Enter the amount from line 30 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	<b>32b</b>	
<b>c</b>	Add lines 32a and 32b	<b>32c</b>	
<b>33</b>	Enter the smaller of line 32c or \$10,000	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32c	<b>34</b>	
<b>35</b>	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b	<b>35</b>	

**Part III Credit for Sick Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)**

<b>36</b>	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	<b>36</b>	
<b>37</b>	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	<b>37</b>	
<b>38a</b>	Enter the smaller of 10 days or the number of days entered on line 36	<b>38a</b>	
<b>b</b>	List each day included on line 38a (MM/DD):		
<b>39</b>	Subtract line 38a from the number 10	<b>39</b>	
<b>40a</b>	Enter the smaller of line 37 or line 39	<b>40a</b>	
<b>b</b>	List each day included on line 40a (MM/DD):		
<b>Caution:</b> The total of line 38a plus line 40a cannot exceed 10 days.			
<b>41a</b>	Net earnings from self-employment (see instructions)	<b>41a</b>	
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 41a <input type="checkbox"/>		
<b>42</b>	Divide line 41a by 260 (round to nearest whole number)	<b>42</b>	
<b>43</b>	Enter the smaller of line 42 or \$511	<b>43</b>	
<b>44</b>	Multiply line 38a by line 43	<b>44</b>	
<b>45</b>	Multiply line 42 by 67% (0.67)	<b>45</b>	
<b>46</b>	Enter the smaller of line 45 or \$200	<b>46</b>	
<b>47</b>	Multiply line 40a by line 46	<b>47</b>	
<b>48</b>	Add lines 44 and 47	<b>48</b>	
<b>49</b>	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)	<b>49</b>	
<b>50</b>	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)	<b>50</b>	
<b>If line 49 and line 50 are both zero, skip to line 58 and enter the amount from line 48.</b>			
<b>51</b>	Add lines 47 and 50	<b>51</b>	
<b>52</b>	Enter the smaller of line 51 or \$2,000	<b>52</b>	
<b>53</b>	Subtract line 52 from line 51	<b>53</b>	
<b>54</b>	Add lines 44, 49, and 52	<b>54</b>	
<b>55</b>	Enter the smaller of line 54 or \$5,110	<b>55</b>	
<b>56</b>	Subtract line 55 from line 54	<b>56</b>	
<b>57</b>	Add lines 53 and 56	<b>57</b>	
<b>58</b>	Subtract line 57 from line 48. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	<b>58</b>	

**Part IV Credit for Family Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)**

<b>59</b>	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	<b>59</b>	
<b>60a</b>	Net earnings from self-employment (see instructions)	<b>60a</b>	
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 60a . . . ► <input type="checkbox"/>		
<b>61</b>	Divide line 60a by 260 (round to nearest whole number)	<b>61</b>	
<b>62</b>	Multiply line 61 by 67% (0.67)	<b>62</b>	
<b>63</b>	Enter the smaller of line 62 or \$200	<b>63</b>	
<b>64</b>	Multiply line 59 by line 63	<b>64</b>	
<b>65</b>	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)	<b>65</b>	
<b>If line 65 is zero, skip to line 69 and enter the amount from line 64.</b>			
<b>66</b>	Add lines 64 and 65	<b>66</b>	
<b>67</b>	Enter the smaller of line 66 or \$12,000	<b>67</b>	
<b>68</b>	Subtract line 67 from line 66	<b>68</b>	
<b>69</b>	Subtract line 68 from line 64. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	<b>69</b>	