

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

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form7202 for instructions and the latest information.

Name of person with self-employment income (as shown on Form 1040 or 1040-SR)

Social security number of person with
self-employment income

123-45-7893

JOE TEST

Part I Credit for Sick Leave for Certain Self-Employed Individuals

1	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	1	15
2	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Do not include days you included in line 1.) See instructions	2	15
3	If you are filing a fiscal year return, see instructions; otherwise enter 10	3	10
4	Enter the smaller of line 1 or line 3	4	10
5	Subtract line 4 from line 3	5	
6	Enter the smaller of line 2 or line 5	6	
7	Net earnings from self-employment (see instructions)	7	200000
8	Divide line 7 by 260 (round to nearest whole number)	8	769
9	Enter the smaller of line 8 or \$511	9	511
10	Multiply line 4 by line 9	10	5110
11	Multiply line 8 by 67% (0.67)	11	515
12	Enter the smaller of line 11 or \$200	12	200
13	Multiply line 6 by line 12	13	
14	Add lines 10 and 13	14	5110
15	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer (see instructions)	15	
16	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer (see instructions)	16	
	If line 15 and line 16 are both zero, skip to line 24 and enter the amount from line 14.		
17	Add line 13 and line 16	17	
18	Enter the smaller of line 17 or \$2,000	18	
19	Subtract line 18 from line 17	19	
20	Add lines 10, 15, and 18	20	
21	Enter the smaller of line 20 or \$5,110	21	
22	Subtract line 21 from line 20	22	
23	Add line 19 and line 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 12b	24	5110

Part II Credit for Family Leave for Certain Self-Employed Individuals

25	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter. (Do not enter more than 50 days.) See instructions	25	50
26	Net earnings from self-employment (see instructions)	26	200000
27	Divide line 26 by 260 (round to nearest whole number)	27	769
28	Multiply line 27 by 67% (0.67)	28	515
29	Enter the smaller of line 28 or \$200	29	200
30	Multiply line 25 by line 29	30	10000
31	Amount of qualified family leave wages you received from an employer (see instructions).	31	
	If line 31 is zero, skip to line 35 and enter the amount from line 30.		
32	Add line 30 and line 31	32	
33	Enter the smaller of line 32 or \$10,000	33	
34	Subtract line 33 from line 32	34	
35	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 12b	35	10000

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

Form **7202** (2020)