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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](http://www.irs.gov/Form7202) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
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 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	
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	
3	If you are filing a fiscal year return, see instructions; otherwise enter 10 . . . . .	3	
4	Enter the smaller of line 1 or line 3 . . . . .	4	
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	
8	Divide line 7 by 260 (round to nearest whole number) . . . . .	8	
9	Enter the smaller of line 8 or \$511 . . . . .	9	
10	Multiply line 4 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 6 by line 12 . . . . .	13	
14	Add lines 10 and 13 . . . . .	14	
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	
<b>If line 15 and line 16 are both zero, skip to line 24 and enter the amount from line 14.</b>			
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	

### 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	
26	Net earnings from self-employment (see instructions) . . . . .	26	
27	Divide line 26 by 260 (round to nearest whole number) . . . . .	27	
28	Multiply line 27 by 67% (0.67) . . . . .	28	
29	Enter the smaller of line 28 or \$200 . . . . .	29	
30	Multiply line 25 by line 29 . . . . .	30	
31	Amount of qualified family leave wages you received from an employer (see instructions). . . . .	31	
<b>If line 31 is zero, skip to line 35 and enter the amount from line 30.</b>			
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	