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Eligible self-employed individuals will determine their qualified sick and family leave equivalent tax credits with the new IRS Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals.

Feb. 08, 2021

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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 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 | | | |

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