



## QUALIFIED SICK LEAVE & FAMILY LEAVE CREDIT (For Freelancers/Self-Employed Only)

Name: \_\_\_\_\_

- If you were unable to work or telework while self-employed last year due to being ill with Covid, or because you were under a gov't. mandated or medically recommended Covid quarantine, there's a potential Sick Leave tax credit available.
- **This credit is not to be claimed simply because there was no work available... you had to be sick with Covid or under quarantine, and as a result be *unable* to work.**
- If you have a child (or children) under 15, you may also be eligible for a Family Leave Credit if you were unable to work due to your child(ren) being home from school or daycare, sick with Covid or under quarantine, *and* there was no other childcare available.
- Only sick days or family care days between April 1 - Dec. 31, 2020 can be counted.
- The credit is calculated using the *net profit* from your 2019 Sch. C. Therefore, if you had no profit, or had a loss, there is no credit available.
- If, in addition to any freelance work, you were also an employee and received sick or family leave compensation from your employer, this credit will be offset in part by that compensation. Employee sick leave pay is reported on Form W-2.

**Please answer the questions below accurately and honestly...** you must have and retain for 4 years all applicable documentation in order to demonstrate your eligibility for the credit(s).

1. How many days between April 1 - Dec. 31, 2020 were you unable to work or telework due to being sick with Covid, or due to being under a medically recommended or gov't mandated quarantine? (2 weeks/10 days maximum) \_\_\_\_\_
2. How many days between April 1 - Dec. 31, 2020 were you unable to work or telework due to having to care for a child under the age of 15 who was at home due to a school or daycare closing, or as the result of their being sick with Covid, or under a medically recommended or gov't mandated quarantine? (10 weeks/50 days maximum) \_\_\_\_\_