

# Self-Employed COVID Worksheet (type-in fillable)

**To be completed only if you or your spouse had a business during 2020.**

Name of the business owner: \_\_\_\_\_

**For each business you own:** A special provision for 2020 allows you to defer payment of the employer portion of the Social Security tax that is included in your self-employment tax. The amount involved is about 5.7% of your self-employment profit from 3/27/20 to 12/31/20. You need to estimate your profit for that time span or use the IRS example allocation ratio of 77.5% of your full-year profit. If elected, one-half of the deferred tax would be due 12/31/21 and the second half would be due 12/31/22, unless paid earlier.

- Do you want to defer payment of part of your self-employment tax? \_\_\_\_\_ yes \_\_\_\_\_ no
- If yes, enter your profit for 3/27/20 to 12/31/20: \$ \_\_\_\_\_ or check to use 77.5% \_\_\_\_\_ (✓)
- If yes, how much do you want to defer? \_\_\_\_\_ % of my tax or check to use the maximum \_\_\_\_\_ (✓)

**For each business owner:** Another special provision provides for a sick leave or family leave credit in certain circumstances.

Sick leave Part 1

A. Were **you** unable to work in your business because **you** were:

- subject to a COVID-19 quarantine or isolation order \_\_\_\_\_ yes \_\_\_\_\_ no
- advised to self-quarantine because of COVID-19 \_\_\_\_\_ yes \_\_\_\_\_ no
- had COVID-19 symptoms and sought a medical diagnosis \_\_\_\_\_ yes \_\_\_\_\_ no

As a result, how many days were you unable to work in your business from 4/1 to 12/31/20? \_\_\_\_\_

Sick leave Part 2

B. Were **you** unable to work in your business because **you**:

- cared for someone who was subject to a COVID-19 quarantine or isolation order \_\_\_\_\_ yes \_\_\_\_\_ no
- cared for someone who was advised to self-quarantine because of COVID-19 \_\_\_\_\_ yes \_\_\_\_\_ no
- cared for a child\* whose school or place of care was closed due to COVID-19 \_\_\_\_\_ yes \_\_\_\_\_ no
- cared for a child\* whose child care provider was unavailable due to COVID-19 \_\_\_\_\_ yes \_\_\_\_\_ no

As a result, how many days were you unable to work in your business from 4/1 to 12/31/20? \_\_\_\_\_

Family leave

C. Were **you** unable to work in your business because **you**:

- cared for a child\* whose school or place of care was closed due to COVID-19 \_\_\_\_\_ yes \_\_\_\_\_ no
- cared for a child\* whose child care provider was unavailable due to COVID-19 \_\_\_\_\_ yes \_\_\_\_\_ no

As a result, how many days were you unable to work in your business from 4/1 to 12/31/20? \_\_\_\_\_

\* A child is an individual under age 18 who is: your biological, adopted, or foster child; your stepchild; a legal ward; a child for whom you have day-to-day responsibilities for care or financial support. It is also an adult son or daughter (18 years of age or older), who (1) has a mental or physical disability, and (2) is incapable of self-care because of that disability.

Please retain the documentation described on the next page with your tax records to support your lost workdays.

Schedule C profit for 2019: \$ \_\_\_\_\_ For volunteer use  
Amount of employer sick leave pay (\$511-per-day limit) \$ \_\_\_\_\_ (\$200-per-day limit) \$ \_\_\_\_\_  
Amount of employer family leave pay \$ \_\_\_\_\_

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Documentation of sick leave or family leave lost work days should include:

1. The date or dates for which leave is to apply;
2. A statement of the COVID-19 related reason for leave and written support for such reason; and
3. A statement that the individual is unable to work, including by means of telework, for such reason.

In the case of a leave request based on a quarantine order or self-quarantine advice, the statement should include the name of the governmental entity ordering quarantine or the name of the health care professional advising self-quarantine, and, if the person subject to quarantine or advised to self-quarantine is not the individual, that person's name and relation to the individual.

In the case of a leave request based on a school closing or child care provider unavailability, the statement should include the name and age of the child (or children) to be cared for, the name of the school (or summer camp, summer enrichment program, or other summer program) that has closed or place of care that is unavailable, and a representation that no other person will be providing care for the child during the period for which the individual is receiving family leave and, with respect to the individual's inability to work or telework because of a need to provide care for a child older than fourteen during daylight hours, a statement that special circumstances exist requiring the individual to provide care.