

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 includes an individual who is under age 18 and 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 also includes 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 any documentation you have to support your lost workdays with your tax records.

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 \$ _____