

**Schedule B4.2
Individual**

Rev. Jul 12 24

**REFUNDABLE CREDIT IN CONNECTION WITH SICK LEAVE
AND FAMILY LEAVE LICENSES FOR SELF-EMPLOYED
INDIVIDUALS****2024**

(Period from April 1, 2021 to September 30, 2021)

Taxpayer's name

Fill in one:

- ☐ 1 Taxpayer
☐ 2 Spouse

Social Security Number

Sick Leave License Credit**Part I Determination of the Number of Days that Taxpayer was Unable to Perform Services as a Self-Employed Individual - Sick Leave License**

1. Number of days that taxpayer was unable to perform services as a self-employed individual because of certain coronavirus-related care he or she required (See instructions)	(1)	
2. Number of days that taxpayer was unable to perform services as a self-employed individual because of certain coronavirus-related care required for someone under his or her care (Do not include days you entered on line 1)(See instructions)	(2)	
3. Maximum days for which the credit can be claimed: 10	(3)	
4. Taxpayer's sick days to be used to determine the credit (Enter the smaller between line 1 or line 3)	(4)	
5. Sick days available to determine the credit for sick leave license to care for other individuals under the taxpayer's care (Subtract line 4 from line 3)	(5)	
6. Sick days to be used to determine the credit - Care of other individuals under taxpayer's care (Enter the smaller between line 2 or line 5)	(6)	

Part II Determination of the Average Daily Self-Employment Income

7. Net earnings from self-employment (See instructions)	(7)		00
☐ 2020: \$ ☐ 2021: \$			
8. Average daily self-employment income (Divide the amount on line 7 by 260)	(8)		00
9. Multiply the amount on line 8 by 67% (.67) and enter the result here	(9)		00

Part III Determination of the Sick Leave License Credit for Self-Employed Individuals

10. Amount of daily credit related to taxpayer's illness (Enter the smaller between \$511 or the amount determined on line 8)	(10)		00
11. Amount of daily credit related to the care of other individuals under taxpayer's care (Enter the smaller between \$200 or the amount determined on line 9)	(11)		00
12. Preliminary credit for taxpayer's sick days (Multiply line 4 by line 10)	(12)		00
13. Preliminary credit for taxpayer's sick days for the care of other individuals under his or her's care (Multiply line 6 by line 11)(See instructions)	(13)		00
14. Preliminary sick leave credit amount (Add lines 12 and 13)	(14)		00

Part IV Credit Reduction to Services Providers for Sick Leave Wages Received (See instructions)

15. Sick leave wages received by the taxpayer from an employer as a result of a coronavirus-related emergency:			
A) Amount paid in relation to taxpayer's sick days	(15A)		00
B) Amount paid in relation to days requested by taxpayer to attend the illness of other persons under the taxpayer's care	(15B)		00
16. Add lines 13 and 15B and enter the result here	(16)		00
17. Maximum amount allowed to claim as a sick leave license credit for the care of other individuals under the taxpayer's care (Enter the smaller between line 16 or \$2,000)	(17)		00
18. Excess amount (Subtract line 17 from line 16)	(18)		00
19. Add lines 12, 15A and 17 and enter the result here	(19)		00
20. Maximum amount allowed to claim as sick leave credit for taxpayer's illness (Enter the smaller between line 19 or \$5,110)	(20)		00
21. Excess amount (Subtract line 20 from line 19)	(21)		00
22. Total credit reduction determined to service providers (Add lines 18 and 21)	(22)		00
23. Refundable sick leave license credit (Subtract line 22 from line 14). If the result is zero or less than zero, enter zero. Enter the result here and transfer to line 27D, Part 3 of page 3 of the return	(23)		00

Continue on back

Retention Period: Ten (10) years

Family Leave License Credit		
Part V Determination of the Number of Days that Taxpayer was unable to Perform Services as a Self-Employed Individual - Family Leave		
24. Number of days that taxpayer was unable to perform services as a self-employed individual due to certain coronavirus-related care provided to an Eligible Child (Amount cannot exceed 60 days)	(24)	
Part VI Determination of the Average Daily Self-Employment Income		
25. Net earnings from self-employment (See instructions)	(25)	00
☐ 2020: \$ ☐ 2021: \$		
26. Average daily self-employment income (Divide the amount on line 25 by 260)	(26)	00
27. Multiply the amount on line 26 by 67% (.67) and enter the result here	(27)	00
Part VII Determination of the Family Leave License Credit for Self-Employed Individuals		
28. Amount of daily credit related to family leave license to care for an Eligible Child (Enter the smaller between \$200 or the amount determined on line 27)	(28)	00
29. Preliminary credit (Multiply line 24 by line 28)	(29)	00
Part VIII Credit Reduction to Services Providers for Family Leave Wages Received (See instructions)		
30. Family leave wages received by the taxpayer from an employer to care for an Eligible Child	(30)	00
31. Add lines 29 and 30 and enter the result here	(31)	00
32. Maximum amount allowed to claim as a family leave license credit for the care of an Eligible Child (Enter the smaller between line 31 or \$12,000)	(32)	00
33. Excess amount (Subtract line 32 from line 31)	(33)	00
34. Refundable family leave license credit (Subtract line 33 from line 29). If the result is zero or less than zero, enter zero. Enter the result here and transfer to line 27D, Part 3 of page 3 of the return	(34)	00

Retention Period: Ten (10) years

FOR

INFORMATION

PURPOSES ONLY.

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