

**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

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Rev. 10.25

SCHEDULE B4.2 INDIVIDUAL
REFUNDABLE CREDIT IN CONNECTION WITH SICK LEAVE AND FAMILY LEAVE
LICENSES FOR SELF-EMPLOYED INDIVIDUALS
(Period from April 1, 2021 to September 30, 2021)

INSTRUCTIONS

Federal Law P.L. 116-127 of March 18, 2020, known as the *Family First Coronavirus Response Act*, as amended by the *COVID-Related Tax Relief Act of 2020* of the *Consolidated Appropriations Act, 2021* ("FFCRA"), granted a refundable tax credit in connection with sick leave and family leave licenses to self-employed individuals who were unable to work for having been affected by certain circumstances related to COVID-19 during the period from April 1, 2020 to March 31, 2021 ("Credit"). Subsequently, Sections 9642 and 9643 of Federal Law P.L. 117-2, known as the *American Rescue Plan Act of 2021* ("ARPA"), established an additional extension to the Credit for the period from April 1, 2021 to September 30, 2021 ("Additional Credit").

According to provisions of Sections 7002 and 7004 of the FFCRA, the Credit was applicable to individuals who were residents of Puerto Rico, subject to the Department of the Treasury ("Department") and the Federal Treasury Department entering into a plan establishing the eligibility requirements and parameters for the distribution of the Credit to individuals in Puerto Rico. Said plan, called Families First Coronavirus Response Act Distribution Plan ("Plan"), was approved on September 13, 2021. For such purposes, on February 13, 2022, the Department issued the Internal Revenue Circular Letter No. 22-05 to notify the eligibility requirements and the procedure to follow to claim the Credit.

Also, in said circular letter it was established that the Plan only provides for the Credit and that for the Additional Credit a new plan must be signed. For these purposes, on February 16, 2024, the Department and the Federal Treasury Department signed a new plan called *Sick and Family Leave Credit Plan for April 2021 to September 2021 of the ARPA Act* ("Additional Credit Plan"), which allows the granting of the Additional Credit to individuals who request it and who meet **all** eligibility requirements. Accordingly, the Department issued Internal Revenue Circular Letter No. 25-02 for the purpose of establishing: (i) the eligibility requirements and applicable limitations to eligible individuals who claim the Additional Credit; (ii) the amount of the maximum benefit available to each eligible individual; and (iii) the procedure to follow to claim and determine the Additional Credit.

The Additional Credit Plan provides for those Eligible Individuals who are interested in requesting the Sick Leave Credit, the Family Leave Credit, or both, can do so for the eligible period, which runs from April 1, 2021 to September 30, 2021 ("Eligible Period"). To do so, the taxpayer must use **Schedule B4.2 Individual - Refundable Credit in Connection with Sick Leave and Family Leave Licenses for Self-Employed Individuals ("Schedule B4.2 Individual")** when completing and filing the Individual Income Tax Return ("Return") for taxable year 2024 if the Additional Credit to be requested corresponds to any of the days of the Eligible Period within the year 2021.

These credits are equivalent to the amount of qualified Sick Leave or Family Sick Leave pay that an employee would be entitled to receive under the *Emergency Paid Sick Leave Act* or the *Emergency Family and Medical Leave Expansion Act*, both separate provisions of the FFCRA, which would apply if the taxpayer was an employee of an employer and not a self-employed individual.

• **Eligible individuals to claim the Additional Credit:**

The Additional Credit will only apply to natural persons. Therefore, it is not applicable to estates, trusts, pass-through entities or any other legal entity. To be entitled to claim the Additional Credit, the individual must meet all the following requirements ("Eligible Individual"):

1. Be a bona fide resident of Puerto Rico during the entire taxable year for which the credit is claimed.
2. Regularly carried on a self-employed trade or business in Puerto Rico during the taxable year 2021 and have reported said industry or business

in at least one of the following industry or business schedules that are part of the 2021 taxable year Return:

- Schedule J Individual - Manufacturing Income
- Schedule K Individual - Income from the Sale of Goods
- Schedule L Individual - Farming Income
- Schedule M Individual - Income from Services Rendered

Income from rentals (Schedule N Individual - Rental Income) will not be considered as an industry or business for purposes of granting the Additional Credit, unless the individual is considered a *Real Estate Dealer*. The Department will recognize that an individual is a Real Estate Dealer if he or she meets the following requirements:

- (i) Is duly registered as a merchant and has a valid Merchant Registration Certificate whose commercial activity is covered under any of the following **NAICS Codes**: **53111** - Lessor of Residential Buildings and Dwellings; **53112** - Lessors of Nonresidential Buildings (except Miniwarehouses); **53119** - Lessors of Other Real Estate Properties; or **53121** - Real Estate Agents and Brokers; and
- (ii) The Individual completes and includes as part of the 2021 taxable year Return, a Schedule N Individual and in Part I of said schedule indicates that it is his/her principal industry or business.

This means that those individuals who have incidental rental income activities will not be considered as being engaged in an industry or business on their own account, by the mere fact of filing a Schedule N Individual with their Return.

3. Would have been entitled to receive paid sick leave under the Emergency Paid Sick Leave Act or paid family leave under the Emergency Family Leave and Medical Leave Expansion Act, as applicable, in the same way as if said individual had been an employee of an employer (other than himself or herself), as those terms are defined in the ARPA.
4. Was unable to work, including telework or remote work, because one of the following situations occurred:
 - a. **Self-Care Conditions** - It will be considered that this condition exists if the Eligible Individual:
 - (i) Was subject to a federal, state, territory, or local quarantine or isolation order related to COVID-19, including a COVID-19 stay-at-home order;
 - (ii) Was instructed by a health care provider to self-quarantine due to COVID-19; or
 - (iii) Was experiencing symptoms of COVID-19 and seeking medical diagnosis, awaiting the results of a diagnostic test, or waiting for a medical diagnosis; and
 - a. was exposed to COVID - 19;
 - b. was unable to provide services because was pending to receive such test or diagnostic results;
 - c. was in the process of obtaining immunization related to COVID - 19; or

d. was recovering from any injury, disability, illness, or condition related to such immunization process.

b. **Care-of Others Condition** - It will be considered that this condition exists if the Eligible Individual:

- (i) Was caring for a person who was subject to a federal, state, territory, or local quarantine or isolation order, including a stay-at-home order, related to COVID-19;
- (ii) Was caring for a person who was advised by a health care provider to self-quarantine due to COVID-19;
- (iii) Was caring for an Eligible Child, as such term is defined later, if the child's school or place of care was closed, or the childcare provider was not available due to COVID-19 precautions; or
- (iv) Was accompanying a person to obtain immunization related to COVID-19 or was caring for a person who was recovering from an injury, disability, illness or condition related to such immunization.

For these purposes, a "person" will be considered as an immediate family member of the Eligible Individual or a person regularly living in the same residence, and for whom there is an expectation of care in an emergency.

• **Definitions:**

Net income from self-employment:

Is the gross income derived by an individual from any industry or business in Puerto Rico, less the allowable deductions attributable to said industry or business, including the portion of the net income attributable to services rendered by partners or stockholders of a pass-through entity, as provided in Section 1402(a) of the Federal Internal Revenue Code ("Federal Code"). For these purposes, rental activities will not be considered self-employment income unless said services are provided by a Real Estate Dealer. For more information, refer to item 2 on the topic *Eligible individuals to claim the Additional Credit*.

Considering that the determination of the Net Income from Self-Employment is made under provisions of Section 1402 of the Federal Code, the Eligible Individual must determine the applicable net income, which may be different from the amount determined on the industry or business schedule included with the Return for taxable year 2021 (Schedule J, K, L or M Individual, as applicable). This means that, for purposes of the Additional Credit, the Eligible Individual must eliminate those deductions that were claimed in the schedule and that are not considered deductible for federal purposes, such as: (i) the federal self-employment tax; (ii) the portion of the deduction for contributions to qualified pension plans attributable to the self-employed worker; and (iii) the portion of the deduction for health or accidents insurance attributable to the self-employed individual.

Average daily self-employment income:

Means the amount resulting from the Self-Employment Net Income generated by the Eligible Individual for taxable year 2021 or the previous taxable year (that is, 2020), at the option of the taxpayer, and dividing it by 260.

Individual income tax return:

It is Form 482.0, "Individual Income Tax Return", published by the Department for each taxable year.

Eligible children:

A son, daughter, stepson, stepdaughter, legally adopted son or daughter, foster child who, at the end of taxable year 2021 would not have reached the age of 18. Those children of the taxpayer who have reached the age of 18 or

more and are incapable of self-care because of a mental or physical disability will also be considered Eligible Children.

It is important to point out that for purposes of the Additional Credit, the term foster child only refers to those individuals, who have been placed under the care of the taxpayer by a competent government agency or by a judgment or order of a justice court. A competent government agency shall be deemed to be one that has been created and operates under the jurisdiction of the Government of Puerto Rico, the United States and its states, territories, or possessions. Therefore, to be considered a foster child, there must be an order from the competent government agency or court ordering the eligible child to receive the required care at the taxpayer's residence.

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

When determining the Additional Credit, the taxpayer may claim up to a maximum of 10 working days that have been used to attend a Self-Care Condition or a Care-of-Others Condition for persons under the Eligible Individual's care for situations related to COVID-19. This means that, during the Eligible Period which runs from April 1, 2021 to September 30, 2021, the total number of days that the taxpayer may consider to determine the Credit cannot exceed 10 days.

It should be noted that, if the same day could be considered as both, to attend a Self-Care Condition and to attend a Care-of-Others Condition, said day will be considered to have been used to attend to a Self-Care Condition. Therefore, said day may not be used to determine the Additional Credit for days used to attend to a Care-of-Others Condition by the Eligible Individual, even when some care has been rendered to them.

Line 1 - Enter the number of days during the period from **April 1 to September 30, 2021**, that the Eligible Individual was unable to carry out the industry or business activities as a self-employed person because of one or more of the following situations:

- was subject to a federal, state, territory or local quarantine or isolation order, including the stay-at-home order, related to COVID-19;
- was instructed by a health care provider to self-quarantine due to concerns related to COVID-19; or
- experienced symptoms of COVID-19 and was seeking a medical diagnosis or awaiting the results of a diagnostic test for, or a medical diagnosis of COVID-19; and
 - ↳ was exposed to COVID-19;
 - ↳ was unable to provide services because was pending the results of such test or diagnosis;
 - ↳ was in the process of obtaining immunization related to COVID-19; or
 - ↳ was recovering from any injury, disability, illness, or condition related to such immunization process.

The taxpayer is required to include, as part of the schedule, a detail with the day and month that is being considered for the calculation of the Credit. If there is a day that qualifies for both the sick leave credit and the family leave credit, the day will be counted only in one of the categories. The same day may not be included for the calculation of both credits.

Line 2 - Enter the number of days during the period from **April 1 to September 30, 2021**, that the Eligible Individual was unable to carry out the industry or business activities as a self-employed person as a result of being

responsible for caring for someone who was under one or more of the following situations:

- was subject to a federal, state, territory or local quarantine or isolation order, including the stay-at-home order, related to COVID-19;
- was instructed by a health care provider to self-quarantine due to concerns related to COVID-19;
- with respect to an Eligible Child, if the Eligible Child's school or place of care was closed, or the child care provider was unavailable due to COVID-19 precautions, or
- was accompanied by the Eligible Individual to obtain a COVID-19-related immunization; or was recovering from an injury, disability, illness, or condition related to such immunization.

Line 3 - Enter 10 on this line.

PART II - DETERMINATION OF THE AVERAGE DAILY SELF-EMPLOYMENT INCOME

Generally, to determine the average daily net income, the taxpayer must divide by 260 the amount of Self-Employment Net Income generated for the current taxable year or the previous taxable year of the Eligible Period for which the Additional Credit is requested, at the taxpayer's election. The Eligible Period is from April 1, 2021, to September 30, 2021.

Therefore, the Eligible Individual have the option to use the Self-Employment Net Income determined in the industry or business schedules (Schedules J, K, L or M Individual) that are part of the Return for taxable year 2020 instead of the Self-Employment Net Income for taxable year 2021 to calculate the Additional Credit, in those cases in which the Self-Employment Net Income for taxable year 2020 is greater than that determined for the year 2021.

Line 7 - Enter in the spaces provided the Self-Employment Net Income from taxable years 2020 and 2021, as determined on the schedule corresponding to your industry or business. Select among them, the income that will be used as the basis for the calculation of the Additional Credit, filling in the corresponding oval. Use the worksheet provided below to determine the amount of Self-Employment Net Income under the provisions of Section 1402 of the Federal Code. Follow the instructions of the worksheet and transfer the result of line 3, to line 7, Part II of this Schedule.

Description	Amount
1. Net income for the current or previous year, as applicable (Schedule J, K, L or M Individual, Part IV, line 1)	\$ 00
2. Add: Non-allowable expenses under the Federal Code	
a) Federal self-employment tax (Schedule J, K, L or M Individual, Part III, line 27)	00
b) Contribution to qualified pension plans - Portion attributable to the self-employed individual (Schedule J, K, L or M Individual, Part III, line 28)	00
c) Portion of the deduction for health or accidents plan attributable to the self-employed individual (Schedule J, K, L or M Individual, Part III, line 24)	00
3. Self-employment net income (Add lines 1 and 2(a) to 2(c) and transfer to line 7, Part II of Schedule B4.2 Individual)	\$ 00

PART III- DETERMINATION OF THE SICK LEAVE LICENSE CREDIT FOR SELF-EMPLOYED INDIVIDUALS

In this part, the taxpayer will determine the preliminary maximum amount of the Sick Leave credit that he or she could receive based on the average daily self-employment income determined in Part II of this Schedule or \$511, whichever is less, and the number of days that you were unable to work in the self-employed industry or business due to a **Self-Care Condition**; or based on 67% of the average daily self-employment income determined in Part II of this Schedule or \$200, whichever is less, and the number of days that you were unable to work in the self-employed industry or business due to a **Care-of-Others Condition**.

Line 10 - Enter the smaller of the amount determined on line 8, Part II of this Schedule or \$511. The amount on this line cannot exceed \$511.

Line 11 - Enter the smaller of the amount determined on line 9, Part II of this Schedule or \$200. The amount on this line cannot exceed \$200.

Line 13 - When determining the preliminary credit, if the same day could be considered for both, to attend a Self-Care Condition and to attend a Care-of-Others Condition, it will be considered as if that day was used for a Self-Care Condition. Therefore, said day may not be used to compute the Additional Credit for days used to attend a Care-of-Others Condition, even when some care was provided to them.

PART IV - CREDIT REDUCTION TO SERVICES PROVIDERS FOR SICK LEAVE WAGES RECEIVED

If for the Eligible Period, a self-employed Eligible Individual also received Sick Leave wages from an employer, the maximum amount equal to the Sick Leave Credit previously determined in Part III of this Schedule will be reduced, but not below zero, by certain limitations.

An Eligible Individual who received salary payments in addition to the self-employment income, and during tax year 2021 received payments for qualified Sick Leave wages from the employer related to the COVID-19 emergency, must consider these payments for purposes of determining on this Schedule the maximum amount of the Sick Leave License credit to be claimed on the Return.

The Eligible Individual will separately determine the maximum Sick Leave credit related to the days he or she required COVID-19 related care and the portion related to days used to provide care to another person under his or her care.

Line 15A - Enter the portion of the wages that corresponds to Sick Leave paid by your employer during taxable year 2021 and that were part of the wages reported in the Withholding Statement (Form 499R-2/W-2PR) issued for that year. If the employer did not pay this benefit, enter zero on this line.

Line 15B - Enter the portion of the wages that corresponds to Sick Leave paid by your employer during taxable year 2021 to attend to the illness of other persons under the taxpayer's care and that were part of the wages reported on Form 499R-2/ W-2PR issued for that year. If the employer did not pay this benefit, enter zero on this line.

Line 17 - Compare the amount determined on line 16 with the maximum amount provided by law for Sick Leave credit purposes. The total amount to be entered on this line must not exceed \$2,000.

Line 20 - Compare the amount determined on line 19 with the maximum amount provided by law for Sick Leave credit purposes. The total amount to be entered on this line must not exceed \$5,110.

Line 23 - Enter on this line the amount resulting from subtracting line 22 from line 14. If the result is zero or less than zero, enter zero. If the result is more than zero, transfer this amount to line 27D of Part 3, page 3 of the return.

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

Line 24 - Enter the number of days, between April 1, 2021 and September 30, 2021, in which the Eligible Individual was unable to carry out the industry or business activities as a self-employed person because he or she had to care for an Eligible Child, whose school or place of care was closed, or childcare was unavailable for reasons related to COVID-19. The number of days you enter on this line cannot exceed 60 days.

The taxpayer is required to include, as part of this Schedule, a detail indicating the day and month that is being considered for the calculation of the Additional Credit. If there is a day that qualifies for both, the Sick Leave credit and the Family Leave credit, that day will only be considered for one of the categories. The same day cannot be included for the calculation of both Credits.

PART VI - DETERMINATION OF THE AVERAGE DAILY SELF-EMPLOYMENT INCOME

Generally, to determine the average daily self-employment income, the taxpayer must divide by 260 the amount of Self-Employment Net Income generated for the current taxable year or the previous taxable year of the Eligible Period for which the Additional Credit is requested, at the taxpayer's election. The Eligible Period is from April 1, 2021, to September 30, 2021.

Therefore, the Eligible Individual have the option to use the Self-Employment Net Income determined in the industry or business schedules (Schedules J, K, L or M Individual) that are part of the Return for taxable year 2020 instead of the Self-Employed Net Income for taxable year 2021 to calculate the Additional Credit, in those cases in which the Self-Employment Net Income for taxable year 2020 is greater than that determined for taxable year 2021.

Line 25 - Enter in the spaces provided the Self-Employment Net Income for taxable years 2020 and 2021, as determined in the corresponding schedule for your industry or business. Select among them, the income that will be used as the basis for the calculation of the Additional Credit, filling in the corresponding oval. Use the worksheet provided below to determine the amount of Self-Employment Net Income under the provisions of Section 1402 of the Federal Code. Follow the instructions of this worksheet and transfer the result of line 3 to line 25, Part VI of this Schedule.

Description	Amount
1. Net income for the current or previous year, as applicable (Schedule J, K, L or M Individual, Part IV, line 1)	\$ 00
2. Add: Non-allowable expenses under the Federal Code	
a) Federal self-employment tax (Schedule J, K, L or M Individual, Part III, line 27)	00
b) Contribution to qualified pension plans - Portion attributable to the self-employed Individual (Schedule J, K, L or M Individual, Part III, line 28)	00
c) Portion of the deduction for health or accidents plan attributable to the self-employed individual (Schedule J, K, L or M Individual, Part III, line 24)	00
3. Self-employment net income (Add lines 1 and 2(a) to 2(c) and transfer to line 25, Part VI of Schedule B4.2 Individual)	\$ 00

PART VII - DETERMINATION OF THE FAMILY LEAVE LICENSE CREDIT FOR SELF-EMPLOYED INDIVIDUALS

Line 28 - The taxpayer will determine the preliminary credit for Family Leave using as a base the average daily income determined in Part VI of this Schedule. The final amount to be entered on this line cannot exceed \$200.

PART VIII - CREDIT REDUCTION TO SERVICES PROVIDERS FOR FAMILY LEAVE WAGES RECEIVED

If the Eligible Individual received wages in addition to the self-employment income, and during tax year 2021 received Family Leave payments from an employer related to the COVID-19 emergency, the individual must consider these payments for purposes of determining on this Schedule the maximum Family Leave credit corresponding to said period.

Line 30 - Enter the Family Leave wages received for the care of Eligible Children paid by your employer during the year 2021 and that were part of the wages reported on Form 499R-2/W-2PR issued for that year.

Line 31 - Enter on this line the result of the sum of the preliminary credit for sick days related to the care of Eligible Children (Line 29, Part VII) and the amount paid by an employer as wages for Family Leave for the care of Eligible Children (Line 30, Part VIII).

Line 32 - Compare the amount determined on line 31 with the maximum amount provided by law for purposes of the Family Leave credit. The total amount to be entered on this line cannot exceed \$12,000.

Line 34 - Enter on this line the amount resulting from subtracting line 33 from line 29. If the result is zero or less than zero, enter zero. If the result is more than zero, transfer this amount to line 27D of Part 3, page 3 of the return.