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[Notice 2020-21](#) provides that employment tax credits for paid qualified sick leave wages and paid qualified family leave wages required by the Families First Coronavirus Response Act ("the Act") will apply to such wages and compensation paid for periods beginning on April 1, 2020 and ending on December 31, 2020, and that days beginning on April 1, 2020 and ending on December 31, 2020 will be taken into account for credits for paid qualified sick leave equivalents and paid qualified family leave equivalents for certain self-employed individuals provided by the Act.

Notice 2020-21 will be in IRB: 2020-16, dated April 13, 2020.

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