

NOTICE REGARDING FORM 5049

The version of Form 5049, “Michigan Married Filing Separately and Divorced or Separated Claimants Schedule,” posted to the FTA State Exchange Site has a draft stamp of **4/4/2025** but retains the revision date of **03-24**. The only change to the form is the removal of “(Example: 04-15-2024)” from Part 1. (See below.)

Currently Posted -- Draft 4/4/2025

Enter dates as MM-DD-YYYY	
FROM:	TO:
— —	— —

Prior Year

Enter dates as MM-DD-YYYY. (Example: 04-15-2024)	
FROM:	TO:
— —	— —

It is recommended that developers remove the example as shown on the currently posted draft for the 2025 tax season. Regardless of whether the form is updated, developers that received paper form approval of this document in the prior testing year **do not need to submit the form for the upcoming testing season.**

Developers that did not successfully test Form 5049 for tax year 2024, but intend to support it for tax year 2025, should update the form to match the currently posted draft and submit it for paper approval.

We apologize for any confusion and appreciate your assistance.

Michigan Department of Treasury
Forms, Documents, and E-file Services

MICHIGAN Married Filing Separately and Divorced or Separated Claimants Schedule, Form 5049

Tax Year (YYYY)

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)

PART 1: MARRIED FILING SEPARATELY AND SHARED A HOMESTEAD DURING THE YEAR

Skip to PART 3 if you are not including income from your spouse.

Enter dates as MM-DD-YYYY

1. Provide the dates you and your spouse shared a homestead during the tax year.

FROM:	TO:

PART 2: INCOME BREAKDOWN

Include only the portion of your income in column A and your spouse's income in column B for the period of time the homestead was shared.

2. Wages, salaries, tips, sick, strike and SUB pay, etc.....
3. All interest and dividend income (including nontaxable interest).....
4. Net business income (including net farm income). If negative, enter "0".....
5. Net royalty or rent income. If negative, enter "0".....
6. Retirement, pension, annuity, and IRA benefits.....
7. Capital gains less capital losses.....
8. Alimony and other taxable income. Describe: _____
9. Social Security, SSI, and/or railroad retirement benefits.....
10. Child support and foster parent payments.....
11. Unemployment compensation.....
12. Gifts received or expenses paid on your behalf
13. Other nontaxable income. Describe: _____
14. Workers'/veterans' disability compensation/pension benefits.....
15. FIP and other MDHHS benefits (do not include food assistance).
16. Other adjustments. Describe: _____
17. Medical insurance/HMO premiums you paid for you and your family
18. **Total.** For each column, add lines 2 through 15 then subtract lines 16 and 17.....

A. Filer		B. Spouse	
2.	00	00	00
3.	00	00	00
4.	00	00	00
5.	00	00	00
6.	00	00	00
7.	00	00	00
8.	00	00	00
9.	00	00	00
10.	00	00	00
11.	00	00	00
12.	00	00	00
13.	00	00	00
14.	00	00	00
15.	00	00	00
16.	00	00	00
17.	00	00	00
18.	00	00	00

PART 3: EXPLANATION (If you did not include income from your spouse, provide an explanation.)

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