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PENALTY AND/OR INTEREST RELIEF REQUEST

35a. Check this box if you and/or your spouse, if filing jointly, are eligible for a federal extension for service in a combat zone. Do not complete lines 35c or 35d.

35b. Check this box if you and/or your spouse, if filing jointly, have been affected by a declared disaster zone in Michigan (see instructions). Complete lines 35c and 35d.

35c. Address affected by the declared disaster.

35d. Enter the disaster zone and describe how you were affected by the disaster (see instructions).

REFUND OR TAX DUE

36. If line 34 is less than line 25, subtract line 34 from line 25. If applicable, see instructions.

Include interest	00	and penalty	00	YOU OWE	36.	00
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37. **Overpayment.** If line 34 is greater than line 25, subtract line 25 from line 34

37.	00
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38. **Credit Forward.** Amount of line 37 to be credited to your 2026 estimated tax for your 2026 tax return ...

38.	00
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39. Subtract line 38 from line 37.....

REFUND	39.	00
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DIGITAL ASSET (INCLUDING FINANCIAL INTEREST IN A DIGITAL ASSET)40. Check this box if you and/or your spouse, if filing jointly, engaged in any of the following during 2025:

- Received a digital asset as a reward, award, or payment for property or services
- Sold, exchanged, or otherwise disposed of a digital asset.

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2024, enter dates below as (MM-DD-YYYY). **ENTER DATE OF DEATH ONLY.**

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Filer	—	—	Spouse	—	—
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Preparer's Name (print or type)

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Preparer's Signature

Filer's Signature	Date
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Preparer's Business Name, Address and Telephone Number

Spouse's Signature	Date
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By checking this box, I authorize Treasury to discuss my return with my preparer.

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956****Pay amount on line 36 (see instructions).** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**