IDAHO GROCERY CREDIT REFUND

You or Your Spouse Must Be Age 65 or Older

07-16-11	•	O				
Your first name and initial	Last name			State Use On	ly	
If a joint return, spouse's first name and initial Last name			Your Social Security Number			
Mailing address			Spouse's Social Security Number			
City, State, and Zip Code			✓ dec	payer eased 2011	Spous ✓ decease in 201	ed
A. INCOME						
Enter your gross income. Includ self-employment income before or rental income before expenses, a Security benefits or Veterans Ada	expenses, farm income and pensions. <i>Do NOT</i>	before expensional	es,	1		
Enter the amount for your filing s See instructions	•			2		
 3. Compare lines 1 and 2. If line 1 is equal to or larger the must file an income tax return If line 1 is less than line 2, con 	n, Form 40, to receive yo					
B. REFUND CLAIMED		Υ	OURSELF		SPOUSE	:
1. Enter the date of birth		······				
2. Check the boxes that apply.		Month	Day Ye	ear Mon	th Day	Year
■ Under age 65		\$80 per persor	1	•		
■ Age 65 or older		\$100 per perso	on	•		
Check the box if you wish to make to the Cooperative Welfare Fund				■ ✓ ✓ \$0 \$100	\$180	\$200
4. Total refund claimed (Check one	box)					
5. DIRECT DEPOSIT. See instruct	ions. • Check if f	final deposit de	stination is	outside of the		
■ Routing No.	Account No.				Type of Account	
C. SIGNATURE(S) REQUIRED If you or your spouse are unable representative must write "unable the signature space(s) and entername, address and relationship	ole to sign" in er his or her	behalf o		n the survivinged person, IRS		
Your signature		Date	Phone number			
Spouse's signature (if a joint return, BOTH MU	JST SIGN)					
• X						
MAIL TO: Idaho State Tax Commis	sion					

PO Box 56 Boise, ID 83756-0056



Instructions for Idaho Form 24

Who Qualifies to Use This Form

You may use this form if you were a resident of Idaho for all of 2011, you are not required to file an Idaho income tax return, and you (or your spouse) were 65 or older on December 31, 2011.

You may **not** use this form, if for any part of the year, you or your spouse:

- received assistance under the federal food stamp program;
- · were incarcerated;
- · resided illegally in the United States;
- · had dependents.

If you are a resident or part-year resident and don't meet the requirements to use Form 24, you may claim the grocery credit on Form 40 or 43.

You cannot claim the grocery credit on more than one form.

PART A. INCOME

LINE 2 FILING STATUS

Status	Gross Income
If you are Married:	
filing separate return	\$ 3,700
 filing jointly, one spouse 65 or older 	\$20,150
filing jointly, both spouses 65 or older	\$21,300
If you are Single:	
• 65 or older	\$10,950

PART B. REFUND CLAIMED

LINE 3 GROCERY CREDIT DONATION

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 3, and checking the zero (\$0) box on line 4, total refund claimed.

The election is **irrevocable** and may not be changed on an amended return.

LINE 5 DIRECT DEPOSIT

Complete line 5 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside the United States, check the box on line 5. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

Idaho State Tax Commission PO Box 56 Boise ID 83756-0056

Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

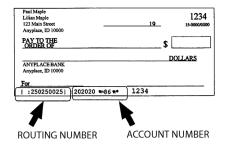
Enter your nine-digit routing number. The routing number must begin with 01 through 12, or 21 through 32.

Enter the account number of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.

Check the appropriate box for account type. Check **either** checking or savings, but not both.

The check example indicates where the proper banking information is located. You are responsible for the accuracy of this information.

If your financial institution rejects your request for direct deposit, you will receive a check by mail instead.



FOR MORE INFORMATION

Questions:

(208) 334-7660 in the Boise area (800) 972-7660 toll free

Hearing Impaired (TDD) (800) 377-3529

Web at tax.idaho.gov

Refund information:

(208) 364-7389 in the Boise area (888) 228-5770 toll free