

**IDAHO GROCERY CREDIT REFUND**  
**You or Your Spouse Must Be Age 65 or Older**

Your first name and initial	Last name	State Use Only <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
If a joint return, spouse's first name and initial	Last name	Your Social Security Number <div style="border: 1px solid black; height: 25px; width: 100%;"></div>
Mailing address		Spouse's Social Security Number <div style="border: 1px solid black; height: 25px; width: 100%;"></div>
City, State, and Zip Code		<input type="checkbox"/> Taxpayer deceased in 2012 <input type="checkbox"/> Spouse deceased in 2012

**A. INCOME**

1. Enter your gross income. Include wages, salaries, tips, interest, dividends, self-employment income before expenses, farm income before expenses, rental income before expenses, and pensions. *If your only income is from Social Security benefits and/or Veterans Administration disability benefits, enter 0* ..... 

1	
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2. Enter the amount for your filing status from the filing status chart. See instructions ..... 

2	
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3. Compare lines 1 and 2.
  - If line 1 is equal to or larger than line 2, you cannot use this form. You must file an income tax return, Form 40, to receive your grocery credit.
  - If line 1 is less than line 2, continue.

**B. REFUND CLAIMED**

	YOURSELF	SPOUSE
1. Enter the date of birth .....	<div style="border-bottom: 1px solid black; width: 20px; margin: 0 auto;"></div> <div style="border-bottom: 1px solid black; width: 20px; margin: 0 auto;"></div> <div style="border-bottom: 1px solid black; width: 20px; margin: 0 auto;"></div> <div style="font-size: 8px; text-align: center;">Month    Day    Year</div>	<div style="border-bottom: 1px solid black; width: 20px; margin: 0 auto;"></div> <div style="border-bottom: 1px solid black; width: 20px; margin: 0 auto;"></div> <div style="border-bottom: 1px solid black; width: 20px; margin: 0 auto;"></div> <div style="font-size: 8px; text-align: center;">Month    Day    Year</div>
2. Check the boxes that apply.		
▪ Under age 65 ..... \$90 per person	<input type="checkbox"/>	<input type="checkbox"/>
▪ Age 65 or older ..... \$110 per person	<input type="checkbox"/>	<input type="checkbox"/>
3. If you are electing to donate your grocery credit to the Cooperative Welfare Fund, check here and the \$0 total refund claimed box. This election is <b>irrevocable</b> .	<input type="checkbox"/>	
4. Total refund claimed (Check one box) .....	<input type="checkbox"/> \$0 <input type="checkbox"/> \$110 <input type="checkbox"/> \$200 <input type="checkbox"/> \$220	
5. DIRECT DEPOSIT. See instructions. <input type="checkbox"/> Check if final deposit destination is outside of the U.S.		
▪ Routing No. <div style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></div> ▪ Account No. <div style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></div>		Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

**C. SIGNATURE(S) REQUIRED**

If you or your spouse are unable to sign, your representative must write "unable to sign" in the signature space(s) and enter his or her name, address and relationship.

If anyone other than the surviving spouse signs on behalf of a deceased person, IRS Form 1310 must be completed and attached.

Your signature <div style="font-size: 24px; font-weight: bold;">X</div>	Date	Phone number
Spouse's signature (if a joint return, BOTH MUST SIGN) <div style="font-size: 24px; font-weight: bold;">X</div>		

MAIL TO: Idaho State Tax Commission  
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 2012, you are not required to file an Idaho income tax return, and you (or your spouse) were 65 or older on December 31, 2012.

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;
- filed married filing separate.

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 jointly, one spouse 65 or older ..... \$20,650
- filing jointly, both spouses 65 or older ..... \$21,800

If you are Single:

- 65 or older ..... \$11,200

## 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.

The image shows a check from Paul Maple, Lilian Maple, 123 Main Street, Anyplace, ID 10000. The check is payable to the order of ANYPLACE BANK, Anyplace, ID 10000. The amount is \$1234. The check number is 1234. The routing number is 123456789. The account number is 1234. Arrows point to the routing number and account number fields.

## 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](http://tax.idaho.gov)

### Refund information:

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