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

	8/34
State Use Only	2013

M 06-26-13		•						
Your first name and initial	Last name						Deceased in 2013	
If a joint return, spouse's first name and initial	Last name		Spouse's Social Security Number			er	Deceased in 2013	
Mailing address								
City, State, and Zip Code								
A. INCOME								
<ol> <li>Enter your gross income. Include self-employment income before e rental income before expenses, a Security benefits and/or Vetera</li> </ol>	expenses, farm income before and pensions. If your only	ore expense income is f	s, f <b>rom S</b> e		1			
Enter the amount for your filing s     See instructions					2			
<ul> <li>3. Compare lines 1 and 2.</li> <li>If line 1 is equal to or larger the must file an income tax return</li> <li>If line 1 is less than line 2, cor</li> </ul>	, Form 40, to receive your							
B. REFUND CLAIMED		YC	URSE	_F		;	SPOUS	
1. Enter the date of birth								
2. Check the boxes that apply.		Month	Day	Year		Month	Day	Year
<ul><li>Under age 65</li></ul>	\$10	0 per persor	n 🗌		•			
■ Age 65 or older	\$12	0 per persor	n _		•			
<ul><li>3. If you are electing to donate your check here and the \$0 total refund</li><li>4. Total refund claimed (Check one</li></ul>	nd claimed box.This election	n is <b>irrevoca</b>	ble.	\$0	\$1   \$1	120	\$220	\$240
5. DIRECT DEPOSIT. See instruct	ions. • Check if final	deposit des	tination	is out	side of	the U	J.S.	Checking
Routing No.	■ Account No.						Accour	
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	If anyone behalf of be compl	a dece	ased p	erson,			
Your signature		Date			Phone	numbe	er	
Spouse's signature (if a joint return, BOTH MU	IST SIGN)							
MAIL TO: Idaho State Tax Commiss	sion							III .

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 2013, you are not required to file an Idaho income tax return, and you (or your spouse) were 65 or older on December 31, 2013.

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

<u>Status</u>	<b>Gross Income</b>
If you are Married:*	
<ul> <li>filing jointly, one spouse 65 or older</li> </ul>	\$21,200
• filing jointly, both spouses 65 or older	\$22,400

\*You must file as single if your marriage is not recognized by Idaho.

If you are Single:

•	65 or older	\$11,5	500	
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#### 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.

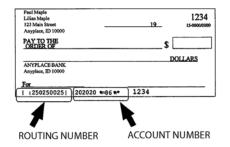
**Enter your nine-digit routing number.** The routing number must begin with 01 through 12, or 21 through 32.

**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