

IDAHO GROCERY CREDIT REFUND

Your first name and initial	Last name	Your Social Security Number
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
Address (number, street and apartment number)		
City, Town or Post Office, State and Zip Code		

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. *Do NOT include social security benefits or Veterans Administration disability benefits.*
2. Enter the amount for your filing status. See instructions.
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 or 40EZ.
 - If line 1 is less than line 2, continue.

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B. REFUND CLAIMED

1. Enter the year of birth.
2. Check the box that applies to you (your spouse)
 - Blind and under age 62 (\$15 per person)
 - Disabled veteran under age 62 (\$15 per person)
If you or your spouse have not filed this form before, provide a photocopy of the Veterans Administration document which establishes the disability.
 - Age 62, 63 or 64 (\$15 per person)
 - Age 65 or older (\$30 per person)
3. Total refund claimed (CIRCLE ONE):

	YOURSELF	SPOUSE
1. Enter the year of birth.		
• Blind and under age 62 (\$15 per person)	<input type="checkbox"/>	<input type="checkbox"/>
• Disabled veteran under age 62 (\$15 per person) If you or your spouse have not filed this form before, provide a photocopy of the Veterans Administration document which establishes the disability.	<input type="checkbox"/>	<input type="checkbox"/>
• Age 62, 63 or 64 (\$15 per person)	<input type="checkbox"/>	<input type="checkbox"/>
• Age 65 or older (\$30 per person)	<input type="checkbox"/>	<input type="checkbox"/>
3. Total refund claimed (CIRCLE ONE):	\$15 \$30	\$45 \$60

C. SIGNATURE(S) ARE 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 the person is deceased, write "deceased," the person's name and the date of death in the signature space. If anyone other than the surviving spouse signs on behalf of a deceased person, IRS Form 1310 must be completed and attached.

Your signature	Date
•	
Spouse's signature (if a joint return, BOTH MUST SIGN)	Phone Number
•	

INSTRUCTIONS FOR IDAHO FORM 24

Who Qualifies

Only full-year Idaho residents qualify to use this form. You may use this form if you were a resident of Idaho for all of 1995, and

- you (or your spouse) were 62 or older on 12/31/95, or
- you (or your spouse) are blind, or
- you (or your spouse) are a disabled American veteran of any war engaged in by the U.S., with a recognized service-connected disability of 10% or more, or a Veterans Administration nonservice-connected disability.

Filing Status Chart	
<u>Status</u>	<u>Income</u>
Married:	
• filing separate return	\$1,000
• filing jointly, both under 65	\$5,400
• filing jointly, one spouse 65 or older	\$6,400
• filing jointly, both spouses 65 or older	\$7,400
Single person or Head of household:	
• under 65	\$3,300
• 65 or older	\$4,300
Qualifying widow(er) with dependent child:	
• under 65	\$4,400
• 65 or older	\$5,400

NOTE: If you are married and normally file a joint income tax return, you should file jointly on this form even though only one may qualify.

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

Do you need help completing this form? Call or visit your nearest Tax Commission office.

Boise	(208) 334-7660	800 Park Blvd, Plaza IV
Coeur d'Alene	(208) 769-1500	1910 Northwest Blvd, Suite 100
Idaho Falls	(208) 525-7116	150 Shoup Ave, Suite 16
Lewiston	(208) 799-3491	1118 F Street
Pocatello	(208) 236-6244	611 Wilson Avenue
Twin Falls	(208) 736-3040	1038 Blue Lakes Blvd N, Suite C

You may also call 1-800-972-7660 toll free from Idaho, Oregon, Utah or Washington.
Hearing impaired callers: (TDD) 1-800-377-3529