

Form 24
Food Tax Credit Refund
You or Your Spouse Must be Age 65 or Older

State Use Only

8734
2025

Your first name	Middle initial	Your last name	Suffix	Your Social Security number (SSN)	Deceased in 2025
Spouse's first name	Middle initial	Spouse's last name	Suffix	Spouse's Social Security number	Deceased in 2025
Current mailing address					
City			State	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.

Don't include Social Security benefits or Veterans

Administration disability benefits on this line

1

2. If your filing status is:

- Married filing jointly: one 65 or older enter \$31,600
- Married filing jointly: both 65 or older enter \$33,200
- Single: 65 or older enter \$17,000

2

3. Compare lines 1 and 2.

- If line 1 is equal to or larger than line 2, you can't use this form.

This credit can only be claimed once on either this form, Form 40, or Form 43.

- If line 1 is less than line 2, continue.

B. Refund Claimed

Yourself

Spouse

1. Enter the date of birth

Month	Day	Year	Month	Day	Year
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2. Check the boxes that apply. (\$155 per person)

Yourself	▪	Spouse
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3. If you're donating your Food Tax Credit to the Cooperative Welfare Fund, check here.

Enter \$0 on line 4.

\$0 \$155 \$310

4. Total refund claimed (check one box)

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5. Direct Deposit. See instructions.

▪ Check if final deposit destination is outside of U.S.

▪ Routing No.

▪ Account No.

Type of Account

▪ Checking

▪ Savings

C. Signatures Required

If you or your spouse can't sign, your representative must write "unable to sign" in the signature spaces and enter their name, address, and relationship.

If you're signing on behalf of a deceased person but you aren't the surviving spouse, you must complete and include IRS Form 1310.

Your signature

▪

Date

Phone number

Spouse's signature (If a joint return, **both must sign**.)

▪

MAIL TO: Idaho State Tax Commission
PO Box 56
Boise, ID 83756-0056



What's New?

- The Food Tax Credit, formerly referenced as the Grocery Credit.
- The Food Tax Credit has been increased to \$155 per person.
- If you want to submit copies of receipts for sales tax paid for food (up to \$250), please see the instructions for Form 40 or 43.

Who Qualifies to Use This Form

You can use this form if **all** of these are true:

- You and your spouse were Idaho residents for all of 2025.
- Idaho doesn't require you and your spouse to file an Idaho income tax return.
- If you or your spouse were born before January 2, 1961.

You can't 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 as married filing separately.

If you don't meet the requirements to use Form 24, you can claim the Food Tax Credit on Form 40 or 43.

You can't claim the Food Tax Credit on more than one form.

If you want to submit copies of receipts for sales tax paid for food (up to \$250), please see the instructions for Form 40 or 43.

Part B. Refund Claimed

Line 3. Food Tax Credit Donation

You can donate your entire Food Tax Credit to the Cooperative Welfare Fund. It's a trust fund in the state treasury. The state uses all money in the fund for public assistance and welfare purposes.

To donate, check the box on line 3. Also check the \$0 box on line 4. You can't change the donation after you make it.

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 U.S. financial institution to a financial institution or agency located outside of the United States, check the box on this line. If, after filing this form, you become aware that your electronic refund payment will be electronically deposited in a financial institution or 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 that it will accept the deposit 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 you want your refund deposited into. 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.

YOUR NAME 1234 Main Street Anywhere, VA 00000	1234	
DATE _____		
PAY TO THE ORDER OF _____	\$ _____	
DOLLARS		
 1051408897	 1000123456789	 01234
Routing Number	Account Number	Check Number

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

The check example above shows where the banking information appears. You're responsible for the accuracy of this information.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact