

Your first name and initial	Last name	Your Social Security number	Deceased on _/_/___
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If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number	Deceased on _/_/___
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Current mailing address

City, 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. **Enter 0 if your only income is from Social Security benefits and/or Veterans Administration disability benefits**

1	
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2. FILING STATUS

Enter the amount for your filing status.

- Married filing joint: one 65 or older \$22,050; both 65 or older \$23,300
- Single: 65 or older \$11,950.....

2	
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3. Compare lines 1 and 2.

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

Month	Day	Year
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Month	Day	Year
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2. Check the boxes that apply.

- Under age 65 \$100 per person
- Age 65 or older \$120 per person

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3. If you're donating your grocery credit to the Cooperative Welfare Fund, check here and the \$0 total refund claimed box below.

4. Total refund claimed (check one box)

\$0 \$120 \$220 \$240

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5. DIRECT DEPOSIT. See instructions.

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

▪ Routing No.

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▪ Account No.

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Type of Checking
Account: Savings

C. SIGNATURE(S) REQUIRED

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

If anyone other than the surviving spouse signs on behalf of a deceased person, you must complete and include IRS Form 1310.

Your signature ▪ X	Date	Phone number
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Spouse's signature (If a joint return, BOTH MUST SIGN). ▪ X
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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 can use this form if:

- you and your spouse were Idaho residents for all of 2017;
- you and your spouse aren't required to file an Idaho income tax return; and
- you're 65 or older on December 31, 2017 (you or your spouse).

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; or
- filed as married filing separately.

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

You can't claim the grocery credit on more than one form.

PART A. INCOME

LINE 2 FILING STATUS

Status	Gross Income
If you're married:	
• filing jointly, one spouse 65 or older	\$22,050
• filing jointly, both spouses 65 or older	\$23,300

If you're single:	
• 65 or older	\$11,950

PART B. REFUND CLAIMED

LINE 3 GROCERY CREDIT DONATION

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

Once the donation is made, it can't be reversed 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 shows where the proper banking information is located. You're responsible for the accuracy of this information.

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

ROUTING NUMBER ACCOUNT NUMBER

FOR MORE INFORMATION

Questions:

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

Hearing Impaired (TDD) (800) 377-3529

Refund information:

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

tax.idaho.gov