

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

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 \$21,950; both 65 or older \$23,200 .....
- Single: 65 or older \$11,900.....

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. This donation is **irrevocable**.

▪

\$0    \$120    \$220    \$240

4. Total refund claimed (Check one box) .....

▪            

5. DIRECT DEPOSIT. See instructions.    ▪  Check if final deposit destination is outside of the U.S.

▪ Routing No.

▪ Account No.

Type of Account:  Checking  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 included.

Your signature ▪ X	Date	Phone number
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Spouse's signature (if a joint return, BOTH MUST SIGN)  
 ▪ X

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 and your spouse were Idaho residents for all of 2016;
- you and your spouse aren't required to file an Idaho income tax return; and
- you OR your spouse were 65 or older on December 31, 2016.

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; or
- filed as married filing separately.

If you don't meet the requirements to use Form 24, you may 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 ..... \$21,950
- filing jointly, both spouses 65 or older ..... \$23,200

If you're Single:

- 65 or older ..... \$11,900

## 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 was established under Idaho Title 56, Public Assistance and Welfare. 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, Total refund claimed.

The donation 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'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.

The image shows a check from Paul Maple and Lillian Maple, 123 Main Street, Anyplace, ID 10000. The check is dated 12/31/19 and for the amount of 1234. The bank is ANYPLACE BANK, Anyplace, ID 10000. At the bottom of the check, there are three boxes: the first contains the routing number 2502500251, the second contains the year 202020 and the MICR line \*\*86\*\*, and the third contains the account number 1234. Arrows point from the labels 'ROUTING NUMBER' and 'ACCOUNT NUMBER' to these respective boxes.

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