

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

State Use Only

Form fields for personal information: Your first name and initial, Last name, Your Social Security number, Deceased on (for both you and spouse), 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 and/or Veterans Administration disability benefits on this line
2. Filing Status
- Married filing jointly: one 65 or older \$25,700
- Married filing jointly: both 65 or older \$27,000
- Single: 65 or older \$13,850
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.

Table with 2 columns and 2 rows for income and filing status. Row 1: 1 | [] Row 2: 2 | []

B. Refund Claimed

- 1. Enter the date of birth (Youself, Spouse)
2. Check the boxes that apply.
- Under age 65 \$100 per person
- Age 65 or older \$120 per person
3. [] If you're donating your grocery credit to the Cooperative Welfare Fund, check here and the \$0 total refund claimed box on line 4.
4. Total refund claimed (check one box) \$0 \$120 \$220 \$240
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 anyone other than the surviving spouse signs on behalf of a deceased person, you must complete and include IRS Form 1310.

Signature fields: 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



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 2019
- You and your spouse aren't required to file an Idaho income tax return
- You're 65 or older on December 31, 2019 (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
- 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.

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 this form, 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.

Part A. Income

Line 2. Filing Status

Status	Gross Income
If you're married:	
• Filing jointly, one spouse 65 or older	\$25,700
• Filing jointly, both spouses 65 or older	\$27,000
If you're single:	
• 65 or older	\$13,850

Part B. Refund Claimed

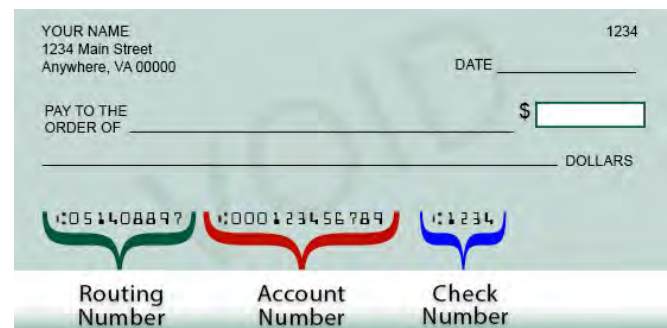
Line 3. Grocery Credit Donation

You can donate your entire grocery credit to the Cooperative Welfare Fund. It's a trust fund in the state treasury. All money in the fund is used for public assistance and welfare purposes. To donate, check the box on line 3 and the zero (\$0) box on line 4.

Once the donation is made, it can't be changed.

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.



Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529
tax.idaho.gov/contact