

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	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 \$27,300 .....
  - Married filing jointly: both 65 or older \$28,700 .....
  - Single: 65 or older \$14,700 .....
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.

1	
2	

**B. Refund Claimed**

	Yourself	Spouse																													
1. Enter the date of birth .....	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">Month</td><td style="font-size: 8px;">Day</td><td style="font-size: 8px;">Year</td></tr> </table>				Month	Day	Year	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">Month</td><td style="font-size: 8px;">Day</td><td style="font-size: 8px;">Year</td></tr> </table>				Month	Day	Year																	
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Month	Day	Year																													
2. Check the boxes that apply.																															
▪ Under age 65 .....	\$100 per person <input type="checkbox"/>	▪ <input type="checkbox"/>																													
▪ Age 65 or older .....	\$120 per person <input type="checkbox"/>	▪ <input type="checkbox"/>																													
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 .....		▪ <input type="checkbox"/>																													
4. Total refund claimed (check one box) .....	▪ <input type="checkbox"/> \$0 <input type="checkbox"/> \$120 <input type="checkbox"/> \$220 <input type="checkbox"/> \$240																														
5. Direct Deposit. See instructions.    ▪ <input type="checkbox"/> Check if final deposit destination is outside of U.S.																															
▪ Routing No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											▪ Account No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Type of Account    ▪ <input type="checkbox"/> Checking    ▪ <input type="checkbox"/> Savings																															

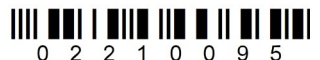
**C. Signatures Required**

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.

Your signature <b>• X</b>	Date	Phone number
Spouse's signature (If a joint return, <b>both must sign</b> ). <b>• X</b>		

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 2022
- You and your spouse aren't required to file an Idaho income tax return
- You're 65 or older on December 31, 2022, (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 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.

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

The check example below 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 .....	\$27,300
• Filing jointly, both spouses 65 or older ....	\$28,700
If you're single:	
• 65 or older .....	\$14,700

**Part B. Refund Claimed**

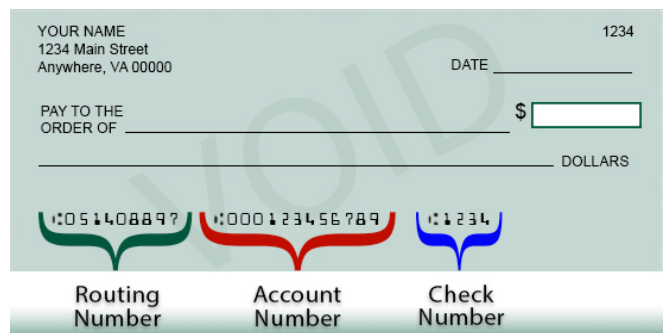
**Line 3. Grocery Credit Donation**

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