



# 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 2018,
- you and your spouse aren't required to file an Idaho income tax return, and
- you're 65 or older on December 31, 2018 (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 .....	\$25,300
• filing jointly, both spouses 65 or older .....	\$26,600
If you're single:	
• 65 or older .....	\$13,600

## 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.

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.

JOHN Q TAXPAYER		1234
SUZIE Q TAXPAYER		
123 MAIN STREET		
ANYPLACE, ID 83000		
PAY TO THE ORDER OF _____		\$ <input type="text"/>
		_____ DOLLARS
ANYWHERE BANK Anyplace, ID 83000		
For _____		
<b>Routing number</b>	<b>Account number</b>	
250250025	00000123456	1234

## 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)