

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

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State Llee Only	07.54
State Use Only	2021

Your first name and initial	Last name		Your Social Security number		umber	Deceased on
If a joint return, spouse's first name and initial	Last name		Spouse's Social Security nu		ity number	Deceased on
Current mailing address						
City		State	ziP code			
Income     Enter your gross income. Income dividends, self-employment in before expenses, rental incompon't include Social Security Administration disability be	ncome before expenses, me before expenses, and ity benefits and/or Veter	farm inc l pensior rans	ome ns.		1	
<ul> <li>Filing Status</li> <li>Married filing jointly: one 6</li> <li>Married filing jointly: both 6</li> <li>Single: 65 or older \$14,25</li> <li>Compare lines 1 and 2.</li> <li>If line 1 is equal to or large to receive your grocery cress If line 1 is less than line 2,</li> </ul>	65 or older \$27,800 0 er than line 2, you can't usedit.				2	
<ul><li>B. Refund Claimed</li><li>1. Enter the date of birth</li><li>2. Check the boxes that apply.</li><li>Under age 65</li></ul>		N	Yours		Month	Spouse  Day Year
<ul> <li>Age 65 or older</li></ul>	ry credit to the Cooperation line 4	ve Welfa	re Fund, o		\$0 \$120	
Type of Account • Checking  C. Signatures Required  If you or your spouse can't sign,  write "unable to sign" in the sign	your representative must ature spaces and enter the	eir o	n behalf of	f a decea	sed persor	ng spouse signs
name, address, and relationship  Your signature  X  Spouse's signature (If a joint return, both must s		Date	omplete a	ia include	Phone numb	
MAIL TO: Idaho State Tax Commis PO Box 56 Boise, ID 83756-0056	ssion				<b>     ∎</b> ∎  0 2	<b>1 1 0 0 9 5</b>



# Form 24 — Instructions Grocery Credit Refund

#### 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 2021
- You and your spouse aren't required to file an Idaho income tax return
- You're 65 or older on December 31, 2021, (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.

### Part A. Income

#### Line 2. Filing Status

Status	Gross Income
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If you're married:

- Filing jointly, one spouse 65 or older ...... \$26,450
- Filing jointly, both spouses 65 or older .... \$27,800

If you're single:

• 65 or older ...... \$14,250

# 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 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.

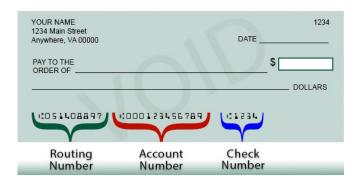
**Enter your nine-digit routing number.** The routing number must begin with 01 through 12, or 21 through 32.

**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.



#### Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660 Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact