



**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 2024.
- Idaho doesn't require you and your spouse to file an Idaho income tax return.
- You're 65 or older on December 31, 2024, (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 U.S. financial institution to a financial institution or agency located outside of the United States, check the box on this line. If, after filing this form, you become aware that your electronic refund payment will be electronically deposited in a financial institution or 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 that it will accept the deposit 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.

**Part B. Refund Claimed**

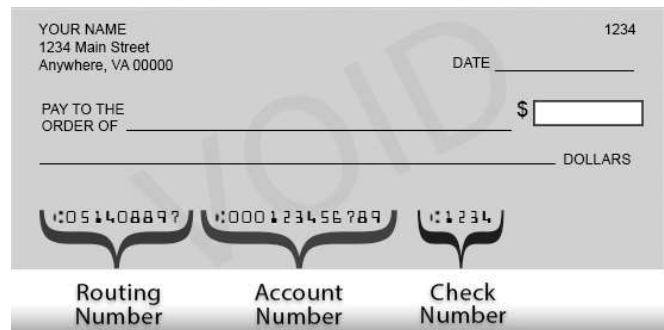
**Line 3. Grocery Credit Donation**

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

You can't change the donation after you make it.

**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.



The check example above shows where the banking information appears. You're responsible for the accuracy of this information.

**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)