



# Instructions for Idaho Form 24

## Who Qualifies to Use This Form

You may use this form if:

- You and your spouse were residents of Idaho for all of 2014
- You and your spouse are not required to file an Idaho income tax return and
- You OR your spouse were 65 or older on December 31, 2014

You may **not** 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 married filing separate.

If you don't meet the requirements to use Form 24, you may claim the grocery credit on Form 40 or 43.

You cannot claim the grocery credit on more than one form.

## PART A. INCOME

### LINE 2 FILING STATUS

#### Status

#### Gross Income

If you are Married:

- filing jointly, one spouse 65 or older ..... \$21,500
- filing jointly, both spouses 65 or older ..... \$22,700

If you are Single:

- 65 or older ..... \$11,700

## PART B. REFUND CLAIMED

### LINE 3 GROCERY CREDIT DONATION

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 3, and checking the zero (\$0) box on line 4, Total refund claimed.

The election is **irrevocable** and may not be changed on an amended return.

## 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 indicates where the proper banking information is located. You are responsible for the accuracy of this information.

If your financial institution rejects your request for direct deposit, you will receive a check by mail instead.

The image shows a check from Paul Maple and Lillian Maple, 123 Main Street, Anyplace, ID 10000. The check is dated 19\_\_ and for the amount of 1234 (15-00000000). The payee is ANYPLACE BANK, Anyplace, ID 10000. At the bottom, the routing number is 2502500251 and the account number is 202020 986 1234. Arrows point from the labels 'ROUTING NUMBER' and 'ACCOUNT NUMBER' to these respective fields.

ROUTING NUMBER      ACCOUNT NUMBER

## FOR MORE INFORMATION

### Questions:

(208) 334-7660 in the Boise area  
(800) 972-7660 toll free

Hearing Impaired (TDD) (800) 377-3529

Web at [tax.idaho.gov](http://tax.idaho.gov)

### Refund information:

(208) 364-7389 in the Boise area  
(888) 228-5770 toll free