

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

State Use Only

8734

**2024**

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 or Veterans Administration disability benefits on this line** .....
2. If your filing status is:
  - Married filing jointly: one 65 or older enter \$30,750 .....
  - Married filing jointly: both 65 or older enter \$32,300 .....
  - Single: 65 or older enter \$16,550 .....
3. Compare lines 1 and 2.
  - If line 1 is equal to or larger than line 2, you can't use this form.  
**Only claim this credit on this form or Form 40, not both.**
  - If line 1 is less than line 2, continue.

1	
2	

**B. Refund Claimed**

- |  | Yourself                           | Spouse                   |
|--|------------------------------------|--------------------------|
|  | Month Day Year                     | Month Day Year           |
| 1. Enter the date of birth .....   |                                    |                          |
| 2. Check the boxes that apply.   |                                    |                          |
| ▪ Under age 65 ..... \$120 per person <input type="checkbox"/>   |                                    | <input type="checkbox"/> |
| ▪ Age 65 or older ..... \$140 per person <input type="checkbox"/>  |                                    | <input type="checkbox"/> |
| 3. If you're donating your grocery credit to the Cooperative Welfare Fund, check here.<br>Also check the \$0 box on line 4 below. .... |                                    | <input type="checkbox"/> |
|  | \$0 \$140 \$260 \$280              |                          |
| 4. Total refund claimed (check one box) .....  | <input type="checkbox"/>           | <input type="checkbox"/> |
| 5. Direct Deposit. See instructions.   ▪ <input type="checkbox"/> Check if final deposit destination is outside of U.S.                |                                    |                          |
| ▪ Routing No. <input type="text"/>   | ▪ Account No. <input type="text"/> |                          |
| 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 you're signing on behalf of a deceased person but you aren't the surviving spouse, 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		

