**Employee Name:** Bugs Bunny

**Employee ID:** XXX-XX-1234

**Employer Name:** Best Employer Inc.

**Employer ID:** 12-3456789

**Grant Payment Type:** Nursing Facility Workforce Incentive Grant

**Payment Amount:** $

**Payment Year:** 2024

**Why am I receiving this letter?**

You received a Nursing Facility Workforce Incentive Grant in 2024 and you may be able to subtract the amount of this payment on your Minnesota individual income tax return.

**How can I subtract this payment on my Minnesota individual income tax return?**

The amount of the grant you received is included in the wages reported on your Form W-2. Nursing Facility Workforce Incentive Grants received during 2024 can be subtracted from Minnesota taxable income on line 32 of 2024 Schedule M1M, Income Additions and Subtractions. Make sure to keep this letter in case the Minnesota Department of Revenue requests a copy.

**How can I subtract this payment on my Minnesota** **Homestead Credit Refund (for Homeowners) and Renter’s Property Tax Refund return?**

The amount of the grant you received is included in the wages reported on your Form W-2. Long-term Service and Support Grants and Nursing Facility Workforce Incentive Grants received during 2024 can be subtracted from Minnesota household income on line 11 of 2024 Form M1PR, Homestead Credit Refund (for Homeowners) and Renter’s Property Tax Refund. Make sure to keep this letter in case the Minnesota Department of Revenue requests a copy.