State of Florida
Department of Children and Families

June 30, 2005

Dear Road to Independence Scholarship Recipient:

You have previously been sent Internal Revenue Service Form 1099 for the Road to Independence Scholarships (RTI) you received. However, Internal Revenue Service Form 1099 will no longer be provided for the reasons outlined below.

Section 409.1451(5)(b), Florida Statutes, authorizes awards for the Road to Independence Scholarships for educational and vocational training to achieve independence. Therefore, the Department of Children and Families does not believe that RTI Scholarship awards are taxable income. The department considers RTI benefits to be analogous to the non-taxable benefits payments in the following IRS Revenue rulings: Revenue Ruling 2003-12, Revenue Ruling 98-15, Revenue Ruling 75-246, and Revenue Ruling 74-205.

If you have previously paid income taxes based on an Internal Revenue Service Form 1099 received for the Road to Independence Scholarship you should talk to a tax professional and they will help file an amended return so that you can get back any tax money you paid. You should give this letter and the documents that came with it to that tax professional. If you have not yet paid taxes based on what the Internal Revenue Service Form 1099 listed as income then you should keep this letter as proof that the money is not taxable income.

In addition to this letter, there are a few documents that you should keep in case you have any questions about taxes on your Road to Independence Scholarship or the Internal Revenue Form 1099 from the department. If you have any other questions or want to speak to a lawyer about this or any other issues regarding your Road to Independence Scholarship you can contact Florida’s Children First, Inc., an organization that can assist you with free legal advice, at (954) 796-0860.

I understand you have survived many difficult situations in your life and wish to commend you for your success and perseverance. As Secretary for the department, I wish to apologize to you for any inconvenience this situation has caused. Thank you for your understanding and cooperation.

Sincerely,

Lucy D. Hadzi
Secretary

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

The mission of the department is to protect the vulnerable, strengthen families and promote individual and family economic self-sufficiency.