

**BEFORE THE ALASKA OFFICE OF ADMINISTRATIVE HEARINGS
ON REFERRAL BY THE COMMISSIONER OF REVENUE**

In the Matter of:)
)
CARE NET PREGNANCY CENTER) OAH No. 13-0830-PFC
OF TANANA VALLEY)
)
_____)

DECISION

I. Introduction

The Permanent Fund Dividend Division denied the Care Net Pregnancy Center of Tanana Valley’s application to participate in the Pick.Click.Give program because Care Net’s application was not filed on time, and it did not include an audit. Care Net appealed. Because the statute and regulations require timely filing and a yearly audit, the Division’s decision is affirmed.

II. Facts

Eligible charitable organizations may participate in a program that allows applicants for Alaska permanent fund dividends (PFDs) who file electronically the opportunity to contribute some of their money to the charitable organization.¹ The Permanent Fund Dividend Division has named this program the “Pick.Click.Give” program.²

The Care Net Pregnancy Center of Tanana Valley has participated in the Pick.Click.Give program in the past as an eligible charitable organization, and it intended to participate in the program for the 2014 dividend.³ In December 2012, which was just at the time that Care Net was beginning to prepare the 2014 application, Samantha Alexander became the new director of Care Net. Ms. Alexander was able to send an unsigned electronic version of Care Net’s application before March 31, 2013, deadline, but she did not have the signature of the chair of the board of directors, so she did not mail the completed application until April 27, 2013.⁴

In addition, Care Net did not submit an audit with its 2014 application because it did not have an audit done for 2012.⁵ Care Net was hoping to rely on an audit for 2009 that it had sent

¹ AS 24.23.062.
² <http://www.pfd.alaska.gov/>
³ Alexander testimony
⁴ Alexander testimony; Division Exhibit 1.
⁵ Alexander testimony.

in with a prior application.⁶ Ms. Alexander explained that Care Net could not afford to have an audit done every year.⁷

On May 1, 2013, the Division denied Care Net’s application to participated in the 2014 Pick.Click.Give program. Care Net appealed, and a telephonic hearing was held on June 25, 2013. Ms. Alexander presented the case for Care Net, and Bethany Thorsteinson appeared for the Division.

III. Discussion

Under statute, the Department of Revenue will include an eligible charitable or educational organization or community foundation on the list of organizations participating in Pick.Click.Give “only if the organization (1) before March 31 of the qualifying year, files an application for inclusion on the list for that dividend year on the form required by the department.”⁸ The regulations governing the program make clear that the department will consider an “organization to have filed an application if that application is complete and timely.”⁹ The regulations require that “an application is (1) timely if is postmarked on or before March 31 of the qualifying year.”¹⁰ Neither the statute nor the regulations provide for an exception to this requirement.

Here, Care Net’s application was postmarked after March 31 of the qualifying year. Therefore, Care Net is not eligible to participate in Pick.Click.Give in 2014.

In addition, an eligible organization must include “a financial audit with an unqualified opinion conducted by an independent certified public accountant” either for the fiscal year that relates to the IRS Form 990, if required, or for the fiscal year before the current fiscal year if Form 990 is not required.¹¹ The only exception to this requirement is that an organization with a budget of \$250,000 or less does not need to include an audit with its application.

Care Net did not include a current audit in its application, and its budget during the preceding fiscal year was more than \$250,000.¹² Therefore, Care Net’s application was not complete, which is an additional reason that Care Net is not eligible to participate in Pick.Click.Give in 2014.

⁶ *Id.*

⁷ *Id.*

⁸ AS 43.23.062(d)(1).

⁹ 15 AAC 23.310(c).

¹⁰ 15 AAC 23.310(c)(1).

¹¹ AS 43.23.062(d)(8).

¹² Division Exhibit 2.

IV. Conclusion

The Care Net Pregnancy Center of Tanana Valley filed its application to participate in 2014 Pick.Click.Give late, and it did not include a current audit. Under the applicable statute and regulation, Care Net’s application was not timely or complete. Therefore, the Division’s decision is affirmed, and Care Net is not eligible to participate in Pick.Click.Give for the 2014 permanent fund dividend.

DATED: June 25, 2013

Signed

Stephen C. (Neil) Slotnick
Administrative Law Judge

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010. The undersigned, on behalf of the Commissioner of Revenue and in accordance with AS 44.64.060, adopts this Decision and Order as the final administrative determination in this matter.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with Alaska R. App. P. 602(a)(2) within 30 days after the date of this decision.

DATED this 1st day of August, 2013.

By: Signed

Signature
Stephen C. Slotnick

Name
Administrative Law Judge

Title

[This document has been modified to conform to the technical standards for publication.]