

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

IN THE MATTER OF

R.S., L.M., and minor children
L. and L.S.

Case No. OAH 05-0192-PFD

2004 Permanent Fund Dividend

DECISION & ORDER

I. Introduction

R.S. and L.M. applied for 2004 permanent fund dividends for themselves and on behalf of their children L. and L.S. The Permanent Fund Dividend Division determined that the applicants were not eligible, and it denied the applications initially and at the informal appeal level. The applicants requested a formal hearing by written correspondence. The administrative law judge affirms the division's decision.

II. Facts

The division does not dispute the facts as Mr. S. and Ms. M. stated them in their formal hearing request:

We have been teaching in Thailand since July 29, 2003. We returned to Juneau in Summer 2004 (actually Douglas). Our tenant did not forward our mail and threw away our applications. We filled out an application as soon as it was available.

Mr. S. and Ms. M. expressed their concern that their children will miss their college money through no fault of their own.

III. Discussion

Applications for PFDs must be filed during the period from January 2 through March 31 of the qualifying year.¹ Exceptions to this rule exist for disabled people, certain wards of social service agencies, and certain military personnel who were in combat situations during the application period.² Another exception permits children whose parents did not apply for them to apply for dividends on their own behalf when they reach adulthood.³

¹ AS 43.23.011.

² AS 43.23.011(b)-(c); 15 A A C 23.133(d)-(j).

³ 15 A A C 23.133(b).

The division does sometimes mail out blank application forms to people who have previously received dividends; this is one way of obtaining an application form. Applications are also available at various public places during the application period. They are available at the PFD Division's offices. They can be obtained by calling the division and asking that one be mailed or faxed to the applicant. Blank forms can be downloaded from the division's website. In addition to using the traditional application form, applicants may apply online without even filling out a paper form. However the applicant wishes to apply, the responsibility of obtaining and mailing an application in time to be postmarked before the end of the application period, or of filing online before the end of the period, is on the applicant. Applicants who travel overseas still have the burden of ensuring, one way or another, that their applications are timely. Applicants who entrust third parties to provide them with blank application forms do so at their own peril. The actions of an irresponsible tenant do not relieve the applicants of their responsibility to obtain and file their own PFD applications in a timely manner.

As noted above, an exception to this rule does exist for children who would have been eligible had their sponsors timely filed on their behalf. L. and L. may file applications for their 2004 dividends on their own behalf when they reach the age of 18 or are otherwise emancipated. These applications must be filed within one year of emancipation. Mr. S. and Ms. M. should remember this and remind L. and L. to apply for these dividends immediately after their eighteenth birthdays.

IV. Conclusion

The applicants did not file their applications for 2004 dividends before the close of the application period. There are no exceptions that would apply to the case of Mr. S. and Ms. M., L. and L. may not apply on their own behalf until they emancipate. The division was correctly following the law when it made the decision to deny the applications in this case.

V. Order

IT IS HEREBY ORDERED that the decision of the Permanent Fund Dividend Division to deny the applications of R.S., L.M., L.S., and L.S. for 2004 permanent fund dividends be AFFIRMED.

DATED this 3rd day of November, 2005.

By: DALE WHITNEY
Administrative Law Judge

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010.1, Dale Whitney, Administrative Law Judge, on behalf of the Commissioner of Revenue, order that this decision and order relating to the eligibility of R.S., L.M., L.S., and L.S. for 2004 permanent fund dividends for a 2004 permanent fund dividend be adopted and entered in his file as the final administrative determination in this appeal.

Reconsideration of this decision may be obtained by filing a written motion for reconsideration within 10 days after the date of this decision, pursuant to 15 A A C 05.035(a). The motion must state specific grounds for relief, and, if mailed, should be addressed to: Commissioner's Office Appeals (Reconsideration), Alaska Department of Revenue, P.O. Box 110400, Juneau, Alaska 99811-0400.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with AS 25.27.210 within 30 days of the date of this decision.

DATED this 3rd day of November, 2005.

By: DALE WHITNEY
Administrative Law Judge

The undersigned certifies that this date an exact copy of the foregoing was provided to the following individuals:

PFD Division
11/3/05