

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

IN THE MATTER OF:

S.U.

Case No. OAH 05-0267-PFD

2003 Permanent Fund Dividend

ORDER GRANTING MOTION TO DISMISS

I. Introduction

S.U. timely applied for a 2003 permanent fund dividend. The Permanent Fund Dividend Division determined that Mr. U. was not eligible, and it denied the application initially and at the informal appeal level. Mr. U. requested a formal hearing by written correspondence. The PFD Division moved to dismiss the case. The administrative law judge grants the motion.

II. Facts

Mr. U. filed his application in February 2003. The division denied the application on November 20, 2003. Mr. U. requested an informal conference on February 7, 2005, more than a year after the division denied the application.

III. Discussion & Conclusion

A person appealing the denial of a permanent fund dividend must request an informal conference within sixty days of the date the division denies the application.¹ The administrative law judge may waive the appeal deadline if strict adherence would work an injustice.²

The denial letter that the division sent to Mr. U. stated that if Mr. U. disagreed with the decision, he should file a Request for Informal Appeal using a form the division enclosed. The attached form had a stamp at the top stating that "This Appeal Will Be Denied If Received Or Postmarked After JAN 19 2004." Mr. U. has not stated why he waited more than a year to appeal the division's decision. There are no apparent interests of justice that require waiver of the normal appeal deadline. Mr. U. is not entitled to appeal the division's decision because he did not request an appeal within sixty days. The division's Motion to Dismiss this case should be granted.

¹ 15 AAC 05.010(b)(5).

² 15 AAC 05.030(k).

In his formal hearing request, Mr. U. states that he was a resident and he was wondering why he never received a dividend. According to the denial letter, the division had asked Mr. U. for some additional information, but he did not provide it on time. Mr. U. should carefully read all the information from the division and respond within the times stated. If he has questions about his dividends in the future, Mr. U. may wish to call the division to make sure he is meeting all deadlines.

IV. Order

IT IS HEREBY ORDERED that the Permanent Fund Dividend Division's Motion to Dismiss Appeal Request be GRANTED and that no further proceedings be scheduled in this matter.

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 S.U. for a 2003 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.

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

Case Parties
11/3/05

By: DALE WHITNEY
Administrative Law Judge