

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

IN THE MATTER OF

N.A.

Case No. OAH 05-0435-PFD

2004 Permanent Fund Dividend

**DECISION & ORDER**

**I. Introduction**

N.A. applied for a 2004 permanent fund dividend (PFD). The Permanent Fund Dividend Division (Division) determined that Mr. A. was not eligible, and it denied the application initially and at the informal appeal level. Mr. A. requested a formal hearing by written correspondence. Administrative Law Judge Mark T. Handley finds that Mr. A. does not qualify for a 2004 dividend.

**II. Facts**

Mr. A. submitted his application without signing it in an attempt to obtain a PFD without compromising his "religious beliefs and practices." The Division provided Mr. A. with several opportunities to sign his application, but he refused.

**III. Discussion**

The signature requirement for PFD applications is governed by Alaska Statute 43.23.015.

**Application and proof of eligibility.** Subsections (c) & (d) of this statute read:

(c) Except as provided in (d) of this section or as may be provided by regulations adopted by the department, an individual must personally sign the application for permanent fund dividends, including the certification of residency required under (b) of this section.

(d) The application and certification of residency of an unemancipated individual under 18 years of age or of a disabled or an incompetent individual must be signed by the individual's parent, legal guardian, or other authorized representative. An individual may complete, sign, and file an application on behalf of a member of the armed forces of the United States who is serving on active duty outside of the United States if the individual has a power of attorney from the member of the armed forces that authorizes, in specific or general terms, the individual to file that application.

There are no regulatory exceptions to the signature requirement that would excuse those whose religious beliefs and practices would be compromised by signing a PFD application.<sup>1</sup>

<sup>1</sup> See Alaska Regulation 15 A A C 23.103(f).

Mr. A.'s frustration is understandable, but having reached the finding that Mr. A. would not sign his 2004 PFD application, the only possible result of this case is to conclude that Mr. A.'s application should be denied.

#### **IV. Conclusion**

Mr. A. would not sign his application for a 2004 permanent fund dividend. His unsigned application was correctly denied in accordance with Alaska Statute 43.23.015(c) & 15 A A C 23.103(f).

#### **V. Order**

IT IS HEREBY ORDERED that the application of N.A. for a 2004 permanent fund dividend be DENIED.

DATED this 12th day of December, 2004.

By: Mark T. Handley  
Administrative Law Judge

#### **Adoption**

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010.1, Mark T. Handley, Administrative Law Judge, on behalf of the Commissioner of Revenue, order that this decision and order relating to the eligibility of N.A. 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 12th day of December, 2005

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

PFD Division  
12/12/05

By: Mark T. Handley  
Administrative Law Judge