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

### IN THE MATTER OF

P. and C. D.

2006 Permanent Fund Dividend

Case No. OAH 07-0440-PFD

#### DECISION

### I. Introduction

P. and C. D. applications for 2006 permanent fund dividends. The Permanent Fund Dividend Division determined that the applicants were not eligible, and it denied the application initially and at the informal appeal level. The D.'s requested a formal hearing. Administrative Law Judge Dale Whitney heard the appeal on August 28, 2007. K im Colby appeared by telephone. Because neither Mr. nor Ms. D. appeared or showed cause for their failure to appear, this decision is based on the written record in accordance with 15 A A C 05.030(j). The administrative law judge affirms the division's decision.

#### II. Facts

The D.'s filed PFD applications on November 8, 2006, for the purpose of initiating the appeal process, but their appeal is based on an assertion that they filed applications around the third week of January, 2006. In a letter of December 7, 2006, Ms. D. wrote that she specifically remembered mailing both applications along with an application for Jessie Daniel in a single envelope. Ms. D. stated that she remembered the postmaster directing her to affix extra postage to the envelope before she mailed it. The D.'s submitted evidence that they are long-time Alaskans and respected elders in their community.

## **III.** Discussion

The following law, 15 A A C 23.103(h), governs this case:

In an individual has timely filed an application but the department does not have that application on file, the individual may submit a request to reapply on or before December 31 of the dividend year. A request to reapply must be accompanied by one of the following forms of evidence that an application was timely filed with the department:

(1) a mailing receipt;

(2) a mailing return receipt documenting delivery to the department or other evidence of receipt by the department; or

(4) a copy of the computer generated page containing the permanent fund dividend confirmation number received by the applicant after completing the online filing process.

The D.'s have not submitted a mailing receipt, a mailing return receipt documenting delivery to the department, or other evidence of receipt by the department. The D.'s do not have copies of computer-generated applications because they did not use a computer to apply.

Under the current law, even if it can be proved that a person did actually mail an application on time, the applicant must show one of the above kinds of evidence if the division does not have the original application on file. Although the D.'s may have taken their applications to the post office during the application period and actually mailed them after affixing additional postage, they apparently did not save a receipt of mailing.

## **IV.** Conclusion

Because the D.'s did not provide a copy of a mailing receipt or evidence that the division actually received their applications, the division's decision must be affirmed.

## V. Order

Upon adoption of this decision as the final administrative determination in this matter, the decision of the Permanent Fund Dividend Division to deny the applications of P. and C. D.

for 2006 permanent fund dividends shall be AFFIRMED.

DATED this 5th day of December, 2007.

By: DALE WHITNEY 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 4th day of January, 2008.

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 1/4/08