

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

IN THE MATTER OF  
R., C., C., R., L., and L. H.

Case No. OAH 07-0506-PFD

2006 Permanent Fund Dividend

**DECISION**

**I. Introduction**

R. and C. H. applied for 2006 permanent fund dividends for themselves and their minor children R., L., and L. Mr. and Mrs. adult son C. applied on his own behalf. The Permanent Fund Dividend Division ("the 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. Administrative Law Judge Dale Whitney heard the appeal on September 18, 2007. PFD Specialist Lori Anderson represented the division. The applicants did not appear or show cause for their failure to appear; this decision is therefore based on the record in accordance with 15 A A C 05.030(j). The administrative law judge affirms the division's decision.

**II. Facts**

The applicants assert that they mailed their applications from Prudhoe Bay sometime near the end of the 2006 application period; they speculate that the applications may have been lost in the mail. There is no description in the record of the circumstances surrounding their mailing, or how it is that the applicants remember mailing the forms. The applicants concede that they do not have a mailing receipt or any other documentation of the timely mailing of their applications.

**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.

At a formal hearing, the applicant has the burden of proving that the division's decision was in error.<sup>1</sup>

The applicants do not have a copy of a mailing receipt, a mailing receipt documenting delivery to the department or other evidence of receipt by the department. Because they did not apply online, the applicants do not have a computer-generated confirmation code.

#### **IV. Conclusion**

Because they have not produced the necessary kind of evidence to demonstrate that they applied during the application period, the applicants are not entitled to reapply for 2006 dividends.

**The minor children in this case may apply for their 2006 dividends when they become adults. This opportunity to reapply will be lost if the children do not apply before their nineteenth birthday. Family members should remember this information and remind the children to apply for their 2006 dividends as soon as they reach the age of eighteen.**

#### **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 C.H., C.H., R.H., L.H., and L.H. for 2006 permanent fund dividends shall be AFFIRMED.

Dated this 26th day of November, 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 27th day of December, 2007.

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  
12/27/07