

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

In the Matter of:

L.S.

OAHNo.07-0509-PFD

2006 Alaska Permanent Fund dividend

DOR No. 06630296

DECISION and ORDER

I. Introduction

L.S. attempted to submit an electronic application for a 2006 Alaska Permanent Fund dividend. The Permanent Fund Dividend Division did not record the receipt of a timely application and it denied her subsequent reapplication. m. S. filed an appeal and requested a hearing. The case was referred to the Office of Administrative Hearings and the assigned administrative law judge conducted a hearing on September 18, 2007.

Because the division does not have a timely application on file, and Ms. S.'s request to reapply is not supported by the documentation required by law, the appeal is denied.

II. Facts

L.S. is an Alaska resident who would be eligible for a 2006 dividend if she had met the applicable filing requirements.

During the application period for the 2006 dividend, Ms. S. used an internet-enabled television set ("web TV") to prepare an online application for a 2006 Alaska Permanent Fund dividend. During the process, the television screen displayed a web page indicating that she could submit the application and mail in a signed signature page, or submit the application with an electronic signature. Because Ms. S. has no printer, she could not print the web page displayed on her television. She saved the page to a folder and called a friend who has a printer, intending to email the page to her friend for printing. However, when she attempted to locate the saved page, the page "wasn't there."

Ms. S. did not retain a confirmation number for the online application she had prepared, and she does not have a copy of a confirmation page. After she did not receive a

dividend, Ms. S. filed a timely request to reapply.¹ The division denied the request for reapplication, and Ms. S. filed this appeal.

III. Discussion

Generally, to receive an Alaska Permanent Fund dividend, an eligible individual must file an application no later than March 31 of the dividend year.² The individual must apply using the application form provided by the division, which, to be considered timely, must be received no later than the filing deadline.³ The division provides paper application forms and, through its website, an online application form. The division's regulations state that "It is an individual's responsibility to ensure that an application is timely delivered to the department... An online application must be received electronically by the department by midnight.. .on the last day of the application period... ." ⁴

If an individual timely files an application, but the division does not have the application on file, the individual may submit a request to reapply.⁵ A request to reapply must be accompanied by one or more specified types of evidence that an application was timely filed. For online filings, the request to reapply must be accompanied by "a copy of the computer generated confirmation page containing the confirmation number received by the applicant after completing the online filing process."⁶

These regulations, read together, provide for payment of a dividend to eligible timely applicants when either (1) the division has a timely application on file; or (2) the division does not have a timely application on file, but a timely reapplication is filed and supported by the required evidence of timely filing. In this case, the non-payment of a dividend is evidence that the department does not have a timely online application on file for Ms. S^{BH}fe, and Ms. S^{JBH}^ does not have a copy of a computer generated confirmation page "containing the permanent fund dividend number received by the applicant," which is required as a condition of reapplication for timely online applicants.

¹ Ex. 1. The request came in the form of an untimely application.

² AS 43.23.005(a)(1); -.011(a). Certain individuals on active duty in the armed forces may apply at a later date. *See AS 43.23.011(c)*.

³ 15 A A C 23.103(a).

⁴ 15 A A C 23.103(g).

⁵ 15 A A C 23.103(h).

⁶ 15 A A C 23.103(h)(4), *eff.* January 1, 2006. The regulation has since been amended, but the substance of the requirement has not changed..

IV. Conclusion

The division correctly denied a 2006 dividend for L.S. because it does not have an application on file and Ms. S.'s request to reapply is not accompanied by the required documentation.

V. Order

The division's denial of a 2006 dividend is AFFIRMED.

DATED January 7, 2008.

Andrew M. Hemenway
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 7th day of February, 2008.

By: Andrew M. Hemenway
Administrative Law Judge

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

PFD Division
2/8/08