

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

In the Matter of :)	
)	
M. L. A. C.)	
)	OAH No. 08-0617-PFD
<u>2007 Alaska Permanent Fund dividend</u>)	DOR No. 2007-063-3321

DECISION

I. Introduction

M. L. A. C. delivered an application for a 2007 Alaska Permanent Fund dividend to the Anchorage office of the Permanent Fund Dividend Division. Because the division does not have her application on file, and Ms. C. does not have evidence required for reapplication, the division's decision to deny her application is affirmed.

II. Facts

M. L. A. C. was living in Anchorage in 2007. During the application period for the 2007 Alaska Permanent Fund dividend, she went to the Anchorage office of the Alaska Permanent Fund division and left her completed application for the 2007 dividend on the counter at the front desk. Because she was running late for work, she did not wait to obtain a receipt or other evidence of delivery.

The division has no timely application from Ms. C. on file,¹ and she has no mailing receipt, return receipt, or other documentary evidence that she timely delivered her application to the division.

III. Discussion

An application for a permanent fund dividend must be filed during the period beginning January 1 and ending March 31 of the dividend year.² The department has authority to prescribe application procedures by regulation.³ The department's regulations state that "[a]n application must be received by the department or postmarked during the application period...to be considered timely."⁴ If an individual timely submits an application, but the division does not

¹ Ex. 7.
² AS 43.23.011(a).
³ AS 43.23.055(2).
⁴ 15 AAC 23.103(a).

have the application on file, the individual may submit a request to reapply.⁵ A request to reapply when a timely submitted hand-delivered application is not on file must be accompanied by evidence that a timely application was received by the department.⁶

Ms. C. has submitted her statement, asserting that she timely delivered her application to the Anchorage office, but she admits that she was in a hurry and did not stay to confirm that the application was “received or marked.” There is no reason to disbelieve Ms. C.’s statement, and it is certainly true that the division’s personnel may have mislaid the application, or that it for some other reason was not placed into the division’s files. Under these circumstances, the division’s regulation mandates the denial of her application: no timely application is on file, and the request for reapplication is not supported by the evidence required by law. Ms. C.’s statement, unsupported by any other evidence, is insufficient.

IV. Conclusion

Ms. C. is ineligible for a 2007 dividend. The division’s denial of her application for a 2007 Alaska Permanent Fund dividend is AFFIRMED.

DATED February 27, 2009.

Signed

Andrew M. Hemenway
Administrative Law Judge

⁵ 15 AAC 23.103(h).

⁶ 15 AAC 23.103(h)(2).

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 31st day of March, 2007.

By: Signed
Signature
Andrew M. Hemenway
Name
Administrative Law Judge
Title

[This document has been modified to conform to technical standards for publication.]