

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

In the Matter of : )  
 )  
S. W. B. )  
 ) OAH No. 09-0100-PFD  
 ) DOR No. 2008-064-7094  
2008 Alaska Permanent Fund dividend )

**DECISION**

**I. Introduction**

S. W. B. did not timely file an application for a 2008 Alaska Permanent Fund dividend. His subsequent request to file a late application was denied, and Mr. B. filed a timely appeal and requested a hearing by correspondence. The case was referred to the Office of Administrative Hearings.

Because Mr. B. did not file a timely application, his request to file a late application must be denied. The division’s decision is therefore sustained.

**II. Facts**

S. W. B. is a life-long Alaskan who lives in No Name City. He has routinely timely applied for and received an annual Alaska Permanent Fund dividend.

Mr. B. and his girlfriend miscommunicated about his application for the 2008 dividend: he thought she would take care of it, and she thought he would. As it turned out, neither of them filed an application for him. At the time, Mr. B. was in the midst of court proceedings and was distracted from his affairs. He did not realize his application had not been filed until August, 2008, when he contacted the division to ask about the status of his application and was informed no application was on file.

**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.<sup>1</sup> The department has authority to prescribe application procedures by regulation.<sup>2</sup> 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.”<sup>3</sup> If an individual timely submits an application, but the division does not have the application on file, the individual may submit a request to reapply.<sup>4</sup> A request to reapply when a timely submitted mailed application is not on file must be accompanied by specified evidence that an application was timely filed: either a mailing receipt, or a mailing

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<sup>1</sup> AS 43.23.011(a).  
<sup>2</sup> AS 43.23.055(2).  
<sup>3</sup> 15 AAC 23.103(a).

return receipt documenting delivery to the department or other evidence of receipt by the department.<sup>5</sup>

Mr. B. candidly admits that he did not file a timely application, as a result of a misunderstanding regarding who was going to fill out the paperwork and send it in. Unfortunately, the division's regulations do not allow an individual who has failed to file a timely application to later submit a request to reapply, except in three situations: (1) the applicant was a minor or a ward of the state; (2) the applicant was disabled as defined in AS 43.23.095, at the time the application;<sup>6</sup> or (3) the applicant was in the military and eligible for hostile fire or imminent danger pay.<sup>7</sup> Mr. B. has not shown that any of these exceptions applies, and therefore neither the division nor the administrative law judge has authority to award him a 2008 dividend.

#### **IV. Conclusion**

Under the statutes written by the legislature, Mr. B.'s late application for a 2008 dividend must be denied. The division's denial of his request to submit a late application is sustained.

DATED June 30, 2009.

Signed

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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 13th day of August, 2009.

By: Signed

\_\_\_\_\_  
Signature

Virginia Blaisdell

\_\_\_\_\_  
Name

Director, Administrative Services Division

\_\_\_\_\_  
Title

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

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<sup>4</sup> 15 AAC 23.103(h).

<sup>5</sup> 15 AAC 23.103(h)(1), (2).

<sup>6</sup> 15 AAC 23.133(b), (d)

<sup>7</sup> AS 43.23.011(b), (c).