

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

IN THE MATTER OF )  
 )  
 R. B. )  
 ) Case No. OAH 09-0116-PFD  
 )  
2008 Permanent Fund Dividend )

**DECISION**

**I. Introduction**

R. B. applied for a 2008 permanent fund dividend. The Permanent Fund Dividend Division (“the division”) determined that Mr. B. was not eligible, and it denied the application initially and at the informal appeal level. Mr. B. requested a formal hearing by written correspondence only.

Because the division does not have a timely application on file for Mr. B. and Mr. B. has not submitted proof of application in one of the required forms, the division’s decision to deny Mr. B.’s application is affirmed.

**II. Facts**

Mr. B. asserts that he mailed an application for a 2008 dividend on March 29, 2008. The division did not receive this application. When he did not receive a dividend in October, Mr. B. filed a second application. This second application was postmarked on October 31, 2008, and the division received it on November 3, 2008.

Mr. B. does not have a mailing receipt, a return mail receipt, or other evidence that the first application was actually delivered to the division. Because he filed by mail and not by using an online application, Mr. B. does not have a computer-generated confirmation number.

Mr. B. states that he has been applying for and receiving dividends since the PFD program began, and he has never had any problem until this application was lost in the mail.

**III. Discussion**

According to 15 AAC 23.103(h),

(h) If 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 a receipt issued by the department;

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

Although Mr. B. has asserted that he mailed an application during the application period and that it was lost in the mail, he has not submitted a mailing receipt, a mailing return receipt documenting delivery to the department, or a receipt issued by the department. By regulation, when the division does not have an application on file for a person, the person must have one of the above forms of proof that an original application was actually mailed. It may be true, as Mr. B. asserts, that he did actually mail an original application during the application period. Unfortunately, Mr. B. does not have a mailing receipt or other evidence that would be acceptable under the regulation to allow him to refile a second application.<sup>1</sup>

#### **IV. Conclusion**

Because Mr. B. has not provided proof that he mailed his 2008 application in the form of a mailing receipt, return receipt, or a receipt issued by the department, the decision of the permanent fund dividend division to deny the application of R. B. for a 2008 permanent fund dividend is **AFFIRMED**.

DATED this 5th day of August, 2009.

By: Signed  
DALE WHITNEY  
Administrative Law Judge

---

<sup>1</sup> A new regulation, 15 AAC 23.103(h)(4), states that “if the previous application was filed on or after January 1, 2009, a notarized affidavit in which the individual attests that the individual mailed or submitted the previous application timely, or a sponsor applying on behalf of the individual attests that the sponsor mailed or submitted the previous application timely; an individual may request to reapply under this paragraph only once during the individual's lifetime.” Unfortunately, this new regulation does not apply to Mr. B.'s case, as his original application would have been filed before January 1, 2009.

### 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 3rd day of September, 2009.

By: Signed  
Signature  
Dale Whitney  
Name  
Administrative Law Judge  
Title

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