

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

In the Matter of :)	
)	
R. G.)	
)	OAH No. 09-0524-PFD
<u>2009 Alaska Permanent Fund dividend</u>)	DOR No. 2009-021-3916

DECISION and ORDER

I. Introduction

R. G. filed a timely application for a 2009 Alaska Permanent Fund dividend. The Permanent Fund Division denied the application. Ms. G. filed a timely appeal and requested a hearing by correspondence. The division’s decision is affirmed.

II. Facts

R. G. was a resident of Alaska in 2008. However, she was absent from the state for more than 180 days, while vacationing, from May 12 until the end of the year.

III. Discussion

AS 43.23.005(a) establishes certain statutory requirements for eligibility for a permanent fund dividend. In addition to Alaska residency, required by AS 43.23.005(a)(2) and (3), AS 43.23.005(a)(6) requires that the individual was absent from the state during the qualifying year for no more than the period allowed by AS 43.23.008(a).

Ms. G.’s application states that she was absent from Alaska while vacationing from May 12, 2008, through the end of the year. This is more than 180 days. A person who is absent from Alaska for more than 180 days during the qualifying year is ineligible for a dividend unless the absence was for a reason allowed by law. Ms. G. has not asserted that she was absent for any of the reasons allowed by law.

IV. Conclusion

R. G. is not eligible for a 2009 Alaska Permanent Fund dividend.

V. Order

The division’s denial of R. G.’s application for a 2009 Alaska Permanent Fund dividend is AFFIRMED.

DATED March 1, 2010

Signed _____
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 6th day of April, 2010.

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

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