

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

IN THE MATTER OF)	
)	
J. B.)	
)	Case No. OAH 09-0555-PFD
<u>2009 Permanent Fund Dividend</u>)	

DECISION

I. Introduction

J. B. timely applied for a 2009 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. At Mr. B.’s request, a formal hearing was held on November 23, 2009. PFD Specialist Peter Scott represented the PFD Division by telephone. Mr. B. did not appear at his hearing or show cause for his failure to appear; this decision is therefore based on the record in accordance with 15 AAC 05.030(j).

Mr. B. is not eligible for a 2009 dividend because his Alaska residency did not begin until after the beginning of the qualifying year.

II. Facts

On his application, Mr. B. wrote that he moved to Alaska on January 18, 2008. On his supplemental schedule he wrote that he moved his household belongings to Alaska, rented a place to live in Alaska, and obtained an Alaska ID card in January, 2008. At the division’s request, Mr. B. submitted a 2009 Prior Year Non-Filer form, on which he reiterated that he moved to Alaska on January 18, 2008. When the division denied his application, Mr. B. requested an informal conference, at which time he explained that he had been a resident from 1985 to 1989 and he inquired whether that fact would affect his eligibility. Mr. B. provided the division with a handwritten letter from a witness stating that Mr. B. “has lived in Alaska these last two years from the end of 2007 to end of 2009.” It is not clear who wrote this letter or how this witness knows that Mr. B. was in Alaska during these times. Based on the evidence in the record, it is more likely than not that Mr. B. lived in Alaska during the 1980s, then ended his Alaska residency when he moved away, and then reestablished his residency when moved back to Alaska on January 18, 2008.

III. Discussion

In order to be eligible for a permanent fund dividend, a person must have been an Alaska resident all through the qualifying year. A person becomes an Alaska resident by being physically present in the state with the intent to remain indefinitely and to make a home in the state.

Although he has been a resident in the past, it appears that Mr. B. ended his Alaska residency in 1989 when he left the state. He then became an Alaska resident again when he moved back to Alaska on January 18, 2008. Because a person must be an Alaska resident for a full calendar before being eligible for a permanent fund dividend, people who moved to the state in 2008 cannot be eligible for a dividend until 2010. Because he moved to Alaska in January of 2008, Mr. B. won't be eligible for a 2009 dividend.

IV. Conclusion

Mr. B. was not a resident for all of 2008, the qualifying year for a 2009 dividend. The division was correctly following the law when it made the decision to deny his application for a 2009 dividend.

DATED this 21st day of December, 2009.

By: Signed _____
DALE WHITNEY
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 22nd day of January, 2010.

By: Signed _____
Signature
Dale Whitney _____
Name
Administrative Law Judge _____
Title

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