

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

IN THE MATTER OF )  
 )  
 O. R. C. )  
 ) Case No. OAH 10-0032-PFD  
 )  
2009 Permanent Fund Dividend )

**DECISION**

**I. Introduction**

L. S. timely applied for a 2009 permanent fund dividend on behalf of her son O. R. C., who was a minor during the application period. The Permanent Fund Dividend Division (“the division”) determined that Mr. R. C. was not eligible, and it denied the application initially and at the informal appeal level. Mr. R. C., who became an adult on December 25, 2009, requested a formal hearing by written correspondence only.

Because Mr. R. C. was not an Alaska resident at the beginning of 2008, he is not eligible for a 2009 dividend.

**II. Facts**

2009 was the first year that an application had been filed for Mr. R. C. On the original application, Ms. S. indicated that Mr. R. C. had been absent from Alaska for more than 180 days during 2008 and that he had been out of state with his grandmother.<sup>1</sup> In answer to the question “why was this child absent?” Ms. S. wrote that “he was living in South America and he came to us on 7/23/08.” Ms. S. answered the question “Date Child’s Most Recent Alaska Residency Began” as July 23, 2008. In Ms. S.’s informal appeal request and in Mr. R. C.’s formal hearing request, boxes are checked indicating that everything in the denial letter and in the informal appeal decision respectively is correct, and that there are no other issues that should be considered. Nothing has been written explaining why the applicant filed an appeal.

**III. Discussion**

In order to qualify for a permanent fund dividend, a person must have been an Alaska resident all through the qualifying year. For 2009 dividends, the qualifying year was 2008. Mr. R. C. was not an Alaska resident until he arrived in Alaska on July 23, 2008. Because he arrived in

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<sup>1</sup> Ms. S. checked a box on the application stating that Mr. R. C. had been adopted during 2007 or 2008. The division made further inquiries and determined that the box was checked in error and that Mr. R. C. is Ms S.’s biological child.

Alaska during 2008, and was not an Alaska resident for the entire year, Mr. R. C. is not eligible for a 2009 dividend. The first year that that Mr. R. C. may qualify for a dividend will be in 2010.

**IV. Conclusion**

Mr. R. C. is not eligible for a 2009 permanent fund dividend, but he might qualify for a 2010 dividend. The division was correctly applying the law when it made the decision to the application of O. R. C. for a 2009 permanent fund dividend.

DATED this 15<sup>th</sup> day of April, 2010.

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 14<sup>th</sup> day of May, 2010.

By: Signed  
Signature  
Terry L. Thurbon  
Name  
Chief Admin. Law Judge  
Title

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