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

In the Matter of:)	
)	OAH No. 13-1562-PFD
M U)	
)	Agency No. 2013-067-0070
2013 Permanent Fund Dividend	_)	

DECISION AND ORDER

I. Introduction

M U applied for a 2013 permanent fund dividend (PFD) on April 3, 2013, three days after the March 31, 2013 deadline. Ms. U argued that her late filing should be excused because she was unable to complete the on-line computer filing process. The Permanent Fund Division (Division) denied the application both initially, and at the informal appeal level, on the basis of untimeliness. Ms. U requested a formal hearing by correspondence.

The Division's denial is affirmed because the application was filed late and did not qualify for an exception to the deadline.

II. Facts

Ms. U has been receiving a PFD for a number of years. She successfully applied for her 2008 - 2012 PFDs on-line.¹ She attempted to apply for her 2013 PFD on-line. She was unsuccessful.² She then filled out a paper 2013 application. She dated the application April 3, 2013 and hand-filed it with the Division that same day.³ The Division denied her application as having been untimely filed.⁴

The Division maintains a database that records unsuccessful attempts to file on-line PFD applications. That database, which only documents applications that have made it past the first page of the application, did not show any attempted filings by Ms. U for the 2013 PFD.⁵

Ms. U's appeal request states that she was not able to complete even the first page of the application on-line, that her submission was rejected due to an incorrect email address, and that she was "disabled by technology."⁶

¹ Ex. 1, p. 3.

² Ex. 3, p. 2; Ex. 5, p. 3.

³ Ex. 1, p. 1.

⁴ Ex. 2.

⁵ Ex. 9, pp. 1, 3.

⁶ Ex. 5, pp. 2 - 3.

III. Discussion

A PFD application must be filed by March 31 of the application year: "[a]n application for a permanent fund dividend shall be filed during the period that begins January 1 and ends March 31 of that dividend year."⁷ There are only two exceptions to the time limits for filing an application. Those are for active duty military personnel who are eligible for hostile fire or imminent danger pay, or for persons who are prevented from timely filing by a physical or mental disability.⁸ An inability to file the application on-line does not fall within either of these two exceptions. Because Ms. U's application was filed after March 31, and because Ms. U does not fall within either of the filing deadline exceptions, the Division is legally required to reject Ms. U's late-filed application.

IV. Conclusion and Order

IT IS HEREBY ORDERED that the application of M U for a 2013 permanent fund dividend is denied.

DATED this 6th day of January, 2014.

<u>Signed</u> Lawrence A. Pederson 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 3rd day of February, 2014.

By:

<u>Signed</u> Signature Jeffrey A. Friedman Name <u>Administrative Law Judge</u> Title

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

⁷ AS 43.23.011(a).

⁸ AS 43.23.011(b)-(c); 15 AAC 23.133(d).