

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.

Signed _____
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: *Signed* _____
Signature
Jeffrey A. Friedman
Name
Administrative Law Judge
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).