

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

In the Matter of)	
)	
C AND T T,)	OAH No. 16-1152-PFD
R AND J T (MINORS))	Agency No. 2016-067-2830 ¹
_____)	

DECISION & ORDER

I. Introduction

C and T T appeal the denial of their late filed 2016 permanent fund dividend (PFD) application. They also appeal on behalf of their minor children, R and J. Mr. C requests an exception to the rule requiring timely filing.

Because there is a strict filing deadline, the Division correctly denied the T family’s PFD applications.

II. Facts

Mr. T requires assistance with PFD filings due to his limited English. Mr. T explained that one of his brothers usually fills out the application for him and his family.² Mr. T and his brother were not speaking this year. As a result, Mr. T’s brother did not fill out the T family applications. Mr. T was not aware of the filing deadline. By the time Mr. T realized he needed to file the applications and found someone to assist, it was already passed the deadline.

The T family’s PFD applications were postmarked April 12, 2016, from No Name, Texas.³ The Division received the applications on April 14, 2016.⁴

The Division notified Mr. T that his PFD application was denied because it was not postmarked or received on or before the March 31, 2016 filing deadline.⁵ The Division upheld its initial denial of the T family’s PFD applications at the informal appeal stage.⁶ The Ts requested a formal hearing, which was held on November 14, 2016. Mr. T participated by phone, and his brother, A C, assisted with translation. Robert Pearson presented the Division’s position.

¹ Agency numbers for the rest of the family: 2016-067-2829; 2016-067-2831; 2016-067-0832.

² Ex. 7, p. 3; T testimony.

³ Ex. 2. Mr. T and his family traveled to No Name, Texas in September 2015 and have not returned. Denial may also be appropriate under the PFD residency requirements. Because the denial is upheld for late-filing, however, this decision does not explore the residency issue.

⁴ Ex. 2.

⁵ Ex. 4.

⁶ Ex. 6; Ex. 8 – 10.

III. Discussion

The PFD application period runs from January 1st to March 31st.⁷ An application must be received by the department or postmarked during the application period to be considered timely filed.⁸ The applicant has the responsibility of ensuring that his application is postmarked or received by this deadline.⁹

The law governing late PFD applications is very strict and does not provide an exception that would allow the Division to accept the T family's late filed application.

IV. Conclusion

IT IS HEREBY ORDERED that the T family's applications for the 2016 permanent fund dividend be DENIED.

DATED this 14th day of November, 2016.

By: Signed
Bride Seifert
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 9th day of December, 2016.

By: Signed
Signature
Bride A. Seifert
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 15 AAC 23.103(a). There are two limited exceptions, based on disability or military status, which do not apply here. See Alaska Regulation 15 AAC 23.133(d); Alaska Statute 43.23.011(a).

⁹ 15 AAC 23.103(g).