

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

In the Matter of)	
)	
D C AND K G, JR., K-D & D-L C, K-S &)	OAH No. 17-0768-PFD
K-B G (minors))	Agency No. 2017-002-0277/0347
_____)	

DECISION

I. Introduction

D C and K G, Jr. filed timely applications for the 2017 Permanent Fund Dividend (PFD) for themselves and their four minor children, K-D and D-L C, and K-S and K-B G. The Permanent Fund Dividend Division denied their applications, both initially and at the informal appeal level, because the family had moved from Alaska, bought a home, and established residency in Nevada, before they filed their 2017 PFD applications. Ms. C and Mr. G requested a formal hearing, which was held on August 29, 2017. Mr. G did not appear, and Ms. C represented the family at the hearing.

The PFD Division’s denial of Ms. C, Mr. G, and their four children’s applications is affirmed because the evidence shows that they did not have the “intent to remain” necessary to be an Alaska resident before the end of the qualifying year and when they filed their applications. This disqualifies them from eligibility.

II. Facts

There is no real dispute about the relevant facts in this case.¹ Ms. C, Mr. G, and their children lived in Alaska for several years until November 27, 2016, when they bought a house and moved to Nevada.² They were absent from Alaska for less than 180 days during 2016.³ Indeed, the family lived in Alaska for all but 34 days in 2016.⁴

Ms. C and Mr. G filed timely applications for the 2017 PFD on January 1, 2017.⁵ They frankly disclosed that they were absent from Alaska and provided current mailing and physical addresses in Las Vegas, Nevada.⁶ Both answered “no” to the question asking

¹ Recording of Hearing.
² Exhibit 1; Recording of Hearing.
³ Exhibit 1; Recording of Hearing.
⁴ Exhibit 1; Recording of Hearing.
⁵ Exhibit 1.
⁶ Exhibit 1.

whether they intended to return to and remain in Alaska indefinitely, explaining that they had bought a house in Nevada.⁷ Although Mr. G works on a fishing vessel out of No Name City for several months each year, his principal home is in Nevada.⁸ He does not have a residence in Alaska, and he has a Nevada driver’s license.⁹

Ms. C, nevertheless, believed that they would still be eligible for the 2017 PFD because the family spent nearly all of 2016—the qualifying year—in Alaska.¹⁰

III. Discussion

To be eligible for a dividend, an individual must be “a state resident *on the date of application*.”¹¹ It is not enough to be a resident throughout the qualifying year (2016); instead, the applicant’s residency must continue through the date the person applies.¹² To be a state resident, a person must have “the intent to remain in the state [Alaska] indefinitely and to make a home in the state.”¹³

When Ms. C and Mr. G applied for a 2017 dividend, they were already living in Nevada with the intent to make that move permanent. This made them Nevada residents, not Alaska residents. Because they lacked the intent to continue making their home in Alaska, Ms. C and Mr. G lost their status as Alaska residents just before the end of the qualifying year, when they bought their home and established residency in a new state. And they were not eligible for a 2017 dividend.

IV. Conclusion

Ms. C, Mr. G, and their four children severed their residency from Alaska before they applied for the 2017 PFD. They do not qualify for a 2017 PFD. The Division’s denial is affirmed.

Dated: September 5, 2017

Signed _____
Jessica L. Srader
Administrative Law Judge

⁷ Exhibit 1.

⁸ Exhibit 1; Recording of Hearing.

⁹ Exhibit 1; Recording of Hearing.

¹⁰ Exhibit 1; Recording of Hearing.

¹¹ Alaska Statute (AS) 43.23.005(a)(2) (emphasis added).

¹² AS 43.23.005(a)(2).

¹³ AS 01.10.055. Residency can continue when an individual is absent from the state, but the intent to remain a resident must continue. *Id.*

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 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 13th day of October, 2017.

By: Signed
Signature
Jerry Burnett
Name
Deputy Commissioner
Title

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