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

In the Matter of)
J T M))
2017 Permanent Fund Dividend)

OAH No. 18-0543-PFD Agency No. 2017-063-0093

DECISION

I. Introduction

Last year, J T M applied for a 2017 Permanent Fund Dividend (PFD). The Permanent Fund Dividend Division found her ineligible, and it denied the application initially and at the informal appeal level. Ms. M requested a formal hearing, which took place on June 19, 2018, with proceedings translated from English to Korean. Peter Scott of the PFD Division and Ms. M both participated.

At the hearing, Ms. M conceded the single fact relevant to this appeal, and it became clear she cannot receive the October 2017 dividend. Most of the discussion then turned to the 2018 PFD. Mr. Scott helpfully explained three items needed relating to 2018:

- 1. An original birth certificate *or* passport for Ms. M.
- 2. An original birth certificate *or* passport for F.
- 3. A filled-out supplemental form, which he is emailing to Ms. M.

These items need to be mailed in, and after examining them, the PFD Division will return items 1 and 2.

The decision below relates only to last year's dividend, the 2017 dividend.

II. Facts

There are no material facts in dispute in this case. J T M is a living adult who first moved to Alaska on February 15, 2016.¹ Prior to that she was living in Los Angeles.²

III. Discussion

The qualifying year for the 2017 dividend was 2016.³ In order to qualify for a PFD, the applicant must, among other things, have been "a state resident during the entire qualifying year."⁴ There are exactly two exceptions to this requirement. One of them (not relevant to this

¹ Admission of Ms. M at hearing; Ex. 1, p. 3 (statements on application); Ex. 5, p. 2.

² Ex. 5, p. 2.

³ AS 43.23.095(6).

⁴ AS 43.23.005(a)(3).

case) applies to certain individuals who die during the qualifying year;⁵ the other (also not relevant) covers certain minors who are born or adopted during the qualifying year or the year preceding it.⁶

To become a state resident in the first instance, one must be physically present in the state.⁷ Because Ms. M did not move to Alaska until February of 2016, she was not a state resident during the whole of 2016. This means she was not eligible for the 2017 dividend.

IV. Conclusion

Although she may look forward to many PFDs in the future if she establishes and maintains Alaska residency, J T M was not eligible for a PFD in 2017 because she had arrived too recently. The decision of the Permanent Fund Dividend Division to deny her application for a 2017 Permanent Fund Dividend is therefore AFFIRMED.

DATED this 19th day of June, 2018.

By:

<u>Signed</u> Christopher Kennedy Administrative Law Judge

⁵ AS 43.23.005(h).

⁶ AS 43.23.005(c).

⁷ *E.g.*, 15 AAC 23.143(b).

OAH No. 18-0543-PFD

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 Rule of Appellate Procedure 602(a)(2) within 30 days after the date of this decision.

DATED this 13th day of July, 2018.

By:	Signed
-	Signature
	Christopher Kennedy
	Name
	Administrative Law Judge
	Title

[This document has been modified to conform to the technical standards for publication. Names may have been changed to protect privacy.]