

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

In the Matter of)	
)	
H S T & T S T (MINOR))	OAH No. 18-1083-PFD
)	Agency No. 2018-066-6381/6382
_____)	

DECISION

I. Introduction

H S T and her daughter, T, appeal the denial of their 2018 Permanent Fund Dividends (PFD).¹ The Division denied the applications as untimely. The informal appeal was also denied. Ms. S T then filed a request for a formal hearing by correspondence. The notice of hearing by correspondence gave the parties until November 28, 2018 to submit documentation for consideration, and until December 12, 2018 to respond to the other’s submission. Ms. S T faxed documents on November 16, 2018. The Division submitted its position statement November 20, 2018. The record closed December 12, 2018 without further submissions.

Because the applications for H and T S T were not timely filed, and there is no applicable exception for which the family is eligible, the Division’s denials of their PFDs are affirmed.

II. Facts

Ms. S T signed the completed PFD applications for her and T on April 2, 2018.² The Division stamped the date of receipt as April 2, 2018, when Ms. S T hand delivered it to the City A PFD office.³

The Division denied her informal appeal because Ms. S T did not dispute the applications were filed late and provided no evidence of any exception permitting a late-filed application.

Following the request for formal hearing by correspondence, Ms. S T provided medical records that T S T received medical treatment in Seattle, WA on March 27-29, 2018.⁴

III. Discussion

The legislature established a strict deadline for PFD applications. The period for applying for a PFD each year ends on March 31 of the dividend year.⁵ An application must be received by

¹ T, born January 12, 2012, is a minor. Her mother is her sponsor. Ms. S T acted on her behalf in this matter.
² Exhibit 1.
³ Exhibit 1.
⁴ Ms. S T faxed 7 pages from Hospital A, which is marked as Exhibit A.
⁵ AS 43.23.011.

the Division or postmarked during the application period to be considered timely.⁶ The applicant is responsible for ensuring that the application is timely delivered to the Division.⁷

Ms. S T signed her PFD application April 2, 2018. She delivered it on April 2, 2018. She does not dispute it was not filed by March 31, 2018. Therefore, the only way to obtain a PFD for her and T would be to provide evidence of an applicable exception.

A. Ms. S T must provide evidence of an applicable exception to receive a PFD for her and for T.

The statutes and regulations governing the PFD program provide very narrow exceptions to late filings. The statute includes a pair of exceptions relating to members of the armed services who are eligible for hostile fire or imminent danger pay.⁸ Ms. S T is not a member of the armed services, however.⁹

Regulation 15 AAC 23.133(d) permits a late application from an individual who was prevented from filing timely by a disability. “An application for a dividend may be filed on behalf of a disabled adult only by the disabled adult’s spouse, parent, legal guardian or other authorized representative.”¹⁰

The disability exception requires proof of a disability.¹¹ However, Ms. S T does not assert she is disabled. Nor does Ms. S T argue that T is disabled. While Ms. S T submitted medical records for treatment for T, this does not prove T is disabled.¹² It merely shows she received medical services on March 27-29, 2018. And there is no exception to applying late for a PFD for a child receiving medical treatment.

While there is no dispute that a child’s medical needs can interfere with a family’s schedule, these circumstances do not create a legal exception for filing the PFD timely. Since Ms. S T has not provided any evidence that she or T are disabled, neither are eligible for a disability exception.

B. Because T is a minor, an exception exists allowing T to apply for her 2018 PFD once she reaches 18.

⁶ 15 AAC 23.103(a).

⁷ 15 AAC 23.103(g).

⁸ AS 43.23.011(b), (c).

⁹ Exhibit 1, p. 1.

¹⁰ 15 AAC 23.123(b); *see also* AS 43.23.055(7)

¹¹ 15 AAC 23.123 (a), (b).

¹² If T were disabled, Ms. S T would still have to present evidence that T’s disability was so profound that it prevented Ms. S T from filing on time; however, because there is no evidence T is disabled, there is no need to evaluate further.

T can still apply for her 2018 PFD when she turns 18.¹³ She will have to reapply once she turns 18, but before she turns 20, if she wants to receive her 2018 PFD.¹⁴ T should keep this decision, so she can use it when she applies as an adult.

IV. Conclusion

Because the PFD applications were filed after the deadline and there are no exceptions that will allow either of them to receive their 2018 PFD at this time, the Division’s decision is AFFIRMED.

Dated: December 17, 2018

By: Signed
Signature
Hanna Sebold
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.]

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 10th day of January, 2019.

By: Signed
Name: Hanna Sebold
Title: Administrative Law Judge

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¹³ 15 AAC 23.133(b); 15 AAC 23.123. As previously indicated, it is unclear if T is disabled or was simply receiving medical care at the end of March 2018. If she is disabled, and remains disabled, another person can apply on her behalf as a disabled adult, once she turns 18.

¹⁴ 15 AAC 23.133(c).