



2017.<sup>8</sup> The requests must be filed within 30 days after the date of the notice of assessment unless the individual demonstrates a reasonable cause for the failure to file within this period.<sup>9</sup> At the formal hearing level, the deadline may be waived if strict adherence to the deadline would work an injustice.<sup>10</sup> Historically the appeal deadlines have only been set aside in particularly compelling circumstances.<sup>11</sup>

Mr. T did not specifically articulate the basis for his delay; however, the basis for his relocation to Oregon was to care for his ailing grandmother. The burden of the daily tasks involved in caretaking for a sick relative can be inferred as a compelling circumstance for delayed filing, so the Division's request for an outright dismissal of a formal appeal is denied.

**B. Mr. T was not a resident of Alaska at the time of his filing, nor did he provide evidence that despite his absence from Alaska, he intended to return to Alaska, with the intent of remaining indefinitely and maintaining a home.**

In order to be eligible for a Permanent Fund Dividend (PFD), one must be a resident throughout the qualifying year and at the time of application for the PFD.<sup>12</sup> The qualifying year for 2017 is the entirety of 2016 through March 31 2017.

A person establishes residency by being physically present in Alaska with the intent to remain indefinitely and make a home.<sup>13</sup> Mr. T was not in Alaska at the time of his filing; Mr. T was in Oregon on March 28, 2018, when he applied for his PFD.<sup>14</sup>

A person who establishes residency, but then leaves Alaska, is no longer an Alaskan resident if he establishes residency in another state or behaves in a manner inconsistent with the intent to remain in Alaska indefinitely and make a home here.<sup>15</sup>

Mr. T moved to Oregon in October 2016.<sup>16</sup> His PFD application read that he did not plan to return to Alaska.<sup>17</sup> While he left some personal items in Alaska, he did so because

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<sup>8</sup> Exhibit 4

<sup>9</sup> 15 AAC 05.010(b)(5).

<sup>10</sup> 15 AAC 05.030(k).

<sup>11</sup> *In re V.D.*, OAH No. 14-0943-PFD at 3 (Commissioner of Revenue 2014).

<sup>12</sup> AS 43.23.005 (a) (2)

<sup>13</sup> AS 01.10.055 (a)

<sup>14</sup> Mr. T testimony; Exhibit 1

<sup>15</sup> AS 01.10.055 (c)

<sup>16</sup> Mr. T testimony

<sup>17</sup> Exhibit 1

of the cost associated with moving all his belongings.<sup>18</sup> He did not provide any evidence that he paid any rent in Alaska to maintain a residence or storage for left behind items in Alaska.<sup>19</sup> Mr. T offered no evidence in support of him maintaining a home in Alaska or to show he remained an Alaskan resident. Instead, he obtained employment and housing in Oregon, where he remains.<sup>20</sup>

#### IV. Conclusion

Mr. T moved from Alaska to Oregon to care for his grandmother. He did not provide evidence to support him remaining an Alaskan resident, which would allow him to receive the PFD even with him in Oregon caring for his grandmother. Instead, the evidence shows he established a residence and employment in Oregon.

The Division's denial is affirmed.

Dated: August 29, 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 25<sup>th</sup> day of September, 20 18.

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<sup>18</sup> Mr. T testimony  
<sup>19</sup> Mr. T testimony  
<sup>20</sup> Mr. T testimony

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

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