

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

In the Matter of)	
)	
N B)	
)	OAH No. 20-0947-PFD
<u>2020 Permanent Fund Dividend</u>)	Agency No. 2020-036-6927

DECISION

I. Introduction

N B timely filed an application for a 2020 Permanent Fund Dividend (PFD), disclosing that she had most recently returned to Alaska to live indefinitely in March 2019. The PFD Division (Division) denied her application initially and at the formal appeal level on the basis that, among other things, she did not prove her Alaska residency prior to January 1, 2019. Because an applicant for a 2020 PFD must establish their Alaska residency for PFD purposes prior to January 1, 2019, and because Ms. B had not yet returned to the State to live here indefinitely until March 2019, the Division’s decision is affirmed.

II. Facts

The facts of this case are largely undisputed. Ms. B filed a paper 2020 PFD application on February 14, 2020.¹ In her application, she noted that she had not received a 2019 PFD. As an explanation, she said that she “[w]as living in City A, Wash. Moved to AK Mar-2019.”² She also stated that she had accepted fulltime employment in Washington in September 1990 and obtained or maintained a vehicle registration in another state or country.³ Although she suggested that her Alaska residency began at birth on June 19, 1956, she also indicated that she moved her household belongings to Alaska and purchased, lease or rented a place to live in Alaska in March 2019.⁴ She also answered “no” to the question of whether she maintained her principal home or stored the majority of her household goods in Alaska continuously since December 31, 2018.⁵

Ms. B’s application was denied by the Division citing that she said her most recent Alaska residency date as beginning in March 2019, and that to be eligible for the 2020 PFD, she

¹ Ex. 1.
² Ex. 1, p. 1.
³ Ex. 1, p. 2.
⁴ Ex. 1, pp. 1, 3.
⁵ Ex. 1, p. 3.

must establish that her most recent Alaska residency for PFD purposes began prior to January 1, 2019.⁶

She timely filed a request for informal appeal largely addressing issues not raised or relied upon by the Division in its denial.⁷ However, she did indicate that “I am a Disabled Person, not much income, we’ve been in Alaska for 17 months since March 31, 2019. We received a letter of denial if I have to I will get a lawyer.”⁸ The Division then issued an informal appeal decision again denying Ms. B’s application. Specifically, it did so because her: 1) most recent Alaska residency date is after January 1, 2019; 2) she failed to prove her identity with her original birth certificate or passport; and 3) she failed to prove that she meets the definition of “state resident” for PFD purposes for the entirety of 2019, the qualifying year for the 2020 PFD.⁹

Ms. B timely filed a request for formal hearing. She sought both a hearing by written correspondence *and* an in-person hearing. She also admits as true facts 1-7 from the informal hearing decision.¹⁰ She supplied a copy of her Alaska Real I.D. and birth certificate.¹¹ The hearing in this matter was subsequently noticed by the Office of Administrative Hearings as a hearing by correspondence.¹² Ms. B made no objection to proceeding in this manner as opposed to via an in-person hearing. Finally, although the Division’s notice of denial and informal appeal decision both asked her to supply documents evidencing that her last Alaska residency began before January 1, 2019, no such documents were ever provided.¹³

The Division subsequently filed its position statement and exhibits.¹⁴ Based on submission of all the documentation in this case, it is now ripe and ready for ruling.

III. Discussion

The qualifying year for the 2020 dividend was 2019.¹⁵ To be eligible for a PFD, a person must be an Alaska resident during the *entire* qualifying year.¹⁶

To become a state resident in the first instance, after being a resident of another state, one

⁶ Ex. 2, p. 1.

⁷ Ex. 3.

⁸ Ex. 3, p. 1.

⁹ Ex. 4.

¹⁰ Ex. 5, p. 1.

¹¹ Ex. 5, pp. 7-8.

¹² Notice of Hearing by Correspondence, dated December 1, 2020.

¹³ Ex. 2, p. 1; Ex. 4, p. 2.

¹⁴ Formal Hearing Position Statement, dated December 17, 2020; Formal Hearing Exhibit Letter and Exhibits, dated December 17, 2020.

¹⁵ AS 43.23.295(6).

¹⁶ AS 43.23.005(a)(3) (emphasis added).

must be physically present in the state.¹⁷ Because Ms. B did not move back to Alaska until March of 2019, she remained a nonresident in January and February, and thus she was not a state resident during the whole span of 2019. This means she was not eligible for the 2020 dividend.

IV. Conclusion

The Division's decision denying Ms. B her application for a 2020 Permanent Fund Dividend is AFFIRMED.

DATED this 24th day of February 2021.

By: Signed
Z. Kent Sullivan
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 Rule of Appellate Procedure 602(a)(2) within 30 days after the date of this decision.

DATED this 22nd day of March, 2021.

By: Signed
Signature
Z. Kent Sullivan
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.]

¹⁷ *E.g.*, 15 AAC 23.143(b).