

**BEFORE THE ALASKA OFFICE OF ADMINISTRATIVE HEARINGS**

In the Matter of )  
 )  
COSTCO WHOLESALE CORP & SUBS ) OAH No. 20-0418-TAX  
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\_\_\_\_\_ )

**DECISION**

**I. Introduction**

For many years, with some few exceptions, Alaska has been requiring that taxpayers file tax returns electronically. Recent changes in law have reduced the number of exceptions to this rule.

In 2019, Costco Wholesale Corporation and Subsidiaries filed an amended 2016 Alaska corporate income tax return on paper. Because Costco failed to file its amended return electronically, the Alaska Department of Revenue assessed Costco a penalty of \$11,801.11. The penalty represents one percent of Costco’s total tax for the year.

Costco now appeals the assessment of the penalty. It argues that: (1) under an exception spelled out in the Department’s regulations, it was not required to electronically file its amended return; (2) even if electronic filing was required, the penalty is limited to \$25; and (3) the penalty should be abated because Costco had reasonable cause for filing its amended return in paper form.

The facts and law, however, support the Department’s actions in imposing a penalty. Costco cannot rely on an exception to electronic filing found in a regulation because that exception had been eliminated by a statute. Further, because the penalty is based on the total tax due, not the tax due under the wrongfully-filed return, the Department properly assessed the penalty amount. Finally, Costco has not demonstrated reasonable cause for failing to file electronically because it had control over the form of the filing and chose to file by paper. Accordingly, the penalty assessed by the Department is affirmed.

**II. Facts**

Costco filed its amended 2016 Alaska corporation net income tax return on December 19, 2019. It filed the amended return on a paper form. Its final net Alaska income tax for 2016 was \$1,180,111.<sup>1</sup> In its amended return, return, however, Costco sought a refund of of \$32,627.<sup>2</sup>

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<sup>1</sup> Costco 2016 Alaska Corporation Net Income Tax Return (December 19, 2019) at 1 (TAX 18).  
<sup>2</sup> *Id.*

Costco amended its Alaska tax return based on adjustments it had made to its federal tax return for the year ended August 31, 2017.<sup>3</sup>

In adjusting its federal return, Costco submitted a paper version of federal Form 1120X.<sup>4</sup> The Internal Revenue Service did not require that this form be electronically filed.

In Alaska, however, the rules for electronic filing were stricter. Because Costco had not electronically filed its amended return with the Department, the Department assessed Costco with a penalty. The penalty was \$11,801.11, which represents one percent of Costco's total tax owing, after amendment, for 2016.<sup>5</sup> No additional tax was assessed and the Department refunded the requested \$32,627 to Costco.<sup>6</sup>

In challenging the assessment, Costco timely requested an informal conference with the Department.<sup>7</sup> Costco raised the same three arguments there that it makes here: first, that the paper filing was permitted under the Department's regulation, 15 AAC 20.150(a) (now repealed).<sup>8</sup> Under this regulation, a taxpayer may submit its amended Alaska return in the same form as its federal amended return. Second, it argued that even if the penalty applied, it was limited to \$25 because Costco's amended return showed a refund due. In Costco's view, the penalty should be based on the amount due in the wrongly-filed return. Third, Costco asserted that it had reasonable cause for not filing its amended return electronically because its agent's computer system did allow for electronic filing of this particular form. Costco concluded that this constituted a matter beyond its control and therefore the penalty should be waived.<sup>9</sup>

The Informal Conference Decision rejected Costco's arguments. Regarding the applicability of the regulation, the Department found that Alaska Statute 43.05.045 was controlling. The Department concluded that the statute left no doubt that electronic filing was required.<sup>10</sup> It also confirmed that the penalty was correctly calculated at \$11,801.11 and that Costco had failed to demonstrate reasonable cause for not filing electronically.<sup>11</sup>

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<sup>3</sup> Costco Pre-Hearing Memorandum (June 25, 2020) at 1.

<sup>4</sup> *Id.* at 1, 3.

<sup>5</sup> Notice (February 25, 2020) at 1 (TAX 100).

<sup>6</sup> *Id.*; Letter from Costco to Tax Division (December 16, 2019) (TAX 99); Informal Conference Decision (April 6, 2020) at 2 (TAX 11).

<sup>7</sup> Request for Informal Conference (February 28, 2020) (TAX 103-109).

<sup>8</sup> 15 AAC 20.150 is now repealed. See Order Adopting Changes to Regulations of the Department of Revenue (August 3, 2020). The repeal became effective on September 20, 2020, meaning that the regulation had not been repealed when Costco filed its tax return or the parties submitted their briefs in this case to the Office of Administrative Hearings. Therefore, this decision will not refer to the regulation as a former regulation.

<sup>9</sup> Email exchange between Tayva Taylor and Michell Rodriguez (March 20, 2020) (TAX110-15).

<sup>10</sup> Informal Conference Decision (April 6, 2020) at 2 (TAX 117).

<sup>11</sup> *Id.* at 2-3 (TAX 117-18).

Costco timely appealed the Department’s informal conference decision to the Office of Administrative Hearings.<sup>12</sup> The parties agreed to submit the appeal on the record.<sup>13</sup> Neither side moved for summary adjudication or argued that the standards for summary adjudication should apply to this decision.<sup>14</sup>

### III. Discussion

#### A. Was Costco required to file its amended return electronically?

Costco begins its argument with a cite to 15 AAC 20.150(a).<sup>15</sup> This regulation set out when a taxpayer is required to file electronically. Under the regulation, “[a] corporation required to electronically file its federal return is required to electronically file its Alaska return.”<sup>16</sup> Electronic filing is allowed, but not required when the taxpayer is “not required to electronically file its federal return.”<sup>17</sup> Costco asserts that because its amended return was not required to be electronically filed with the IRS, and in fact was not electronically filed with the IRS, it was not required to electronically file its amended Alaska return.<sup>18</sup>

15 AAC 20.150(a) was adopted in 2015. In 2016, however, the legislature adopted AS 43.05.045. This statute became effective on July 1, 2016. It requires electronic filing for returns and reports and includes a penalty for failing to file electronically:

Unless an exemption or waiver is granted under (b) of this section, a taxpayer required to submit a return or report for a tax levied under this title or for any other tax administered by the department shall submit the return or report electronically in a format prescribed by the department. Failure to comply with this section may result in a civil penalty under AS 43.05.220(f).<sup>19</sup>

This statute does not allow for any exceptions to the electronic filing requirement other than the exemption or waiver that is permitted under subsection (b) of the statute. That exception applies to a taxpayer who does not have the capability to submit a return electronically.<sup>20</sup> Although subsection (b) does not apply to this case, the fact that the legislature allowed this exception, but

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<sup>12</sup> See generally Letter from Michele Borens to Office of Administrative Hearings (May 5, 2020).

<sup>13</sup> Joint Proposed Schedule and Proposed Order on Schedule, (May 19, 2020); Scheduling Order (May 21, 2020).

<sup>14</sup> Unlike summary adjudication, when an appeal is submitted for a decision on the record, the decisionmaker is not required to hold an evidentiary hearing if material facts are in dispute. Under this process, the decisionmaker will make findings of fact on the record without having to interpret facts in the light most favorable to the nonmoving party. See *In re Sodexo and Subs.*, OAH No. 18-0397-TAX (OAH 2019) at 6 n.41.

<sup>15</sup> Costco Pre-Hearing Memorandum at 2-3.

<sup>16</sup> AS 15 AAC 20.150(a).

<sup>17</sup> AS 15 AAC 20.150(c).

<sup>18</sup> Costco Pre-Hearing Memorandum at 3.

<sup>19</sup> AS 43.05.045.

<sup>20</sup> AS 43.05.045(b).

no other, is evidence that all other existing exceptions to the electronic-filing requirement were eliminated by the plain language of subsection (a). Because 15 AAC 20.150(a) allowed an exception to electronic filing requirement based on the form of the underlying federal return, it appears to conflict with AS 43.05.045.

“A regulation which differs substantively from the clear language of the statute [] would be invalid.”<sup>21</sup> Administrative agencies are created by statute and, therefore, must find from within the statute the authority for the exercise of the power they claim.<sup>22</sup> When the legislature adopts a statute that supersedes and impliedly repeals a regulation, the regulation would no longer be valid.<sup>23</sup>

The Department determined that 15 AAC 20.150 was superseded by AS 43.05.045.<sup>24</sup> Under the circumstances here, the regulation allows Costco to avoid electronic filing with the Department whereas the statute requires it.<sup>25</sup> In addition, as stated above, the statute itself describes the only exemption, which is strong evidence other exemptions were impliedly repealed.<sup>26</sup> Consequently, the Department determined that the regulation must give way to the statute. In August 2019, it publicly noticed that the regulation was being repealed because it “has been superseded by AS 43.05.045.”<sup>27</sup>

Costco has not argued that the regulation was consistent with the statute. Rather, the only argument made by Costco is that the regulation was still on the books, and, therefore, it was entitled to rely on it.<sup>28</sup> Therefore, the Department’s determination that the regulation was superseded by the statute is affirmed.

Notably, this is not a case where the taxpayer was unaware of the change in law. Costco was specifically placed on notice by the Department of the statute’s new requirements in January

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<sup>21</sup> *Muller v. BP Expl. (Alaska) Inc.*, 923 P.2d 783, 792 n.9 (Alaska 1996); *see also, e.g., Mech. Contractors of Alaska, Inc. v. State, Dep’t of Pub. Safety*, 91 P.3d 240, 244 (Alaska 2004) (in determining validity of regulation, court “will consider whether the regulation conflicts with any other statutes”); *Chevron, U.S.A, Inc. v. Natural Resources Defense Counsel, Inc.*, 467 U.S. 837, 842-43 (1984).

<sup>22</sup> *Alaska State Comm’n for Human Rights v. Anderson*, 426 P.3d 956, 962-63 (Alaska 2018).

<sup>23</sup> *Cf., e.g., Oldenkamp v. United Amer. Ins. Co.*, 619 F.3d 1243, 1247 (10<sup>th</sup> Cir. 2010) (explaining that “the regulation cannot logically be used to resolve a conflict between statutes when the regulation was promulgated before some of the statutes in conflict” and that when laws seem to conflict, more specific and more recent law will control over earlier law).

<sup>24</sup> Department Exhibit C.

<sup>25</sup> Compare 15 AAC 20.150 with AS 43.05.045.

<sup>26</sup> *See, e.g., Adams v. City of Tenakee Springs*, 963 P.2d 1047, 1052 n.6 (Alaska 1998) (“Legislation which operates to revise the entire subject to which it relates, gives strong implication of a legislative intent . . . to repeal former statutory law.” (quoting 1A Norman J. Singer, *Sutherland Statutory Construction* § 23.13, at 366 (5th ed.1993) (footnote omitted by the court))).

<sup>27</sup> Department Exhibit C.

<sup>28</sup> Costco Pre-Hearing Memorandum at 2-3.

2017, well in advance of the issues giving rise in this case.<sup>29</sup> Further, before Costco filed its amended return in December 2019, the Department had publicly noticed the process of repealing its regulation.<sup>30</sup> Additionally, Costco admits that it knew about the electronic filing requirement.<sup>31</sup> It explains that it made an effort to file electronically, but did not do so because its agent's computer program could not accommodate electronically filing this return.<sup>32</sup> Thus, Costco cannot argue that it reasonably relied on the obsolete regulation. Its reason for violating the statute was due to a software limitation, not a mistake of law.<sup>33</sup>

The holding of this decision is limited to its facts and circumstances. Here, we have a change in statute that the Department itself determined superseded a regulation. The Department provided notice to taxpayers that the regulation was being repealed. Although the taxpayer knew the regulation was being repealed, the taxpayer elected to ignore the statutory requirement and instead follow the obsolete regulation. Nothing in this decision should be interpreted to affect the authority of the Department to adopt regulations that are necessary to administer the revenue laws of the state.<sup>34</sup>

In sum, Costco was required to electronically file its amended return. The only question is whether the penalty was appropriately imposed and, if so, whether reasonable cause exists for Costco having failed to file electronically.

#### **B. Was the penalty correctly assessed?**

Costco argues that to the extent a penalty is properly imposed, it should be limited to \$25 because no further taxes were due under its amended return.<sup>35</sup> The Department asserts that the penalty in this instance is one percent of the total tax due before payment.<sup>36</sup> Because the penalty statute is unambiguous as applied on these facts, the Department's position prevails.

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<sup>29</sup> Letter from the Department to Costco, dated January 17, 2017 (TAX 000001); Department Response to Appellant's Pre-Hearing Memorandum at Ex. B ("The requirement to file returns electronically equally applies to amended returns for periods ending after July 1, 2016.").

<sup>30</sup> Department Exhibit C at 1 (August 21019 Public Notice Regulations for Repeal). *See generally*, Department Response to Appellant's Pre-Hearing Memorandum at Ex. C; Costco 2016 Alaska Corporation Net Income Tax Return, dated December 16, 2019, at 1 (TAX 000018).

<sup>31</sup> Costco Pre-Hearing Memorandum at 5.

<sup>32</sup> *Id.*

<sup>33</sup> *Id.*

<sup>34</sup> *See, e.g.*, AS 43.05.080 ("The department shall adopt and publish regulations necessary for the enforcement of the tax, license, or excise tax laws administered by it."); *State, Dep't of Revenue v. OSG Bulk Ships, Inc.*, 961 P.2d 399, 407 (Alaska 1998) (according regulations adopted by Department "a presumption of validity; applying deferential review with respect to the efficacy of a regulation" and refusing to review wisdom of regulation).

<sup>35</sup> Costco Pre-Hearing Memorandum at 3-4.

<sup>36</sup> State of Alaska, Department of Revenue's Response to Appellant's Pre-Hearing Memorandum at 6-7.

A taxpayer's penalty for a failure to file a return electronically is addressed by AS 43.05.220(f):

Unless the department determines that failure to comply with AS 43.05.045 is due to a reasonable cause, the department shall assess a civil penalty of \$25 or one percent of the total tax before any payment, whichever is greater, against a taxpayer who fails to submit electronically a return or report under AS 43.05.045.<sup>37</sup>

The question here is whether the penalty is limited to the tax due under the specific return? Or does it apply to the total tax for the tax year for which a return or report was not electronically filed.

The meaning of statute is determined by looking at its plain language, its legislative history and intent, and the purpose of the statute.<sup>38</sup> The Alaska Supreme Court has refused to mechanically apply the plain meaning rule when interpreting statutes. Instead, it has adopted a sliding scale approach. Under this analysis:

[t]he plainer the statutory language is, the more convincing the evidence of contrary legislative purpose or intent must be. We apply this sliding scale approach even if a statute is facially unambiguous. Canons of interpretation can also provide useful aids in our efforts to interpret a statute.<sup>39</sup>

In construing the meaning of a statute, the decisionmaker should avoid adding terms that do not exist.<sup>40</sup>

Here, the parties have been unable to provide any legislative history regarding AS 43.05.220(f) that sheds light on the legislative meaning or intent behind the penalty provision. Therefore, we can rely on the plain meaning of the statute. The statute states that the penalty will be "\$25 or one percent of the *total* tax before any payment."<sup>41</sup> It is significant that the legislature included the word "total." A common dictionary defines "total" to mean "of or relating to something in its entirety" and "constituting an entire number or amount."<sup>42</sup> It follows that, by using the word "total," the legislature was looking beyond simply the amount that might be due regarding the specific filing the taxpayer failed to submit electronically. Because many taxpayers are often required to make numerous filings with the Department throughout the year, the use of

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<sup>37</sup> AS 43.05.220(f).

<sup>38</sup> *State, Dept. of Commerce, Community & Economic Development, Div. of Ins. v. Alyeska Pipeline Service Co.*, 262 P.3d 593, 597 (Alaska 2011); *Municipality of Anchorage v. Suzuki*, 41 P.3d 147, 150 (Alaska 2002).

<sup>39</sup> *Id.* (citations omitted).

<sup>40</sup> *Municipality of Anchorage v. Suzuki*, 41 P.3d 147, 151 (Alaska 2002).

<sup>41</sup> AS 43.05.220(f) (emphasis added).

<sup>42</sup> *Websters Third New Int'l Dict.* (unabridged) (Merriam-Webster, Inc. 1986) at 2414.

the term “total” shows the legislature intended the penalty to be based on the total sum that the taxpayer may owe for the year.

Also significant is the statute’s use of the indefinite article “a” rather than the definite article “the” before the words “return or report.” The Alaska Supreme Court has recognized that “the definite article ‘the’ particularizes the subject which it precedes [and] is a word of limitation as opposed to the indefinite or generalizing force of ‘a.’ ”<sup>43</sup>

Here, the statute states that a penalty will be owed when a taxpayer who fails to submit electronically “a” return or report under AS 43.05.045 as opposed to “the” return or report or report under AS 43.05.045. In other words, the statute contemplates a taxpayer will have more than one filing with the Department in any given year. Rather than limiting the penalty to “the” return or report that was not electronically filed, the statute instead imposes a penalty anytime “a” return or report is not electronically filed.<sup>44</sup>

Had the legislature intended to limit the penalty’s application to the greater of \$25 or one percent of the return at issue, as Costco suggests, it certainly could have done so. But this would have required reading additional language into the statute or altering it. For example, the statute could be written so that “a civil penalty of \$25 or one percent of the ~~total~~-tax before any payment, whichever is greater, against a taxpayer who fails to submit electronically ~~a~~-the return or report under AS 43.05.045”. Or alternatively, “a civil penalty of \$25 or one percent of the ~~total~~-tax before any payment for that return, whichever is greater, against a taxpayer who fails to submit electronically a-the return or report under AS 43.05.045.” Either way, arriving at the interpretation Costco now suggests would have required reading additional language into the statute. Doing so is simply not allowed.<sup>45</sup>

In sum, the wording of the statute makes clear that the penalty applies to the total tax owing for the year anytime a taxpayer fails to file a return or report with the Department electronically. And, as both parties appear to acknowledge, in this instance, one percent of Costco’s tax liability for the year amounts to \$11,801.11.<sup>46</sup> Accordingly the Department correctly calculated the amount of the penalty.

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<sup>43</sup> *Hakala v. Atxam Corp.*, 753 P.2d 1144, 1148 (Alaska 1988) (quoting *Brooks v. Zabka*, 168 Colo. 265, 269, 450 P.2d 653, 655 (1969)).

<sup>44</sup> AS 43.05.220(f).

<sup>45</sup> *Municipality of Anchorage v. Suzuki*, 41 P.3d at 151.

<sup>46</sup> Costco Wholesale Corp.’s Pre-Hearing Memorandum at 1-2; State of Alaska, Department of Revenue’s Response to Appellant’s Pre-Hearing Memorandum at 6-7.

### C. Does reasonable cause exist to waive the penalty?

As the parties acknowledge, Alaska law allows a waiver of penalties for a taxpayer's failure to submit an electronic return.<sup>47</sup> Costco contends that it is entitled to a waiver of the penalty because the advanced tax software it used no longer supported electronic filing of the return at issue. Costco also asserts that it reasonably relied on the Department's regulation, 15 AAC 20.150(a) in concluding that it was not required to file the amended return electronically.<sup>48</sup> In this instance, Costco has not demonstrated reasonable cause for failing to file its return electronically.

Alaska Statute 43.05.220(f) requires the assessment of a penalty for failing to file a return or report electronically, unless reasonable cause is demonstrated. The taxpayer bears the burden of proof in establishing reasonable cause.<sup>49</sup> The Department will interpret "reasonable cause" by applying federal authority, specifically IRC § 6651 and Treasury Regulations § 301.6651-1(c).<sup>50</sup> As the Alaska Supreme Court has explained, the reasonable cause exception only protects "against events that prove unavoidable despite the exercise of ordinary business care to avoid them and that unavoidably prevent a timely filing, once they occur."<sup>51</sup>

Here, Costco argues that its accounting firm's software was unable to file the return electronically. To Costco, that makes the issue something that was beyond its control.<sup>52</sup>

A similar argument, however, was rejected by the Alaska Supreme Court in *State, Dep't of Revenue v. DynCorp and Subsidiaries*.<sup>53</sup> There, the taxpayer had sought to rely on its internal protocols for filing state returns. The court rejected that argument because the choice of when to file was within the taxpayer's control.<sup>54</sup>

The same is true here. Costco's filing of a paper return was avoidable. Costco was instructed by way of a notice as early as January 2017 of the electronic filing requirement.<sup>55</sup> Yet, it did not file the amended paper return at issue here until December 19, 2019.<sup>56</sup> Thus, it had over

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<sup>47</sup> AS 43.05.220(f); Costco Pre-Hearing Memorandum at 4-5; State of Alaska, Department Response to Appellant's Pre-Hearing Memorandum at 7-10.

<sup>48</sup> Costco Pre-Hearing Memorandum at 4-5.

<sup>49</sup> AS 43.05.455(c); *In re McMullin*, OAH No. 07-0213-TAX at 2 (Office of Admin. Hearings 2008).  
<sup>50</sup> 15 AAC 05.200.

<sup>51</sup> *State, Dep't of Revenue v. DynCorp and Subs.*, 14 P.3d 981, 989 (Alaska 2000).

<sup>52</sup> Costco Pre-Hearing Memorandum at 4-5.

<sup>53</sup> 14 P.3d at 987.

<sup>54</sup> *Id.*

<sup>55</sup> Letter from the Department to Costco, dated January 17, 2017 (TAX 1); Department Response at Ex. B ("The requirement to file returns electronically equally applies to amended returns for periods ending after July 1, 2016.").

<sup>56</sup> Costco 2016 Alaska Corporation Net Income Tax Return, received December 19, 2019, at 1 (TAX 18).

35 months or nearly three years between the time it was originally notified of the electronic filing requirement and the time that it actually submitted its amended paper return, to anticipate and prepare for filing electronically.

Further as the Department explains, Costco could have used the Department's online web-based service, "Revenue Online" to file its amended return.<sup>57</sup> As noted on the Department's website, Alaska Revenue Online is:

a way in which customers can conveniently and securely conduct business with the Department of Revenue, Tax Division on their computers, laptops, smartphones, and tablets.

This service will enable you to apply for licenses, file and pay taxes, upload documents, correspond with the Department of Revenue, Tax Division, and view tax accounts and balances. All of this and more can be accomplished at your convenience through internet access to Revenue Online.

Revenue Online is not tax preparation software. It is a quick and secure way to file your tax return and license requests electronically. You will receive a confirmation code upon successful submission of your return or license request. Keep this code with your tax records.<sup>58</sup>

Finally, Costco could have sought a waiver per AS 43.05.045(b). That section provides that a taxpayer can seek an exemption to the electronic filing requirement if the taxpayer submits satisfactory evidence that it does not have the capability to submit a return or report electronically.<sup>59</sup> An application for the exemption, however, must be submitted *before* a return or report is due.<sup>60</sup>

In this instance, Costco did none on these things. Instead, it has sought to rely on a regulation that it knew had been superseded by a statute and was therefore being repealed.<sup>61</sup> Accordingly, Costco failed take appropriate steps to electronically file its amended return and has failed to demonstrate reasonable cause for waiver of the penalty.

#### **IV. Conclusion**

The Department correctly concluded that Costco was required to electronically file its amended 2016 corporate income tax return. The Department was also proper in imposing a penalty on Costco pursuant to AS 43.05.045(b) for its failure to do so. The penalty status is unambiguous, and by its plain reading, requires Costco to pay \$25 or one percent of the total tax

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<sup>57</sup> Department Response at 9.

<sup>58</sup> See <https://online-tax.alaska.gov/ATP/WebDoc/#4>.

<sup>59</sup> AS 43.05.045(b).

<sup>60</sup> *Id.*

<sup>61</sup> Costco Pre-Hearing Memorandum at 3-4.

before any payment, whichever is greater. A plain reading of the statute makes clear that the one percent penalty is to be calculated based on the total tax owing by the taxpayer for the year, as opposed to simply the return that was paper filed. Here, one percent of Costco's total tax for the year is \$11,801.11 and the Department was correct in its assessment of the penalty. Finally, Costco has failed to demonstrate reasonable cause for waiver of the penalty because the choice of how to file was within its control. Therefore, the Department's decision is affirmed.

DATED: September 29, 2020.

By: Signed  
Stephen Slotnick  
Administrative Law Judge

#### NOTICE

This is the decision of the Administrative Law Judge under AS 43.05.465(a). Unless reconsideration is ordered, this decision will become the final administrative decision 60 days from the date of service of this decision.<sup>62</sup>

A party may request reconsideration in accordance with AS 43.05.465(b) within 30 days of the date of service of this decision.

When the decision becomes final, the decision and the record in this appeal become public records unless the Administrative Law Judge has issued a protective order requiring that specified parts of the record be kept confidential.<sup>63</sup> A party may file a motion for a protective order, showing good cause why specific information in the record should remain confidential, within 30 days of the date of service of this decision.<sup>64</sup>

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with AS 43.05.480 within 30 days after the date on which this decision becomes final.<sup>65</sup>

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

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<sup>62</sup> AS 43.05.465(f)(1).

<sup>63</sup> AS 43.05.470.

<sup>64</sup> AS 43.05.470(b).

<sup>65</sup> AS 43.05.465 sets out the timelines for the decision becoming final.