

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

In the Matter of:)
)
F.P.) OAH No. 22-0783-PFD
) Agency No. 2021-061-8442

DECISION

I. Introduction

F.P. timely applied for a 2021 Permanent Fund Dividend (PFD). The Permanent Fund Dividend Division (Division) denied her application after she did not respond to the Division’s request for information. F.P. timely requested an informal appeal of the denial. The Division subsequently denied her informal appeal request on June 23, 2022. F.P. had thirty days thereafter to request a formal appeal. F.P. late filed her formal appeal request on September 15, 2022

The record in this case shows that F.P. was late in requesting a formal hearing by 53 days. There is no evidence in the record showing a reasonable cause for the late request. As a result, this case is dismissed and the denial of F.P.’s application for the 2021 PFD is therefore AFFIRMED.

II. Facts

F.P. applied for the 2021 PFD on March 31, 2021. On that application, she checked the “yes” box to the question asking if she had received the prior year’s dividend and the “no” boxes to the questions if she had been absent from the State of Alaska for either 90 days or 180 days during the immediately prior year.¹ On September 24, 2021, the Division sent F.P. notice her application could not be processed until she provided an explanation for why she did not apply for the 2020 PFD. The deadline for providing the information was October 24, 2021, and F.P. was advised if she did not provide the requested information by that deadline “this application may be denied.”²

F.P. did not respond to the Division’s request for information. She was then notified on December 10, 2021 that her application for the 2021 PFD was denied.³ F.P. then timely

¹ Ex. 1, pp. 1 – 2.
² Ex. 2.
³ Ex. 3.

filed a request for an informal appeal. In that request, she explained that she was “out of town at the time” and thought that she had filed for the 2020 PFD, but that she forgot to do so. She attributed the forgetting to file to “lots of stress w/ Covid.”⁴

The Division then contacted F.P. by email on January 28, 2022. That email asked her to complete, sign, and return ‘the attached 2021 Adult Prior Year Non-Filer form’ by February 27, 2022. It also notified her that if she did not return the completed and signed form by the deadline, that it could result in her application being denied.⁵

F.P. did not return and complete the 2021 Adult Prior Year Non-Filer form. The Division notified her on June 23, 2022 that her informal appeal was denied as a result and that her 2021 PFD application remained denied. F.P. had 30 days after that notice to file a formal appeal.⁶

The Division received a request for formal hearing from F.P. on September 15, 2022, 53 days after the 30-day deadline for filing the request. In that request, F.P. discussed her reasons for forgetting to file the 2020 PFD and returned the completed signed 2021 Adult Prior Year Non-Filer form, along with a completed signed 2020 Audit form.⁷

F.P.’s formal hearing was held on October 21, 2022. F.P. and Delilah Bernaldo, a PFD Special I with the Division, both testified. Ms. Bernaldo’s testimony established the sequence of events. F.P.’s testimony established that she has a traumatic brain injury arising from a vehicle accident in 2021, although she is not disabled, and that she is often overwhelmed by events and paperwork and tends to put things off.

III. Discussion

By regulation, the time limit to further appeal an informal appeal decision is “within 30 days after the date the . . . decision is issued.”⁸ There is no dispute that F.P. missed that deadline.

⁴ Ex. 4.
⁵ Ex. 5.
⁶ Ex. 6.
⁷ Ex. 8.
⁸ 15 AAC 05.030(a).

The 30-day appeal window does not apply if the applicant “demonstrates a reasonable cause for the failure to file within this period.”⁹ Similarly, the administrative law judge may waive the appeal deadline if adherence to it “would work an injustice.”¹⁰

F.P. has done nothing to demonstrate reasonable cause for the delay. Although she has a traumatic brain injury, she is not disabled, and there is nothing in the record to support a finding that she was prevented or impeded from filing her appeal. There is also nothing in the record to suggest that adhering to the appeal deadline would work an injustice.

The deadline for initiating an appeal serves an important purpose. It prevents the unlimited revisiting of decisions long in the past. Historically, the appeal deadlines have only been set aside in particularly compelling circumstances,¹¹ and none have been shown here.

IV. Conclusion

F.P. did not timely appeal the denial of her 2021 PFD application. Her appeal is therefore dismissed.

Dated: October 26, 2022

By: Signed _____
Name: Lawrence A. Pederson
Title: 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 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 21st day of November, 2022.

By: Signed _____
Name: Lawrence A. Pederson
Title: Administrative Law Judge

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

⁹ 15 AAC 05.010(b)(5).

¹⁰ 15 AAC 05.030(k).

¹¹ Prior decisions regarding the enforcement or waiver of PFD appeal deadlines can be found at <http://doa.alaska.gov/oah/Decisions/pfd.html>.