

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

In the Matter of:	)	
	)	
C.C.	)	OAH No. 22-0852-PFD
_____	)	Agency No. 2022-066-3613
	)	

**DECISION**

**I. Introduction**

C.C.’s husband thought he submitted an electronic application for his wife’s 2022 Permanent Fund Dividend (“PFD”). But neither the C Family nor the Division have any record of this application. The C Family discovered this after the deadline had passed. C.C. submitted a late-filed paper application, which the Division denied as untimely. It is unclear what technical difficulties D.C. encountered such that he believed he had submitted his wife’s application, but the Division shows no record of C.C. even starting an electronic application. What is clear, from C.C.’s own testimony and the electronic application process itself, is that C.C. did not sign her application. The applicant’s signature is an essential, statutorily required element of an application. Thus even if the application had been timely submitted — something there is no record of occurring — that application would have been incomplete without a signature. Accordingly, the Division’s denial of her application is affirmed.

**II. Background**

An adult applying for a PFD is responsible for signing their own application and ensuring the application is received by the Division by March 31 of the dividend year.<sup>1</sup>

C.C. is a longtime Alaska resident who has been receiving PFDs for decades.<sup>2</sup> C.C. has been filing PFD applications electronically since 2007.<sup>3</sup> To sign an electronic application, one may either (1) sign electronically, which requires a “myAlaska” account; or (2) print and sign a hard copy signature page and deliver that page to the Division.<sup>4</sup> C.C. does not have a myAlaska

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<sup>1</sup> 15 AAC 23.103(g). There are some limited exceptions, none of which apply here. A person with legal authority, such as a power of attorney, may file an application on behalf of another adult. There are also limited exceptions to the annual deadline for active military servicemembers. Minors reaching the age of majority and disabled people may also apply for prior year dividends under limited circumstances. AS 43.23.011(b), (c); 15 AAC 23.133.

<sup>2</sup> Ex. 1 at 5.

<sup>3</sup> Ex. 1 at 5.

<sup>4</sup> Peter Scott testimony.

account.<sup>5</sup> She has been submitting hand-signed, hard copy signature pages to the Division in support of her electronic applications.<sup>6</sup>

In early 2022, D.C. filled out an electronic application for C.C. while she sat with him answering the questions.<sup>7</sup> When it came time to sign and submit the application, however, C.C. left the room and D.C. finished.<sup>8</sup> D.C. thought he completed an electronic signature for C.C. and filed her application electronically.<sup>9</sup>

The Division did not receive any application for C.C. Division software will generally capture the first page when a person attempts to fill out an online application, as well as submitted applications, and electronic signatures. The Division has none of these records for C.C.<sup>10</sup>

D.C., went to the Anchorage PFD Division office on April 29, 2022 to inquire about their applications.<sup>11</sup> The Division provided him with paper applications to late-file, which he did on May 2, 2022.<sup>12</sup>

The Division denied C.C.'s application as untimely.<sup>13</sup> She appealed, stating that her husband believed he had completed their applications in January and asking for consideration because she and her husband are elderly and have limited computer skills.<sup>14</sup> The Division issued an informal appeal decision affirming its denial of C.C.'s application.<sup>15</sup> C.C. requested a formal appeal hearing, reiterating that she and her husband are elderly, have limited computer skills, and thought the electronic applications had been filed.<sup>16</sup>

A hearing was held on November 22, 2022. C.C. and her husband provided testimony, along with Peter Scott, representing the Division.

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<sup>5</sup> *Id.*  
<sup>6</sup> Ex. 11.  
<sup>7</sup> C.C. testimony; D.C. testimony.  
<sup>8</sup> C.C. testimony.  
<sup>9</sup> D.C. testimony.  
<sup>10</sup> Peter Scott testimony.  
<sup>11</sup> Ex. 6.  
<sup>12</sup> Ex. 1, 6.  
<sup>13</sup> Ex. 2.  
<sup>14</sup> Ex. 3 at 2, 4.  
<sup>15</sup> Ex. 4.  
<sup>16</sup> Ex. 5.

### III. Discussion

As the appellant, C.C. has the burden of proving that she is eligible for a 2022 PFD by showing she timely submitted a complete application.

D.C. and C.C. credibly testified that D.C. filled out an electronic PFD application for C.C. while she sat next to him providing information. By her own admission, however, C.C. did not sign the application.

With exceptions for minors and disabled or incompetent individuals, a person “must personally sign the application for permanent fund dividends.”<sup>17</sup> This statutory requirement applies to both paper and electronic applications. Completing an electronic signature for someone else is effectively no different from forging a hard copy signature.

It is the applicant’s responsibility to follow the law and sign their own application. The Division’s electronic application process also provides numerous procedures and admonishments that guide applicants toward complying with the signature requirement.

When filling out an electronic application, a person is prompted to click a button for one of three options: (1) log in to their myAlaska account; (2) sign up for a myAlaska account; or (3) print, sign, and mail a hard copy signature page.<sup>18</sup>

If a person chooses to submit a hard copy signature page, they are advised that the application is not complete without mailing in that signature.<sup>19</sup> C.C. does not claim to have mailed a hard copy signature page.

If a person creates or logs in to a myAlaska account — as D.C. believed he had — they will first complete a “Signing Ceremony” page.<sup>20</sup> This page includes multiple signals that the applicant needs to complete their own electronic signature. The page advises applicants that “[b]y using *your* electronic signature to sign this document, *you* legally bind *yourself* to it to the same extent as *you* would by signing a prepare copy of the document.”<sup>21</sup> Completing the electronic signature requires entering a myAlaska password.<sup>22</sup> The Signing Ceremony page advises applicants that “you cannot share your myAlaska password with anyone else — even a

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<sup>17</sup> AS 43.23.015. Filing an application on behalf of a disabled or incompetent person requires certain documentation — such as medical documentation or a power of attorney — none of which is in the record. 15 AAC 23.123.

<sup>18</sup> Ex. 10 at 1.

<sup>19</sup> Ex. 10 at 4.

<sup>20</sup> Ex. 9 at 5.

<sup>21</sup> *Id.* (emphasis added).

<sup>22</sup> *Id.*

family member — or let anyone else use your myAlaska electronic signature.”<sup>23</sup> This language lets an applicant know that they need to complete their own electronic signature — and alerts a person assisting with an electronic application, that it is the applicant who needs to enter their myAlaska password and provide their own electronic signature.

After the Signing Ceremony page comes the electronic Signature Page itself. This page states “I certify” certain facts, “I understand” the legal consequences of providing false information, and “I authorize the release of confidential records to the Alaska Department of Revenue.”<sup>24</sup> The use of the first person “I” with respect to what the signatory is acknowledging or certifying with their electronic signature further signals that it is the applicant themselves who must fill out that signature.

It is unknown what happened with D.C.’s efforts to complete an electronic application for C.C. The Division has no record of an initiated or submitted application for her. Nor did C.C. provide a copy of the electronic application confirmation page that provides proof of a timely electronic filing.<sup>25</sup>

What we do know from the evidence is that C.C. did not sign a 2022 PFD application. C.C. did not submit a hard copy signature page for 2022.<sup>26</sup> She testified that she assisted her husband with answer questions for her application, but that she then left the room while he completed the signature and submission process.<sup>27</sup> D.C. confirmed that he was the one who filled out C.C.’s electronic signature.<sup>28</sup> We know that whatever D.C. filled out at this point was not in fact an electronic signature because the electronic signature cannot be completed without a myAlaska account and C.C. does not have an account.<sup>29</sup> Thus despite their best efforts and well intentions, C.C. never signed a 2022 PFD application.

At the hearing, the parties focused on whether C.C. could provide an affidavit in support of a re-application.<sup>30</sup> This hypothetical question need not be resolved here because C.C. did not

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<sup>23</sup> *Id.*

<sup>24</sup> Ex. 9 at 6.

<sup>25</sup> 15 AAC 23.103 (for an electronic application, proof of timely filing “is a copy of the computer-generated page containing the permanent fund dividend confirmation number received by the applicant after completing the online filing process that shows that the online application was timely delivered to the department”).

<sup>26</sup> C.C. testimony; Peter Scott testimony.

<sup>27</sup> C.C. testimony.

<sup>28</sup> D.C. testimony.

<sup>29</sup> Peter Scott testimony.

<sup>30</sup> When an applicant believes they timely filed but the Division has no record of the application, the applicant can re-apply. In support of that re-application, the applicant must provide one of the following forms of evidence:

re-apply and thus no re-application has been denied and appealed. Furthermore, a re-application addresses only the situation where a person believes they timely filed an application, but the Division has no record of it. The process does not address the situation where a person also failed to sign their own application.

Also at the hearing, C.C. asked whether denial of her 2022 PFD includes the energy relief payment the legislature passed for that year. At its request, the Division provided supplemental briefing on this issue. As the Division pointed out, energy relief was adopted as a component of the 2022 dividend, not as a separate payment. House Bill 281 appropriated additional funds for the Dividend Fund for an energy relief payment “as part of the permanent fund dividend.” The Division also pointed out that there was no separate application process for an energy relief payment. Because the legislature expressly made the energy relief part of the PFD and there was no separate application process, an applicant’s eligibility for a 2022 PFD includes the energy relief component of that PFD. Thus C.C. has no separate claim for eligibility related to energy relief.

#### **IV. Conclusion**

Because C.C. did not sign her application, no completed application was ever submitted, regardless of any technical difficulties she or her husband encountered. The Division’s decision is affirmed.

Dated: December 5, 2022

Signed  
\_\_\_\_\_  
Rebecca Kruse  
Administrative Law Judge

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(1) a mailing receipt; (2) a mailing return receipt; (3) a copy of the confirmation screen from filing electronically; or (4) a notarized affidavit from the applicant attesting that “the individual mailed or submitted the previous application timely.” 15 AAC 23.103(h). A sponsor — *i.e.*, a person filing on behalf of a child under 15 AAC 23.113 — may also submit an affidavit if re-applying on a child’s behalf. 15 AAC 23.103(h)(4).

## 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 3<sup>rd</sup> day of January, 2023.

By: Signed \_\_\_\_\_  
Signature  
Adam Crum \_\_\_\_\_  
Name  
Commissioner, Department of Revenue \_\_\_\_\_  
Title