



At the hearing, Ms. Hildebrand explained that she believed the deadline only applied to the online application form, and supporting documents could be provided after that date. She attempted to mail the complete application packet on March 31, but the post office closed early that day. As a result, the mailing occurred the next day, and the envelope was postmarked April 1, 2015. Most of the documents in the application packet were filed online; the signature page and \$250 check were the only documents in the April 1 mailing that had not been submitted the previous day.

Hospice of Homer argues that it filed the necessary documents by the March 31 deadline, that the March 31 requirement for supporting documents is not set by statute, and that the Division should exercise discretion to accept additional documents that were mailed the next day.

### III. Discussion

Alaska law allows applicants for an Alaska permanent fund dividend to designate some or all of their dividend as a charitable donation to one or more of the educational organizations, community foundations or charitable organizations identified on the Department of Revenue's contribution list.<sup>2</sup> The Department of Revenue has named this program *Pick. Click. Give.*<sup>3</sup>

The Department of Revenue may include a charitable organization on the contribution list *only if* a series of statutory requirements are satisfied.<sup>4</sup> The first requirement is that the organization must file an application for inclusion on the list before March 31 of the qualifying year.<sup>5</sup>

Department of Revenue regulations clarify that the Department considers a charitable organization to have filed an application "only if that application is complete and timely."<sup>6</sup> The application is "timely" if it is postmarked on or before March 31 of the qualifying year.<sup>7</sup> It is "complete" if:

when considered along with documents submitted with an application that established eligibility for a prior dividend year, it contains all the information required for the department to make the determinations required by AS

---

<sup>2</sup> AS 43.23.062(a).

<sup>3</sup> <http://www.pfd.alaska.gov>.

<sup>4</sup> AS 43.23.062(d).

<sup>5</sup> AS 43.23.062(d)(1).

<sup>6</sup> 15 AAC 23.310(c).

<sup>7</sup> 15 AAC 23.310(c)(1).



43.23.062(d)(2)-(9), including copies of documents necessary to determine eligibility.<sup>8</sup>

In this case, Hospice of Homer argues that it submitted a timely and complete application online, and only supporting documents were mailed the next day. The application's signature page is not merely a supporting document, however. It is an essential piece of the application. Without the signatures of the organization's Executive Director and Board President certifying that the information in the application is true and correct, the Division does not have "all of the information required" to determine whether the organization qualifies for participation in *Pick.Click.Give*. The Division also considers the \$250 payment to be a required piece of a complete application.

In addition, the law is clear that the March 31 postmark requirement is determinative. The deadline is established by statute and applicable regulations, and the Division does not have discretion to modify or disregard it. This has been confirmed in other, similar cases. In *Care Net Pregnancy Center of Tanana Valley*, for example, an applicant organization electronically filed its unsigned application before the March 31 deadline.<sup>9</sup> It mailed the signed, completed application in April. Because the completed application was postmarked after March 31 of the qualifying year, Care Net was found to be ineligible to participate in *Pick.Click.Give* for the next year's permanent fund dividend.

The outcome in *In re Alaska Branch of the International Dyslexia Association* is identical. There, the applicant organization completed the online portion of the application before the deadline. The organization mailed the complete application package from Anchorage's 24-hour post office at 11:45 p.m. on March 31 of the qualifying year. The envelope received an April 1 postmark. Finding that there is no exception to the March 31 postmark requirement for mailed applications, the administrative law judge determined that the applicant organization could not be included on the list of charitable organizations for the upcoming dividend year.<sup>10</sup>

---

<sup>8</sup> 15 AAC 23.310(c)(2).

<sup>9</sup> OAH No. 13-0830-PFC (Commissioner of Revenue 2013), available at <http://aws.state.ak.us/officeofadminhearings/Documents/PFC/PFC130830.pdf>.

<sup>10</sup> OAH No. 13-1039-PFC (Commissioner of Revenue 2013), available at <http://aws.state.ak.us/officeofadminhearings/Documents/PFC/PFC131039.pdf>. See also *Recycling Our Area's Resources, Inc.*, OAH No. 13-0829-PFC (Commissioner of Revenue 2013) (denying application that was placed in outgoing mailbox before March 31, but which received an April postmark), available at <http://aws.state.ak.us/officeofadminhearings/Documents/PFC/PFC130829.pdf>.

Hospice of Homer argues that the Division has advised applicant organizations that supporting documentation may be submitted after the deadline. The record in this case remained open to allow Hospice of Homer time to provide additional evidence supporting this argument. It submitted the following statement:

Findings: If the application is 'missing' a document, *Pick.Click.Give*. will contact the applicant informing them that they are 'missing' a document to [complete] their application. The applicant is allowed to [send] the 'missing' document at that time...after the deadline. Basically an incomplete application is received with the opportunity to provide the 'missing' document(s) beyond the deadline. <sup>11</sup>


Hospice of Homer did not cite a source for this statement, nor did it provide examples of other cases in which the Division has accepted application documents postmarked after March 31. The undersigned searched publicly available Internet sources in an effort to determine whether this statement originated with the Division and was unable to find any evidence connecting the Division to this or similar statements.

There is no evidence in the record indicating that the Division previously has allowed applicant organizations an opportunity to submit required documents after the March 31 deadline. The authorizing statute, applicable regulations and case precedent are clear that there are no exceptions to the postmark date requirement.

#### **IV. Conclusion**

Hospice of Homer did not file a timely and complete application to participate as a beneficiary organization in *Pick.Click.Give* by the March 31, 2015 deadline. Therefore, the Division's decision is affirmed. Hospice of Homer is not eligible for inclusion on the list of organizations for the 2016 *Pick.Click.Give* program.

DATED this 25<sup>th</sup> day of August, 2015.

  
Kathryn A. Swiderski  
Administrative Law Judge

<sup>11</sup> Hospice of Homer Exhibit 1 (Email dated August 13, 2015).

## 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 R. App. P. 602(a)(2) within 30 days after the date of this decision.

DATED this 23<sup>rd</sup> day of September 2015.

By: 

Signature

Terry Burnett

Name

Deputy Commissioner

Title

[This document has been modified to conform to the technical standards for publication.]