

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

In the Matter of	)	
	)	
F. T.	)	OAH No. 25-2056-PFD
	)	
2024 Permanent Fund Dividend	)	

DECISION

I. Introduction

F. T. appeals the denial of her 2024 Alaska Permanent Fund Dividend by the Alaska Permanent Fund Division. The Division rejected Ms. T.’s application as untimely because her application was postmarked April 1, 2024¹ and the application deadline was March 31, 2024.² Division regulations specify that the postmark must be on or before March 31 and that delivery to the post office is not sufficient unless an exemption applies. Because no exemption applies, the Division’s rejection of Ms. T.’s 2024 PFD application is AFFIRMED.

II. Facts

A hearing was held on Ms. T.’s appeal on August 7, 2025. Ms. T. represented herself. Mr. Pete Scott represented the Division. Ms. T. testified, consistent with documents she later submitted to the Division,³ that she took her 2024 PFD application to the U.S. Post Office on Saturday, March 30, 2024. Ms. T. testified, and wrote in her documentation to the Division, that she arrived too late to have her application postmarked that day, March 30, 2024.⁴ She also acknowledged, both at the hearing and in documents submitted to the Division, that the post office was closed Sunday, March 31, 2024, the day of the application deadline. Because the post office was closed on March 31, 2024, the application was not postmarked until Monday, April 1, 2024.⁵

The Division notified Ms. T. on November 1, 2024, that her PFD application was denied because it was not timely postmarked.⁶ On November 16, 2024, Ms. T. submitted to the Division

¹ Exhibit 1, page 5.

² AS 43.23.011 (“An application for a permanent fund dividend shall be filed during the period that begins January 1 and ends March 31 of that dividend year.”).

³ Exhibit 3 at 2.

⁴ *Id.*

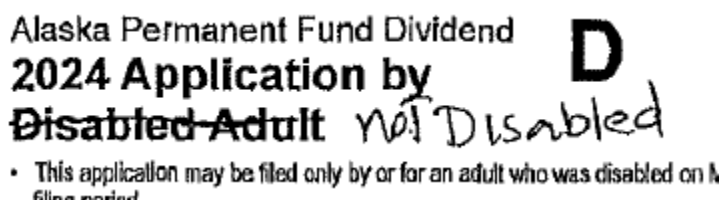
⁵ *See id.*

⁶ Exhibit 2.

a “Request for Informal Appeal.”⁷ In that document she checked the box indicating nothing was incorrect in the Division’s denial letter.⁸ In response to “[o]ther relevant facts[,]” Ms. T. stated:

I had been sick so I went to post office last minute on March 30th, 2024 and it was Saturday night, and Sunday was the 31st of March. Even though I had it dropped in mail at post office on March 30th, the soonest they could postmark my application was April 1st, 2024.⁹

On December 9, 2024, Ms. T. submitted a “2024 Application by Disabled Adult” to the Division.¹⁰ On the application she struck through “Disabled Adult” at the top and wrote in “not disabled.”¹¹



The portion of the application for a healthcare professional to certify her disability as of March 31, 2024 was blank.¹² At the hearing, Ms. T. testified that, at least through March 30, 2024, she had been coughing a lot and could not sleep well.

On February 11, 2025, the Division contacted Ms. T. by email in response to her request for an informal appeal from the prior November denial.¹³ Division PFD Appeal Lead Alysha Reeves sent Ms. T. a “Licensed Health Care Provider’s Certification of Disability.”¹⁴ Ms. Reeves told Ms. T. “You provided a 2024 DISABLED ADULT APPLICATION and a 2024 Licensed Health Care Providers Certification of Disability form that was not completed by a licensed health care provider.”¹⁵ Ms. Reeves further stated that the information was due by March 12, 2025 and that “Alaska law authorizes the denial of your application if the specifically requested information is not received by the deadline.”¹⁶

⁷ Exhibit 3.

⁸ *Id.* at 1.

⁹ *Id.* at 2.

¹⁰ Exhibit 1, page 6.

¹¹ *Id.*

¹² *Id.* at page 8.

¹³ Exhibit 4.

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ *Id.*

On May 6, 2025, the Division sent Ms. T. an “Informal Appeal Decision” denying her 2024 dividend.¹⁷ The Division again set out that her original application was not postmarked by the deadline as required by regulation, and that she did not document having a disability on March 31, 2024 that prevented her from timely filing.¹⁸

III. Discussion

Ms. T.’s argument is, essentially, that (1) she dropped the application at the post office before the deadline but not in time to have it postmarked and that should be sufficient to comply with the application deadline, and (2) she did not get there sooner because she “had been sick,” but not disabled, and that the Division should grant her leniency based on her sickness. As to the first argument, timely putting an application in a mailbox but not in time to be postmarked, binding Division regulations provide, “[a]n application mailed before, but postmarked after, the end of the application period is not timely filed.”¹⁹ Mr. Scott testified that the Division receives hundreds of late postmarked applications every year, but absent very limited circumstances such as disability, regulations require that late-postmarked applications be denied. Ms. T. offered no reason to set aside or otherwise interpret the Division’s regulation as it is plainly written: it is not sufficient to timely drop an application at the post office, it must be postmarked by the post office by the March 31 deadline. The tribunal also notes that the application period begins on January 1 of each year, so people, including Ms. T., can mail an application for three months, as long as the envelope is postmarked by March 31.

As to Ms. T.’s second argument, the Division should have leniency based on her sickness, the Division does not have discretion to accept late applications. PFD statutes and regulations set a strict deadline with few, limited exceptions.²⁰ The only potentially applicable exception to the March 31 deadline is for disability. Alaska statutes on PFD eligibility provide, “‘disabled’ means physically or mentally unable to complete and sign an application due to a serious ... health impairment.”²¹ Ms. T. stated to the Division she “had been sick” but

¹⁷ Exhibit 4.

¹⁸ *Id.*

¹⁹ 13 AAC 23.103(a) (emphasis added). It is noteworthy that the end of the application period is always March 31. This means that the day of the week on which the application period ends may change every year. For the 2024 PFD application the deadline fell on a Sunday when most post offices are closed. Mr. Scott noted this issue at the hearing and testified that members of the public must have “extra caution” when the filing deadline is on a weekend and they intend to mail their application.

²⁰ AS 43.23.011(b), (c); 15 AAC 23.133.

²¹ AS 43.23.295.

specifically stated she was not disabled.²² Unless her sickness had been so serious as to make her disabled, and she documented any disability with a licensed healthcare provider's opinion, she had to have her mailed PFD application postmarked by March 31, 2024. She was not disabled, she did not have her mailed application timely postmarked, and the Division properly denied her application.

IV. Conclusion

The decision by the Permanent Fund Division denying Ms. T. her 2024 Alaska Permanent Fund Dividend is AFFIRMED.

Dated: August 27, 2025

SIGNED
Robert H. Schmidt
Administrative Law Judge

²² Exhibit 1, page 6.

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 24th day of September, 2025.

By: SIGNED

Robert H. Schmidt

Administrative Law Judge

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