

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

In the Matter of	)	
	)	
T.N	)	OAH No. 25-2356-PFD
	)	
2017 Permanent Fund Dividend	)	

DECISION

I. Introduction

T.N appeals the denial of his 2017 Permanent Fund Dividend. A hearing was held on his appeal on August 26, 2025. Mr. N appeared on his own behalf and Ms. Delilah Bernaldo represented the Division. For the reasons discussed below, the Division’s denial of Mr. N’s appeal is AFFIRMED.

II. Facts

Mr. N was born in Alaska in 1968 and has lived here substantially his entire life. He has applied for and received the PFD many times, and has received it every year since 2018.

The Division received Mr. N’s application for the 2017 PFD on March 29, 2017.¹ When he submitted his 2017 PFD, he had his girlfriend sign the application for him.² On August 11, 2017, the Division sent Mr. N a notice that he, not anyone else, needed to sign the application either electronically or physically sign and return the form sent to him.³ The Division received the notice back from Mr. N, with a signature, on August 21, 2017.⁴ On October 9, Mr. N contacted the Division asking about the PFD status, telling the Division representative that his someone else had signed the August 11, 2017 notice.⁵ On October 13, 2017, the Division sent Mr. N a second notice to either electronically sign an application online or physically sign the notice so that he would have personally signed his application.⁶

¹ Exhibit 1 at 2.

² It is unclear from the exhibits how the Division determined Mr. N did not sign his 2017 PFD application. At the hearing the parties did not dispute that Mr. N had his girlfriend sign the application for him.

³ Exhibit 2.

⁴ Exhibit 3.

⁵ Exhibit 4.

⁶ Exhibit 5.

On December 22, 2017, the Division denied Mr. N's PFD application for failure to personally sign his application.⁷

On February 8, 2018, Mr. N requested an informal appeal of the denial of his PFD application, arguing he had a thumb injury preventing his signature, and that he was homeless and had difficulty receiving mail.⁸ On June 21, 2018, the Division sent by email and U.S. mail, forms for an informal conference by mail and an informal conference by correspondence.⁹ For the fourth time, both documents requested that he sign his 2017 PFD application and have his signature notarized to verify the authenticity of his signature.¹⁰ Mr. N's deadline to provide his notarized signature was July 21, 2018. Mr. N did not respond to this fourth notice and, on August 2, 2018, the Division denied his informal appeal and gave notice that Mr. N had 30 days to file an appeal.¹¹

And then time marched on.

During the following years, Mr. N applied for and received every PFD from 2018 onward.

On July 1, 2025, almost seven years after the deadline, Mr. N filed a request for a formal appeal of his 2017 PFD denial. He included his notarized signature on his 2017 PFD application.

III. Discussion

The State of Alaska has adopted numerous regulations governing the Permanent Fund Dividend program. There are two regulations that govern deadlines of appeal denials. The first regulation requires that a request for an appeal that "concerns a permanent fund dividend ... must be filed with the permanent fund dividend division within 30 days after the date of the notice of ... disallowance [unless] the individual demonstrates a reasonable cause for the failure to file [an appeal] within this period."¹² The tribunal concludes Mr. N did not have a reasonable basis for missing the September 2018 deadline to request a formal appeal. Mr. N successfully applied for a 2018 PFD. When he successfully applied for the 2018 PFD, he demonstrated his ability to interact with the Division despite homelessness or

⁷ Exhibit 6.

⁸ Exhibit 7.

⁹ Exhibits 8 and 9.

¹⁰ *Id.*

¹¹ Exhibit 10.

¹² *Id.*

related challenges. Mr. N's thumb injury does not excuse his lateness. The tribunal does not dispute he was injured and that it was painful, but he could have signed without using his thumb or signed with his left hand. The requirement is that Mr. N had to sign his application, not sign it well. And, in any event, he demonstrated his ability to sign his name when he filed his 2018 PFD application. Therefore, Mr. N did not show "reasonable cause" for a missing the September 2018 deadline.

There is a second regulation regarding deadlines to consider. An administrative law judge "may waive any requirement or deadline established in 15 AAC 05.010-15 AAC 05.030 if it appears to the [administrative law judge] that strict adherence to the deadline ... would work an injustice[.]"¹³ This broad grant of authority to waive deadlines to avoid an injustice presents an interesting question.

At this hearing, the parties agreed the only defect in Mr. N's March 2017 PFD application was that someone else signed it. He has now, more than eight years later, cured that defect and provided a notarized copy of his signature on a 2017 PFD application. From Mr. N's perspective, he fixed the problem and denying him the PFD could be seen as an injustice.

But in weighing the broad question of whether strict adherence to the final deadline of September 2018 would work an injustice, that concept should be looked at more broadly. Division staff process hundreds of thousands of applications every year. They handle numerous appeals after denial. The Division offered Mr. N four chances between August of 2017 and August of 2018 to provide an original signature. It would work an injustice to Division staff, and by extension State of Alaska residents on whose behalf they work, to allow opening denied PFD applications more than eight years after the original application deadline and almost seven years after the final appeal deadline.

It would also work an injustice to qualifying PFD applicants to allow reopening an appeal after almost seven years. Hundreds of thousands of Alaskans diligently file their application before the deadline. When they receive notices of deficiencies, many applicants diligently respond to Division requests for additional information. It would work an injustice to diligent applicants to allow an appeal after so many years.

¹³ 15 AAC 05.030(k).

Last, it would work an injustice to the administration of the PFD program to allow an appeal to proceed after such a staggering amount of time. If this appeal were allowed to proceed after almost seven years, deadlines to respond to denials could become meaningless and result in a wave of denied PFD applicants reviving their applications after many years.¹⁴

IV. Conclusion

Because Mr. N could have filed the present appeal by at least 2018 but waited almost seven years to do so, the denial of his 2017 PFD application is AFFIRMED.¹⁵

Dated: August 26, 2025

Signed

Robert H. Schmidt
Administrative Law Judge

¹⁴ The Division chose not to dispute that Mr. N's girlfriend signed his application twice on his behalf. The Division's sole argument for denying the appeal was lapse of time. Had this case been brought more timely, the Division may have made arguments on why applicants must sign their own application (or be signed by a guardian or person with a power of attorney).

¹⁵ This decision does not answer questions around homelessness or injury being "reasonable cause" for not requesting a formal appeal.

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 December, 2025.

By: Signed

Signature
Robert H. Schmidt

Name
Administrative Law Judge

Title

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