

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

In the Matter of	)	
	)	
Z. F. P.-C.	)	
	)	OAH No. 23-0195-PFD
_____	)	

DECISION

I. Introduction

Z. P.-C. did not file a 2022 Permanent Fund Dividend (“PFD”) application before the March 31, 2022 deadline and blamed it on being locked out of the State’s electronic signature system after several failed log-in attempts shortly before midnight on March 31. But that is not the system one uses to submit an electronic PFD application. The PFD Division’s electronic application records do not show Ms. P.-C. filling out even the first page of an application, let alone a complete application by the deadline. Ms. P.-C. did not submit an application until September, many months after the deadline. Because she did not complete an application before the deadline and the application she did complete is untimely, the Division’s denial of Ms. P.-C.’s 2022 PFD application is affirmed.

II. Background

When a person begins an online PFD application, the first page of information is captured in the Division’s “First Page Data Trap” — a searchable database that captures the applicant’s information and also provides a record that a person at least started an online application.¹ When an application is complete, a person must then sign it by either (1) signing electronically, which requires a “myAlaska” account; or (2) printing and signing a hard copy signature page and delivering that page to the Division.²

Z. P.-C. attempted to log into her myAlaska account late on March 31, 2022, but was locked out of the account at 11:48 p.m. after three failed attempts to enter a password.³ The Division’s First Page Data Trap has no record of Ms. P.-C. filling out an online PFD application.⁴

¹ Division Position Statement at 1.

² See “How do I apply online?” at <https://pfd.alaska.gov/faq>.

³ Ex. 3 at 3.

⁴ Division Position Statement at 1.

Ms. P.-C. went to the Division's Anchorage office on September 8, 2022, and stated that she had not filed a 2022 PFD application because she was locked out of her myAlaska account.⁵ The Division provided her with a paper application, which the Division received on September 15, 2022.⁶

The Division denied Ms. P.-C.'s application as untimely.⁷ She appealed, stating that myAlaska prevented her from submitting a PFD application.⁸ The Division issued an informal appeal decision affirming its denial of Ms. P.-C.'s application.⁹ Ms. P.-C. requested a formal appeal by correspondence, again blaming technical difficulties with myAlaska. The Division provided a position statement and exhibits. Ms. P.-C. did not provide additional evidence or a response.

III. Discussion

An adult applying for a PFD is responsible for ensuring the application is received by the Division by March 31 of the dividend year.¹⁰ For an electronic application, that means the Division must receive the application electronically by March 31 at midnight.¹¹ As the appellant, Ms. P.-C. has the burden of proving that she is eligible for a 2022 PFD by showing she timely submitted a complete application.

Ms. P.-C. cannot make this showing. In her appeal requests, Ms. P.-C. admits that she did not file a PFD application before the deadline. The Division similarly has no record of her completing the initial page of a 2022 electronic application. Ms. P.-C. did provide an email indicating she was locked out of her myAlaska account shortly before midnight on March 31 after three failed log-in attempts. But myAlaska is a tool for providing an electronic signature for a PFD application, not the system for submitting an electronic application. And an electronic signature is not mandatory for completing an online application; a person may instead print and mail in a signature page. Thus when Ms. P.-C. was locked out of her myAlaska account —

⁵ *Id.*

⁶ *Id.*; Ex 1.

⁷ Ex. 2.

⁸ Ex. 3 at 2.

⁹ Ex. 4.

¹⁰ 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.

¹¹ *Id.*

apparently for her own failure to input a correct password — that lack of access to myAlaska would not have prevented her from completing an online application before the deadline. Division records show she did not do so.

Ms. P.-C.'s only effort to submit a 2022 PFD was a September paper application. That application is untimely. Ms. P.-C. has not met her burden to show otherwise.

IV. Conclusion

Because Ms. P.-C. admits she did not file a 2022 PFD application by the deadline, any technical difficulties she faced were unrelated to the system for filing electronic PFD applications, and her September application was unquestionably untimely, the Division's decision is affirmed.

DATED: May 23, 2023

SIGNED
Rebecca Kruse
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 16th day of June, 2023.

By: SIGNED

Signature

Rebecca Kruse

Name

Administrative Law Judge

Title

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