

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

|                              |   |                     |
|------------------------------|---|---------------------|
| In the Matter of             | ) |                     |
|                              | ) |                     |
| G. H. JR.                    | ) | OAH No. 25-3279-PFD |
|                              | ) |                     |
| 2024 Permanent Fund Dividend | ) |                     |

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**DECISION**

**I. Introduction**

The Permanent Fund Dividend Division denied a 2024 Permanent Fund Dividend (“PFD”) for G. H., Jr. because he failed to sign his application. That denial triggered a 30-day deadline for Mr. H. to seek an informal appeal. Mr. H. missed that deadline by a week. The Division nonetheless issued an informal appeal decision, triggering another 30-day deadline for Mr. H. to seek a formal appeal. Mr. H. missed that deadline by more than three months. PFD appeal deadlines can be excused when an applicant had just cause to miss the deadline or where strict adherence to deadlines would work an injustice. Mr. H. has not provided a reason for his late filings that would justify excusing or waiving the deadlines here. Accordingly, this appeal is dismissed and the Division’s decision denying Mr. H.’s 2024 PFD stands.

**II. Facts**

G. H., Jr. timely applied for a 2024 PFD, but did not sign his application.<sup>1</sup> The Division notified Mr. H. on June 7, 2024 that he needed to provide a signature, and that if he did not do so within a month, his application could be denied.<sup>2</sup> Nearly six months later, the Division had not received a signature from Mr. H.. The Division thus denied his application on November 29, 2024.<sup>3</sup> The denial advised Mr. H. that he could request an informal appeal, but that he had a December 29, 2024 deadline to do so.<sup>4</sup>

Mr. H. submitted an informal appeal. He signed and mailed the appeal form January 6, 2025 — a week after the deadline.<sup>5</sup> Mr. H. indicated that nothing in the denial was

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<sup>1</sup> Ex. 1.  
<sup>2</sup> Ex. 2.  
<sup>3</sup> Ex. 3.  
<sup>4</sup> *Id.*  
<sup>5</sup> Ex. 4.

incorrect and there were no additional facts the Division should have considered, stating only that his PFD should be granted “Because I forgot to do the signature page.”<sup>6</sup> The Division wrote to Mr. H. requesting, by April 11, 2025: (1) an explanation for submitting an untimely informal appeal; and (2) a certification form to supply the signature missing from his application.<sup>7</sup> After receiving neither, the Division issued an informal appeal decision, again denying Mr. H.’s 2024 PFD.<sup>8</sup> This decision advised Mr. H. that he could request a formal appeal, but that he would need to do so within 30 days.<sup>9</sup> The Division enclosed a formal appeal form stamped with this 30-day deadline: July 18, 2025.<sup>10</sup>

The Division received a formal appeal from Mr. H. on October 30, 2025.<sup>11</sup> Mr. H. dated the form “7/7/2025,” but did not mail the form to the Division until October 25, 2025.<sup>12</sup> As the basis for his appeal, Mr. H. stated, “I believe that I am eligible to receive my pfd. I didn’t understand the letter until someone explained these [sic] information.”<sup>13</sup> As an explanation for his untimely informal appeal, Mr. H. stated “Nobody helped me understand the appeal process until today.”<sup>14</sup>

Mr. H. requested his formal appeal be heard exclusively by correspondence. The Division provided a position statement and several exhibits. Mr. H. had an opportunity to respond but did not do so.

### **III. Discussion**

The Division requested that Mr. H.’s appeal be dismissed as untimely.

To challenge a PFD denial, an applicant must request an informal conference or formal appeal within 30 days.<sup>15</sup> Here, both of Mr. H.’s appeals were untimely. An informal appeal was due by December 29, 2024. Mr. H. did not mail his informal appeal until January 6, 2025, a week late. His formal appeal was due July 7, 2025. He did not mail his formal appeal until October 25, 2025, more than three months late.

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<sup>6</sup> Ex. 4 at 2.

<sup>7</sup> Ex. 6.

<sup>8</sup> Ex. 7.

<sup>9</sup> *Id.* at 2.

<sup>10</sup> Ex. 8 at 1.

<sup>11</sup> *Id.*

<sup>12</sup> *Id.* at 1, 5.

<sup>13</sup> *Id.* at 2.

<sup>14</sup> *Id.* at 3.

<sup>15</sup> 15 AAC 05.010(b)(5), (h).

The Division may accept untimely informal or formal appeals request if the applicant “demonstrates a reasonable cause for the failure to file” within the 30-day appeal period.<sup>16</sup> Reasonable cause has been found lacking where an applicant did not notice a denial letter,<sup>17</sup> failed to update their mailing address with the Division and therefore did not receive the denial decision,<sup>18</sup> offered no explanation for missing the appeal deadline,<sup>19</sup> did not support an explanation with evidence that they were prevented from appealing,<sup>20</sup> or merely stated that they were busy.<sup>21</sup>

Here, the only explanation Mr. H. provided for missing either appeal deadline was that no one had explained the appeal process to him. But with both its initial PFD denial and informal appeal decision, the Division advised Mr. H. of his appeal rights and the deadline to submit an appeal, and included an appeal form with the specific deadline date stamped at the top. These notices and forms provided Mr. H. with notice of when and how to appeal. His statement that the appeal process was not explained to him is both contradicted by these notices and insufficient to find just cause for missing not one, but two appeal deadlines.

An Administrative Law Judge may also waive an appeal deadline if “strict adherence to the deadline or requirement would work an injustice.”<sup>22</sup> “In general, waivers have been available where the conduct of the division caused confusion that contributed to delay in starting an appeal, and even then the amount of extra time granted has not been unlimited.”<sup>23</sup> For example, an applicant who mistakenly believed he already had an appeal pending because of confusing Division paperwork was found to have reasonable cause for a two-and-a half month delay in appealing.<sup>24</sup> Similarly, reasonable cause was found in several cases where the

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<sup>16</sup> 15 AAC 05.010(b)(5).

<sup>17</sup> *In re S.Z.*, OAH No. 05-0281-PFD (2005)

<sup>18</sup> *In re JZ*, OAH No. 16-0057-PFD (2016); *In re SNT*, OAH No. 14-1851-PFD (2014); *In re VD*, OAH No. 14-0943-PFD (2014); *In re G.*, Caseload No. 030739 (2004)

<sup>19</sup> *In re C.D.M.*, OAH No. 05-0412-PFD (2005)

<sup>20</sup> *In re F.P.*, OAH No. 22-0783-PFD (2022) (applicant with traumatic brain injury, but who did not provide evidence of a disability impeding her ability to appeal, did not show reasonable cause for appealing 53 days after deadline).

<sup>21</sup> *In re KT*, OAH No. 18-0865-PFD (2018) (five-month delay not excused for applicant who did not appeal because she thought it would not be productive, because she was preparing for a trip, and because it “was winter”); *In re N.*, OAH No. 05-0595-PFD (2006) (six-month delay not excused for military member who was in busy preparation and training period prior to Iraq deployment).

<sup>22</sup> 15 AAC 05.030(k).

<sup>23</sup> *In re VD*, OAH No. 14-0943-PFD at 4 (2014).

<sup>24</sup> *In re H.*, Caseload No. 040315 (2004)

Division's notice of appeal rights included misleading language.<sup>25</sup> Reasonable cause was also found in a case where the Division had reversed itself twice, creating confusion about whether the applicant needed to appeal.<sup>26</sup> But even where the Division's errors create confusion, that has been found to excuse "a week or two" delay, but not a failure to appeal for a year.<sup>27</sup> Here, Mr. H. has not identified any error or conduct by the Division that caused him not to meet the appeal deadlines. Nor is there anything on the face of the Division's notices that would objectively create confusion. Appeals are due within 30 days. The Division stated that Mr. H. would need to appeal within 30 days. And the enclosed appeal forms included the specific date of that 30-day deadline. In light of the Division's notices to Mr. H., it would not work an injustice to require him to meet those appeal deadlines. He did not. And on that basis, the Division's motion to dismiss this formal appeal is granted.

#### **IV. Conclusion**

Mr. H. failed to timely appeal his 2024 PFD denial at both the informal and formal appeal stages. He did not establish either a reasonable basis for failure to meet these deadlines or a basis for finding that adhering to the deadlines here would work an injustice. Accordingly, the Division's motion to dismiss is granted and its decision denying Mr. H.'s 2024 PFD stands.

Dated: January 8, 2026

SIGNED  
Rebecca Kruse  
Administrative Law Judge

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<sup>25</sup> *In re HBS*, OAH No. 20-0843-PFD (2021); *In re D Q-E*, OAH No. 20-0254-PFD (2020); *In re L P*, OAH No. 20-0350-PFD (2020).

<sup>26</sup> *In re S.*, Caseload No. 040154 (2004).

<sup>27</sup> *In re B.*, Caseload No. 040286 (2004).

## **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 4th day of February, 2026.

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 identity.]