

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

In the Matter of	)	
	)	
K. O. AND U. E., MINORS	)	OAH No. 23-0398-PFD
	)	
<u>2022 Permanent Fund Dividends</u>	)	
_____	)	

DECISION

I. Introduction

The Permanent Fund Dividend Division denied 2022 Permanent Fund Dividends (“PFDs”) for minors K. O. and U. E. because they were not residents of Alaska for the entirety of 2021, the qualifying year for a 2022 PFD. Throughout the application and appeal process, their father, V. E., provided varying dates when he asserted K. and U. moved to Alaska, ranging from September 17, 2019 to June 1, 2021. Mr. E. submitted some documentation, but none of it shows his sons were Alaska residents as of January 1, 2021. Accordingly, K. and U. are ineligible for 2022 PFDs and the Division’s decisions are affirmed.

II. Facts

V. E. filed 2022 PFD applications for his minor sons K. O. and U. E. — currently 13 and 15 years of age, respectively — stating that their Alaska residency began on June 1, 2021.¹ In an email to the Division to provide follow up information for their applications, Mr. E. stated that the boys moved to Alaska on April 1, 2021.² He later submitted copies of what appear to cards for health care coverage from the Alaska Department of Health, indicating that U. and K. had coverage starting November 1, 2021.

K. and U.’s applications were denied because they were not residents for all of 2021, starting on January 1.³ Mr. E. requested informal appeals, stating that his sons moved to Alaska on September 17, 2019 and have lived here since.⁴ Mr. E. did not submit any

¹ Ex. 1 at 1, 4.

² Ex. 2 at 2.

³ Ex. 3.

⁴ Ex. 4 at 2, 4.

evidence in support of this assertion. The Division again found K. and U. were not Alaska residents as of January 1, 2021 and therefore ineligible for 2022 PFDs.⁵

Mr. E. requested these formal appeals, to be heard on correspondence. In the appeal requests, Mr. E. stated that his sons moved to Alaska on September 17, 2020, not 2019 as he previously set forth in his handwritten informal appeal, and that he had school records he could provide to support this assertion.⁶ Mr. E. submitted his 2021 and 2022 tax returns, listing K. and U. as dependents, a November 23, 2021 notification of meal benefits for K. from the Anchorage School District, a similar November 23, 2021 notice for U., a March 3, 2022 Anchorage School District notice of expiring meal benefits for U., and a May 20, 2022 Anchorage School District immunization record for K. listing vaccines received between 2010 and 2014, but not the state where any of these vaccines were administered.⁷ The Division sent Mr. E. a letter asking him to provide either travel documentation showing when K. and U. arrived in Alaska or school records showing when they began attending school in Alaska.⁸ The record here includes no further evidence or submissions from Mr. E. The Division provided a position statement and exhibits for these appeals. Mr. E. was given an opportunity to respond, but did not do so.

III. Discussion

A person must be a resident for the entirety of a year to be eligible for a PFD in the following year.⁹ Thus K. and U. must have been residents as of January 1, 2021 and continued to be Alaska residents throughout 2021 to be eligible for a 2022 PFD.

Mr. E. has not provided documentation that his sons were residents as of January 1, 2021. His own claims of when their residency started has fluctuated from June 1, 2021 on their applications, to April 1, 2021 in a follow up email, to September 17, 2019 once he received the Division's denial explaining the necessary residency start date, to September 17, 2020 in the formal appeals. He offered no explanation for these changing assertions.

Nor did Mr. E. provide documentation that K. and U. were physically present or living in Alaska as of January 1, 2021. Mr. E.'s 2021 tax return lists his sons as dependents,

⁵ Ex. 5.

⁶ Ex. 6 at 2, 6.

⁷ Ex. 6 at 4-10.

⁸ Ex. 7.

⁹ AS 43.23.005(a)(3).

but this merely shows Mr. E. claimed them as dependents during that tax year, not that they lived in Alaska as of January 1 of the year. Health benefit cards and Anchorage School District correspondence from November 2021 are not evidence the boys were Alaska residents eleven months earlier on the first of the year. Nor does the vaccination record provide any information about dates of residency.

In light of Mr. E.'s inconsistent statements about when his sons moved to Alaska and the lack of evidence showing either when they arrived or that they were living here as of January 1, 2021, Mr. E. has not met his burden to show K. and U. are eligible for 2022 PFDs.

IV. Conclusion

Because there is no evidence K. and U. were Alaska residents for all of 2021, they do not qualify for 2022 PFDs. The Division's decisions are affirmed.

Dated: August 17, 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 14th day of September, 2023.

By: Signed
Rebecca D. Kruse
Administrative Law Judge

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