

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

In the Matter of	)	
	)	
J.H	)	OAH No. 23-0657-PFD
	)	
_____	)	

DECISION

I. Introduction

The Permanent Fund Dividend Division denied a 2022 Permanent Fund Dividend (“PFD”) for J.H because she was not an Alaska resident for all of 2021, the qualifying year. Ms. H admitted on her application that she was not a resident for all of 2021 and no evidence in the record indicates that she was. Accordingly, Ms. H is ineligible for a 2022 PFD and the Division’s decision is affirmed.

II. Facts

J.H lived in Alaska for many years, collecting PFDs from 1999 through 2018.¹ She was denied a PFD in 2019 for filing a resident tax return in another state.²

Ms. H applied for a PFD again in 2022. On her application, Ms. H stated that she accepted full-time permanent employment in Utah in February 2021, claimed a non-resident Alaska motor vehicle tax exemption in 2021, claimed a homeowner’s property tax exemption in another state in 2021, and had or would be filing a resident tax return in another state for 2021.³ She further stated that her most recent Alaska residency began on March 15, 2021 and that she moved household belongings to Alaska in March 2021.⁴ Based on this information, the Division determined that Ms. H was not an Alaska resident for all of 2021 and denied her application.⁵

Ms. H requested an informal appeal, but failed to fill out the portions of the appeal form for identifying contested facts or her reasons for appeal.⁶ With her appeal, Ms. H included: (1) an October-November 2021 utility bill for an Alaska address, listing Ms. H as

¹ Ex. 10.
² Position Statement at 1.
³ Ex. 1 at 2.
⁴ Ex. 1 at 3.
⁵ Ex. 2.
⁶ Ex. 3 at 2.

the customer; (2) a “Personnel Action Form” bearing Ms. H’s name and listing days worked, starting with an earliest date of October 20, 2021, but not specifying an employer, employer address, or location of employment; and (3) a bank statement for Ms. H, listing an Anchorage P.O. Box address, indicating the account was opened February 7, 2021.⁷

Alaska Department of Labor and Workforce Development records show Ms. H was employed in Alaska in 2021, but not until the third quarter of the year.⁸ The Division requested additional information from Ms. H, including forms to detail out of state work and absences from the state during 2021, but the returned form was largely incomplete and contradictory.⁹ The Division affirmed its denial of Ms. H’s PFD on informal appeal because Ms. H had indicated residency in another state on her application — including by taking full-time employment out of state and stating that her Alaska residency did not start until March 2021 — and had provided insufficient evidence to find she was a resident for all of 2021.¹⁰

Ms. H appealed, claiming that she “return[ed] to Alaska 2020” and “have done my taxes in Alaska every year,” but that she was in Utah in 2018 and 2019 to help her mother.¹¹ Ms. H requested an in-person hearing. The hearing was noticed for OAH’s Anchorage office on November 30, 2023. Ms. H did not appear. As of the date of this decision, ten days have passed without Ms. H showing good cause for her failure to appear for the hearing. Therefore this decision is issued based on the written record.¹²

III. Discussion

A person must be a resident for the entirety of a year to be eligible for a PFD in the following year.¹³ Generally, a person must be physically present in Alaska during the qualifying year as well. A person may spend up to 180 days outside the state in a given year, provided that

⁷ Ex. 3 at 3-5.

⁸ Ex. 4.

⁹ Ex. 6. For example, on the form for out of state employers, Ms. H wrote her own name under employer, listed her own mailing address as the employer’s address, and listed her mailing address again under “reason for leaving.” She also specified “Anchorage” or “Alaska” as a reason for listed absences.

¹⁰ Ex. 7.

¹¹ Ex. 8 at 2.

¹² 15 AAC 05.030(j) (“If a person requests a hearing and fails to appear at the hearing, the hearing officer may issue a decision without taking evidence from that person, unless the person, within 10 days after the date scheduled for hearing, shows reasonable cause for failure to appear.”).

¹³ AS 43.23.005(a)(3).

absence is not inconsistent with an intent to remain an Alaska resident.¹⁴ Thus if a person moves to Alaska on January 2 or moves away on December 31 of a year, they would not qualify for a PFD because even though they spent only one day outside Alaska, that one day was inconsistent with an intent to become and remain an Alaska resident.

Ms. H admitted on her application that she accepted full time employment out of state in February 2021 and did not move back to Alaska until March 2021. State records show she was not employed in Alaska until later in 2021. The utility bill, personnel form, and bank statement Ms. H submitted all related to dates in February 2021 or later. There is no evidence in the record that would contradict Ms. H's own admission that she was not an Alaska resident at the beginning of the year.

Nor did Ms. H offer any explanation for asserting in her formal appeal request that she returned to Alaska in 2020, after stating in her PFD application that she did not move back to Alaska until March 2021. No evidence in the record supports a return during 2020 either.

Having admitted to not being an Alaska resident for the first couple months of 2021, and with no evidence showing that she was a resident starting January 1 of that year, Ms. H has failed to meet her burden to show that she was a resident for all of 2021 and therefore eligible for a 2022 PFD.

IV. Conclusion

Because Ms. H was not an Alaska resident for all of 2021, she does not qualify for a 2022 PFD. The Division's decision is affirmed.

Dated: December 11, 2023

Signed

Rebecca Kruse
Administrative Law Judge

¹⁴ AS 43.23.008(a)(17)(A).

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 January, 2024.

By: Signed
Rebecca 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.]