

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

|                              |   |                     |
|------------------------------|---|---------------------|
| In the Matter of             | ) |                     |
|                              | ) |                     |
| M.J                          | ) | OAH No. 25-1908-PFD |
|                              | ) |                     |
| 2024 Permanent Fund Dividend | ) |                     |

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**DECISION**

**I. Introduction**

M.J relied on a neighbor to mail her 2024 Permanent Fund Dividend (“PFD”) application because of the lingering effects of a nasty fall. The neighbor told her he mailed her application on time. Somehow the application arrived at the PFD Division with no postmark to prove it was mailed on time and the Division denied her application. Ms. J appealed, but passed away before she could testify or provide other evidence. Her son and estate representative, F.J, struggled to provide medical evidence to support finding an exception to the application deadline. There is, however, evidence that suggests the neighbor mailed Ms. J’s application on time. The evidence is limited, but considering its consistency and the unique circumstances of this case, it is just slightly more likely than not that Ms. J’s application was timely. Accordingly, the Division’s decision denying Ms. J’s PFD is reversed.

**II. Background**

M.J was a longtime Alaskan, living in the City A area with her adult son, F.J. Their home is on a remote property without direct mail service. Ms. J actively contributed to her community through frequent volunteer work, including at a local elementary school.<sup>1</sup>

In August 2023, at the age of 81, Ms. J tripped while trying to retrieve her cat, fell down two stairs, and landed on her face, breaking her nose.<sup>2</sup> She was not herself after this fall.<sup>3</sup> She was unable to drive. Ms. J tried to return to her volunteer work at the school that she treasured

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<sup>1</sup> F.J testimony.

<sup>2</sup> Hospital A records for M.J at 17. F.J testimony.

<sup>3</sup>

so much, but due to the effects of her fall, she had to leave after a short time and ultimately gave up volunteering entirely.<sup>4</sup>

Ms. J filled out an application for a 2024 PFD, signing and dating it March 26, 2024.<sup>5</sup> She was still suffering the effects of her fall and resulting injuries at the time and was unable to drive to the post office to mail her application, so she relied on the kindness of a neighbor to do it for her.<sup>6</sup> The neighbor told Ms. J and her son that he mailed her application on time along with his own application, and that he received a PFD as a result.<sup>7</sup>

Ms. J's application arrived at the Division's Juneau office on Thursday, April 4, 2024, with no postmark on the envelope.<sup>8</sup> Because the application was neither received nor postmarked by the Sunday, March 31, 2024 deadline, the Division denied Ms. J's application.<sup>9</sup>

Ms. J requested an informal appeal. Notably, it was postmarked Friday, November 1, 2024 in City A and arrived at the Division's Juneau office on Monday, November 4, 2024.<sup>10</sup> In her appeal, Ms. J pointed out that she had relied on someone else to timely mail her application.<sup>11</sup> The Division inquired whether Ms. J was disabled on March 31, 2024 in order to qualify for a disability exception to the deadline.<sup>12</sup> Ms. J responded that she was not disabled, but also described her fall, that it kept her from being able to drive to the post office herself, and that she relied on a neighbor to mail her application. Ms. J stated that the neighbor told her he mailed it on time. Ms. J further stated that she went to the post office to inquire about mailing times and was told that "mail from City A to Juneau averages 4 days, so it is possible he actually mailed it timely since it was received on the 4th, which included a Sunday."<sup>13</sup> The Division did not find this information sufficient to make a disability finding and thus denied her PFD as untimely on informal appeal.<sup>14</sup>

Ms. J requested this formal appeal, reiterating that she relied on someone else to mail her application and that based on its arrival date, it was possible it had been mailed on time, though

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<sup>4</sup> *Id.*  
<sup>5</sup> Ex. 1.  
<sup>6</sup> Ex. 4 at 2; F.J testimony.  
<sup>7</sup> *Id.*  
<sup>8</sup> Ex. 1 at 1, 5.  
<sup>9</sup> Ex. 2.  
<sup>10</sup> Ex. 3 at 1, 4.  
<sup>11</sup> Ex. 3 at 2.  
<sup>12</sup> Ex. 4 at 1.  
<sup>13</sup> Ex. 4 at 2.  
<sup>14</sup> Ex. 5.

there was no postmark to verify this.<sup>15</sup> This appeal was mailed from City A by certified mail on Tuesday, May 27, 2025 and arrived at the Division’s Juneau office on May 29, 2025.<sup>16</sup>

Ms. J never fully recovered from her fall in 2023 and sadly passed away shortly after filing this appeal.<sup>17</sup>

A hearing was put on hold for her son to obtain status as Ms. J’s estate representative and to gather medical records that might support finding she was disabled as of March 31, 2024, within the PFD statute’s definition of disability. Both proved challenging tasks for Mr. J. The Division put in considerable effort to assist Mr. J with accessing the necessary medical records. Ultimately, the Division requested a subpoena and was able to gather the records that way.

A hearing was held on January 26, 2026.

### **III. Discussion**

A PFD application must be received or postmarked by March 31 of the dividend year.<sup>18</sup> Applicants are responsible for ensuring applications are timely postmarked or received by the Division.<sup>19</sup> If a person was disabled as of the March 31 deadline, however, they may apply for a prior year with certain supporting evidence.<sup>20</sup> Aside from this disability exception, the March 31 deadline is a strict one that the Division has no discretion to waive.

In its application review, informal appeal, and appeal process prior to the hearing, the Division was understandably focused on determining if Ms. J fell within the disability exception for timely PFD applications. Although Ms. J initially denied being disabled, her 2023 injury and its serious, lasting impact on her might have been the type of condition that qualifies as a disability with sufficient documentation. But disability, for purposes of a PFD application, must render a person “unable to complete and sign an application.”<sup>21</sup> Ms. J was not able to provide testimony at the hearing. But her application appears to have been completed and signed by her, in advance of the March 31 deadline. And her two written appeals do not identify any challenges with completing or signing the application. Thus it is more likely than not that she was able to

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<sup>15</sup> Ex. 6 at 2.

<sup>16</sup> Ex. 6 at 3.

<sup>17</sup> F.J testimony.

<sup>18</sup> AS 43.23.011(a); 15 AAC 23.103(a).

<sup>19</sup> 15 AAC 23.103(g).

<sup>20</sup> 15 AAC 23.133(d).

<sup>21</sup> AS 43.23.295(2) (“‘disabled’ means physically or mentally unable to complete and sign an application due to a serious emotional disturbance, visual, orthopedic, or other health impairment, or developmental disability that is attributable to intellectual disability, cerebral palsy, epilepsy, autism, or other cause; ‘disabled’ does not mean ‘incompetent’”).

complete and sign her application, despite her serious injury, and therefore was not “disabled” for purposes of a PFD application.

Whether her application was timely, however, is more complicated. The vast majority of mail that moves through the United States Postal Service receives a postmark from its point of origin, and the PFD Division stamps mail when it receives it. Those two date stamps typically answer the question of whether a PFD application was postmarked or received by the annual March 31 deadline. But here, Ms. J’s application arrived with no postmark.

On the rare occasions where a PFD application slips through the system with no postmark, other evidence has been considered to determine if an application was mailed timely.<sup>22</sup> For example, in one case, a PFD application was found to be timely where it was mailed from Fairbanks and received by the Division in Juneau on April 2 based on evidence about the length of time it takes mail to move from Fairbanks to Juneau.<sup>23</sup> In another case, a combination of testimony from an applicant that he mailed his application before March 31, testimony from a local postmaster that she failed to postmark any mail, and a sort center stamp of April 2 was sufficient to find that the application had been timely mailed.<sup>24</sup> But in another case, testimony from the applicants that they mailed an application on time and were told by the postmaster that he would postmark the envelopes was not sufficient evidence to show timely mailing of applications that arrived late to the Division with no postmark.<sup>25</sup>

The evidence here is limited, in large part because Ms. J passed away before she could testify at the hearing. The responsibility for providing evidence thus fell to her estate, though with Ms. J being unavailable to testify or assist in presenting other evidence, her estate is at a distinct disadvantage. Mr. J, as the estate’s representative, has further reported his own personal struggles. These struggles prevented the Division from obtaining a signed form from Mr. J to obtain Ms. J’s medical records, forcing the Division to instead seek these records by subpoena.

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<sup>22</sup> Note that when an applicant is arguing that a postal service incorrectly posted or caused a delay in posting an application, the applicant is expected to provide an “official statement” from the postal service. 15 AAC 23.103(g). That is not the situation here. Ms. J in her written appeals and her estate representative in the hearing did not argue that the USPS delayed delivery. Nor is there an incorrect postmark here for a USPS representative to provide an official statement about.

<sup>23</sup> *In re B U*, OAH No. 16-0647-PFD (2016).

<sup>24</sup> *In re KO and KO*, OAH No. 23-0204-PFD (2023).

<sup>25</sup> *In re N C & B D Sr., A, B, C, D & E D, F C & G H*, OAH No. 16-0053-PFD (2017).

This is an administrative hearing for which rules of evidence do not apply. Any evidence, including hearsay, “on which a reasonable person might rely in the conduct of serious affairs” may be considered.<sup>26</sup> In PFD matters in particular, the applicant’s written statements are often relied on, and indeed many PFD cases are fully resolved on written statements alone. Thus while the evidence here is limited, it is the type of evidence that may be considered. And notably, evidence such as Ms. J’s written statement and Mr. J’s testimony tell a consistent story, lending them credibility.

Turning to the evidence, we have an application signed March 26, 2024 that arrived at the Division’s Juneau office on April 4, 2024 with no postmark to indicate where or when it was mailed. In written statements, Ms. J stated that she asked a neighbor to mail the application for her because of her injury and that the neighbor told her he had done so before the deadline. Mr. J testified to the same, with a significant additional detail that the neighbor reported that he mailed his own application at the same time of Ms. J’s application and that he received his PFD. Ms. J further stated that she inquired at her local post office and was told mail delivery between City A and Juneau averages four days. Her informal appeal arrived in Juneau four days after it was postmarked in Palmer. Her formal appeal, on the other hand, arrived two days after it was postmarked.

This is a challenging situation. The March 31 deadline is a strict one. But it becomes difficult to determine compliance with the deadline when mail somehow evades being postmarked. The situation here is even more difficult because Ms. J passed away before she could provide testimony or other evidence. Based on the time it took her appeals to arrive, it is possible her application was mailed on time. The fate of the neighbor’s application, mailed at the same time, tips it from possible to more likely than not that Ms. J’s application was timely mailed. The neighbor mailed his application at the same time, so likely it arrived at the same time as Ms. J’s application — April 4. But the neighbor received a PFD, so likely it was postmarked on or before March 31. Thus if Ms. J’s application had somehow not circumvented postmarking, it is more likely than not it too would have been postmarked by the deadline.

The evidence provided here would not necessarily be sufficient in another case involving an application received after the deadline or with no postmark. But in light of

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<sup>26</sup> 2 AAC 64.290(a)(1).

Ms. J's passing and the difficulty an estate necessarily has in providing evidence following a person's death — particularly when a government entity like the United States Postal Service fails its citizens by not providing the most basic service of a postmark — and considering that the evidence that is available is consistent and points towards it being more likely than not that the neighbor mailed both applications by the deadline, the evidence here is sufficient to conclude that Ms. J's 2024 PFD application was timely.

#### **IV. Conclusion**

For the reasons discussed above, Ms. J's application was timely and therefore the Division's decision denying her 2024 PFD is reversed.

Dated: February 9, 2026

*Signed*

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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 5<sup>th</sup> day of March, 2026.

By: Signed  
\_\_\_\_\_  
Signature  
Rebecca Kruse  
\_\_\_\_\_  
Name  
Administrative Law Judge  
\_\_\_\_\_  
Title

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