15 AAC 05.010(a) is amended to read:

(a) An appeal is initiated by filing a request for appeal. For the purpose of this section, "request for appeal" includes a request for a formal hearing under **AS 25.25 and AS 25.27,** [AS 25.25, AS 25.27, AS 43.55.013, AND AS 43.56.110] but does not include a request for an administrative review under 15 AAC 125.118, 15 AAC 125.216, 15 AAC 125.222, 15 AAC 125.226, 15 AAC 125.242, 15 AAC 125.246, 15 AAC 125.252, 15 AAC 125.321, 15 AAC 125.331, 15 AAC 125.335, 15 AAC 125.410, 15 AAC 125.418, 15 AAC 125.420, 15 AAC 125.425, 15 AAC 125.440, 15 AAC 125.505, 15 AAC 125.510, 15 AAC 125.550, 15 AAC 125.560, 15 AAC 125.610, 15 AAC 125.630, 15 AAC 125.715, or 15 AAC 125.870. A request for appeal filed under this section must

(1) state the department action to which the person objects and the relief sought;

(2) state the grounds for the objection, including a brief summary of the facts at issue, the legal authority, and, if appropriate, any generally accepted accounting principles that support the request for appeal;

(3) be signed

(A) by the taxpayer or the taxpayer's authorized representative;

(B) in the case of an appeal of a permanent fund dividend denial or assessment, by the adult applicant or the adult sponsor or authorized representative of the applicant; or

(C) in the case of an appeal of a child support administrative review decision or an appeal of a decision granting or denying a petition for modification, by the parent appealing or authorized representative of that person[; AND

(4) IF THE REQUEST FOR APPEAL CONCERNS A TAX, TAX CREDIT, OR LICENSE FEE MATTER UNDER AS 43, STATE WHETHER AN INFORMAL CONFERENCE IS REQUESTED, OR WAIVED IN FAVOR OF PROCEEDING DIRECTLY TO A FORMAL HEARING].

15 AAC 05.010(b)(2) is repealed:

(2) repealed _____/_____/_____; [IF THE REQUEST FOR APPEAL CONCERNS THE MONTHLY PRODUCTION RATE OR THE MONTHLY PRODUCTION AT THE ECONOMIC LIMIT UNDER AS 43.55.013, THE REQUEST MUST BE FILED WITH THE OFFICE OF THE COMMISSIONER BEFORE JANUARY 15 OF THE YEAR OF PRODUCTION OR WITHIN FIVE MONTHS AFTER THE COMMENCEMENT OF PRODUCTION, WHICHEVER IS LATER; IF THE REQUEST IS MAILED, IT MUST BE ADDRESSED IN ACCORDANCE WITH THE APPEAL FORM PROVIDED BY THE DEPARTMENT;]

(Eff. 1/12/64, Register 12; am 5/31/78, Register 66; am 12/26/80, Register 76; am 4/21/88, Register 106; am 1/1/93, Register 124; am 12/24/93, Register 128; em am 11/20/96 – 3/19/97, Register 140; am 4/18/97, Register 142; am 10/1/98, Register 147; am 1/1/2003, Register 164; am 1/1/2006, Register 176; am 1/1/2010, Register 192; am 2/16/2013, Register 205; am 12/29/2016, Register 220; am _____/_____/_____, Register _____)

Authority:	AS 25.27.020	AS 43.05.240	AS 43.55.110
	AS 43.05.010	AS 43.23.015	[AS 43.56.200]
	AS 43.05.080	AS 43.23.055	

15 AAC 05.030(i) is amended to read:

(i) The hearing officer may allow the parties a designated time after conclusion of the hearing for the submission of additional evidence, briefs, or proposed findings, with opportunity for objection by the opposing parties. The hearing officer shall issue a written decision containing the hearing officer's findings of fact and conclusions of law within six months after the record is closed, except in a child support matter. In a child support matter under AS 25.27.170 - AS 25.27.180, the hearing officer shall issue the written decision within 20 days after the date of the hearing, unless the hearing officer determines that it is necessary to keep the record open after the hearing in order to have a complete record upon which to base the hearing officer's decision, in which case the hearing officer shall issue the written decision within 20 days after the date the record is closed. Upon adoption by the commissioner, the commissioner's designee, or the senior hearing officer on behalf of the commissioner, the written decision shall be mailed to the parties and is the final administrative decision of the department for purposes of appeal to the superior court [UNDER 15 AAC 05.040], unless a motion for reconsideration is filed under 15 AAC 05.035.

(Eff. 5/31/78, Register 66; am 12/26/80, Register 76; am 4/21/88, Register 106, am 4/1/89, Register 109; am 10/1/98, Register 147; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority:	AS 25.27.020	AS 43.05.040	AS 43.23.015
	AS 25.27.170	AS 43.05.080	AS 43.55.110
	AS 25.27.180	AS 43.05.240	[AS 43.56.200]
	AS 43.05.010		

15 AAC 05.035(c) is amended to read:

(c) If the commissioner grants a motion for reconsideration, the decision will be reconsidered and any modifications to it made as promptly as possible. If appropriate, the commissioner will authorize the submission of further briefs, order the hearing reopened to receive further evidence or provide for other suitable procedures for reconsideration of the decision. After a decision has been reconsidered, the commissioner will readopt the decision with any appropriate modifications. Upon readoption, the decision is the final administrative decision of the department for purposes of appeal to the superior court [UNDER 15 AAC 05.040].

15 AAC 05.035(d) is amended to read:

(d) If the commissioner denies a motion for reconsideration, the hearing officer's decision becomes the final administrative decision of the department for purposes of appeal to the superior court [UNDER 15 AAC 05.040] as of the date of the commissioner's written order denying the motion. (Eff. 12/26/80, Register 76; am 4/21/88, Register 106; am 1/1/93, Register 124; am 10/1/98, Register 147; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 43.05.240 AS 43.55.110
AS 43.05.010 AS 43.23.015 [AS 43.56.200]
AS 43.05.080

15 AAC 05.040 is repealed:

15 AAC 05.040. Appeal of final decision of department. Repealed. **[**A PERSON WHO DISAGREES WITH AND WISHES TO APPEAL THE FINAL ADMINISTRATIVE DECISION OF THE DEPARTMENT MUST WITHIN 30 DAYS AFTER THE DATE THE DECISION IS MAILED TO THE PARTY, FILE AN APPEAL WITH THE SUPERIOR COURT. IN TAX AND LICENSEE FEE MATTERS UNDER AS 43, ANY TAXES, LICENSE FEES, PENALTIES, AND INTEREST DECLARED IN THE FINAL ADMINISTRATIVE DECISION TO BE DUE MUST BE PAID WITHIN 30 DAYS AFTER THE DATE OF THE DECISION, OR A BOND MUST BE FILED WITH THE COURT IN ACCORDANCE WITH THE ALASKA RULES OF APPELLATE PROCEDURE.] (Eff. 5/31/78, Register 66; 12/26/80, Register 76; am 4/21/88, Register 106; am 10/1/98, Register 147; repealed _____/_____/_____, Register_____)

Authority:	AS 25.27.020	AS 43.05.240	AS 43.55.110
	AS 43.05.010	AS 43.23.015	[AS 43.56.200]
	AS 43.05.080		

The heading to 15 AAC 05.050 is changed to read:

15 AAC 05.050. Taxpayer protest when department fails to take prompt action on a refund claim [OR A PROTEST]**,**

15 AAC 05.050(b) is repealed:

(b) Repealed _____/_____/_____. [A TAXPAYER WHO REQUESTED AN INFORMAL CONFERENCE AS PROVIDED IN 15 AAC 05.020 AND WHO BELIEVES

THAT THE CONFERENCE OFFICER IS UNDULY DELAYING THE HEARING PROCESS, MAY NOTIFY THE COMMISSIONER AND REQUEST A FORMAL HEARING UNDER 15 AAC 05.030.]

15 AAC 05.050(c) is repealed:

(c) Repealed _____/_____/_____. [THE COMMISSIONER OR THE HEARING OFFICER WILL ACKNOWLEDGE A REQUEST FOR A FORMAL HEARING UNDER 15 AAC 05.030 WITHIN 30 DAYS. IF A TAXPAYER WHO HAS REQUESTED A FORMAL HEARING UNDER 15 AAC 05.030 BELIEVES THAT THE HEARING OFFICER OR OTHER DEPARTMENT REPRESENTATIVE IS UNDULY DELAYING THE HEARING PROCESS, THE TAXPAYER MAY NOTIFY THE COMMISSIONER. IF THE COMMISSIONER DETERMINES THAT THE INTERESTS OF JUSTICE WOULD BE SERVED, HE OR SHE WILL ORDER THAT APPROPRIATE RELIEF BE GRANTED INCLUDING AN ORDER TO THE HEARING OFFICER TO ISSUE A DECISION BY A DATE SPECIFIED BY THE COMMISSIONER.]

(Eff. 5/31/78, Register 66; am 12/26/80, Register 76; am _____/_____/_____, Register _____)

Authority: AS 43.05.080 AS 43.05.240 AS 43.15.010

15 AAC 116.630 is amended to read:

15 AAC 116.630. Administration and enforcement. The provisions of AS 43.05.010 - 43.05.290, AS 43.10.010 - 43.10.200 and 15 AAC 05 and 15 AAC 10, apply to the administration of the assessment imposed by this chapter and they include the following:

(1) the confidentiality of tax return information is provided for under AS 43.05.230;

(2) the availability of taxpayer remedies is provided for under AS 43.05.240 and **15 AAC 05.001 – 15 AAC 05.050**[15 AAC 05.005 - 15 AAC 05.050];

(3) the imposition of penalties for failure to file a return or pay the assessment required by this chapter will be calculated as provided in AS 43.05.220 and 15 AAC 05.200 – 15 AAC 05.230;

(4) interest on assessments not timely paid will be calculated under AS 43.05.225; and

(5) the prosecution of criminal violations and the collection of the assessment under this chapter is provided for under AS 43.10.010. (Eff. 12/17/82, Register 84; am _____/_____/_____, Register _____)

Authority: AS 16.51.170 AS 43.05.080

15 AAC 125.118(f) is amended to read:

(f) The decision of the review officer made under (e) of this section is final for purposes of appeal to a formal hearing but is not a final administrative determination for purposes of appeal to the superior court. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this subsection.

(Eff. 10/1/98, Register 147; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.160 AS 25.27.170

15 AAC 125.121(f) is amended to read:

(f) The administrative review decision granting or denying the request for relief under this section and, if appropriate, establishing a new administrative support order is final for purposes of appeal to a formal hearing but is not a final administrative determination for purposes of appeal to the superior court. The provisions of 15 AAC 05.010 and **15 AAC 05.025 – 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this subsection.

(Eff. 6/15/2001, Register 158; am 4/1/2005, Register 173; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.195

15 AAC 125.125(e) is amended to read:

(e) If the director determines that relief from an administrative order is to be granted under (b) of this section, the agency will issue an amended administrative order with any corrections that the director determines to be appropriate to provide relief**.** If the director grants relief under this section, the agency will adjust the obligor's account to reflect the correction of the administrative order. The amended administrative order is final for purposes of appeal to a formal hearing but is not a final administrative determination for purposes of appeal to the superior court. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this subsection.

(Eff. 6/15/2001, Register 158; am _____/_____/_____, Register)

Authority: AS 25.27.020 AS 25.27.166 AS 25.27.195

15 AAC 125.226(g) is amended to read:

(g) The provisions of 15 AAC 125.118 apply to proceedings under 15 AAC 125.216 – 15 AAC 125.222 and this section, to the extent that those provisions are not inconsistent with a provision of AS 25.27.165, 15 AAC 125.216 - 15 AAC 125.222, or this section. The provisions of 15 AAC 05.010 and **15 AAC 05.025 – 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals of administrative review decisions issued under 15 AAC 125.222.

(Eff. 10/1/98, Register 147; am 6/15/2001, Register 158; am 11/30/2002, Register 164; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.140 AS 25.27.165

15 AAC 125.252(g) is amended to read:

(g) The provisions of 15 AAC 125.118(c), (d), and (f) apply to proceedings under 15 AAC 125.232 - 15 AAC 125.246 and this section to the extent that those provisions are not inconsistent with a provision of AS 25.27.166, 15 AAC 125.232 - 15 AAC 125.246, or this section. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals of administrative review decisions issued under 15 AAC 125.232, 15 AAC 125.246, and this section.

(Eff. 10/1/98, Register 147; am 6/15/2001, Register 158; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.166

15 AAC 125.321(c) is amended to read:

(c) When it has issued a written review decision granting or denying a petition of modification under (a) of this section, the agency will send a copy of the decision by first class mail or electronic means to each parent and, if appropriate, to a child support enforcement agency of another state. Upon receipt of the review decision, a parent may appeal by submitting a written request for a formal hearing. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this subsection to the extent those provisions are not inconsistent with a provision of this section.

(Eff. 10/1/98, Register 147; am 11/30/2002, Register 164; am 4/1/2005, Register 173; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.190 AS 25.27.193

15 AAC 125.331(b) is amended to read:

(b) If the support order was issued by or registered with the agency, the agency may add a medical support provision or a post-majority support provision to the order or modify an existing medical support provision under (a) of this section by sending a notice by first class mail or by electronic means to the parents subject to the support order and, if appropriate, to a child support agency of another state. The notice must state that a medical support order or a post-majority support provision is being included in the support order or that an existing medical support order is being modified. Either parent may appeal this decision by submitting a written request for a formal hearing. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to an appeal under

this subsection. (Eff. 10/1/98, Register 147; am 4/1/2005, Register 173; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.060 AS 25.27.190
AS 25.27.045 AS 25.27.061

15 AAC 125.335(b) is amended to read:

(b) If the support order for which review has been initiated through an automated method was issued by or registered with the agency, the agency will send a notice by first class mail or by electronic means to each parent subject to the order and, if appropriate, to a child support enforcement agency of another state. The notice must inform the recipients of the notice that the support order has been reviewed by automated methods and must give notice of the modified support amount and the effective date of the modification. Upon receipt of the notice, either parent may appeal by submitting a written request for a formal hearing. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to an appeal under this subsection.

(Eff. 10/1/98, Register 147; am 4/1/2005, Register 173; am 2/16/2013, Register 205; am 3/20/2016, Register 217; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.190 AS 25.27.193
AS 25.27.045

15 AAC 125.505(f) is amended to read:

(f) On receipt of the administrative review decision under (e) of this section, the obligor may request a formal hearing. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC**

05.035 [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this subsection.

(Eff. 10/1/98, Register 147; am 2/16/2013, Register 205; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.080 AS 25.27.250
AS 25.27.062 AS 25.27.150

15 AAC 125.815 is amended to read:

15 AAC 125.815. Role of agency in an appeal conducted as a formal hearing. In a formal hearing conducted under 15 AAC 05.010 and **15 AAC 05.030 - 15 AAC 05.035,** [15 AAC .05.030 - 15 AAC 05.040,] the agency represents the public interest and is not a representative of an individual. When the agency participates in a formal hearing, the agency acts

(1) to ensure that applicable law is properly applied;

(2) in the best interests of the children;

(3) to protect the state's financial interest in the case; and

(4) to further the resolution of the controversy. (Eff. 10/1/98, Register 147; am _____/_____/_____, Register _____)

Authority: AS 25.27.020(a)

15 AAC 125.860(d) is amended to read:

(d) Except as provided in (e) of this section, the administrative review decision granting or denying the request for nondisclosure will be served only on the requesting party. Upon receipt of the administrative review decision, the requesting party may request a formal hearing to contest the administrative review decision. The provisions of 15 AAC 05.010 and **15 AAC**

05.025 - 15 AAC 05.035 [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this subsection.

15 AAC 125.860(e) is amended to read:

(e) If a party requests disclosure of identifying information after the issuance of **a** [AN] nondisclosure order under (c) of this section, the agency will promptly send a copy of the nondisclosure order by first class mail or by electronic means to the party requesting disclosure. Upon receipt of the nondisclosure order, a party may request a formal hearing to contest the nondisclosure order. The request for a formal hearing must be made in writing within 30 days after the nondisclosure order is sent to the contesting party. The provisions of 15 AAC 05.010 and **15 AAC 05.025 - 15 AAC 05.035** [15 AAC 05.025 - 15 AAC 05.040] regarding formal hearings apply to appeals under this section. (Eff. 6/15/2001, Register 158; am _____/_____/_____, Register _____)

Authority: AS 25.27.020 AS 25.27.100