

15 AAC 05.001(1) is amended to read:

(1) tax, tax credit, and license fee matters under AS 43³ except objections to assessments made under AS 43.56³ which are within the jurisdiction of the State Assessment Review Board and appeals under AS 43.05.405 – 43.05.499;³

15 AAC 05.001(2) is amended to read:

(2) permanent fund dividend matters under AS 43.23.005 - 43.23.295 and under sec. 19, ch. 102, SLA 1982, unless 15 AAC 05.001 – 15 AAC 05.050 are inconsistent with the procedural provisions of 2 AAC 64 or 15 AAC 23; the provisions of 15 AAC 05.001 – 15 AAC 05.050 do not apply to an appeal that is subject to AS 43.23.130(i) [AS 43.062(i)] and 15 AAC 23.340; and

(Eff. 12/26/80, Register 76; am 7/1/82, Register 83; am 5/12/83, Register 86; am 4/21/88, Register 106; am 10/1/98, Register 147; am 1/1/2009, Register 188³ am 9 / 19 / 2020, Register 235)

Authority:	AS 25.27.020	AS 43.05.080	[AS 43.55.080]
	AS 43.05.010	AS 43.23.015	[AS 43.56.110]

((Publisher: existing editor's note to 15 AAC 05.001 is unchanged.)))

~~Editor's note: In 2018 the revisor of statutes, acting under AS 01.05.031, renumbered former AS 43.23.095 as AS 43.23.295. As of Register 229 (April 2019), the regulations attorney made a conforming technical revision under AS 44.62.125(b)(6), to 15 AAC 05.001, so that a cross-reference to former AS 43.23.095 now refers to the renumbered statute, AS 43.23.295. As of~~

~~Register (2020), the regulations attorney made a conforming technical~~

~~revision under AS 44.62.125(b)(6) to 15 AAC 05.001, so that an incomplete cross-reference to former AS 43.23.062(i) now refers to the renumbered statute, AS 43.23.130(i).~~

The introductory language of

^ 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; **and**
- (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]~~

IS AAC 05.010(a)(4) is repealed:

^ (4) repealed 9 / 19 / 2020.

((publisher: delete "and" at end of IS AAC 05.010(a)(3)(c) and insert "and" at end of IS AAC 05.010(a)(2).))

15 AAC 05.010(b)(1) is amended to read:

(1) if the request for appeal concerns a tax, tax credit, or license fee matter under AS 43, except one described in [(2), (3) OR] (4) of this subsection, the request must be filed with the appropriate division within 60 days after the mailing date of the department's notice of the action to which the person objects or within 60 days after the department's notice is delivered in person; if the request is mailed, it must be addressed in accordance with the appeal form provided by the department;

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

(2) repealed 9 / 19 / 2020;

15 AAC 05.010(b)(3) is repealed:

(3) repealed 9 / 19 / 2020;

15 AAC 05.010(c) is amended to read:

(c) A request for appeal is filed on the date it is personally delivered, or, if delivered to the department by United States mail, the date of the United States postmark or official postmark of a foreign country stamped on the properly addressed cover in which the request is mailed. If

the postmark is not the official postmark of a foreign country or the United States Postal Service, such as that made by a private postage or mailing machine, the postmark date will be the filing date only to the extent provided for by the United States Treasury in 26 C.F.R. 301.7502-1(c)(1)(iii)(B) [26 C.F.R. 301.7502-1(c)(1)(iii)(b)]. If the due date falls on a Saturday, Sunday, or holiday, the due date is the next working day. A current mailing address must be provided to the department with the request for appeal, and any change in mailing address after the request for appeal is filed must be reported to the department immediately. If the department mails a document by registered or certified mail, service is effective if the mailing is addressed to the latest address provided to the department.

((Publisher: Please keep the citation to 26 C.F.R. 301.7502-1(c)(1)(iii)(B) on one line.))

15 AAC 05.010(g) is amended to read:

(g) In tax and license fee matters under AS 43, if a notice shows an amount due the department, the uncontested portion of the amount due, if any, must be paid within 60 days after the date of the notice. If the uncontested amount is not paid within 60 days, collection action will be taken on that amount even if the taxpayer has filed a request for appeal. Payment of the total amount due may be made at any time before the informal conference [OR THE FORMAL HEARING]. If the department has reason to believe that collection of the total amount due might be jeopardized by delay, immediate payment of the total amount will be demanded. Payment in full does not affect the taxpayer's right to an informal conference [OR A FORMAL HEARING]. (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 9 / 19 / 2020, Register 235)

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

The authority citation following 15 AAC 05.030 is changed to read:

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

The editor's note following 15 AAC 05.030 is changed to read:

Editor's note: As of Register 171 (October 2004), and acting under AS 44.62.125(b)(6) and sec. 12, ch. 107, SLA 2004, the regulations attorney made technical changes to reflect the name change of the child support enforcement agency to the child support services agency made by sec. 1, ch. 107, SLA 2004. As of Register (2020) the authority citation that follows 15 AAC 05.030 was changed to remove unnecessary authorities. The text of 15 AAC 05.030 was unchanged, and the history note does not reflect the changes to the authority citation. *Department of Revenue changed the*

The authority citation following 15 AAC 05.035 is changed to read:

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]

An editor's note following 15 AAC 05.035 is added to read:

Editor's note: As of Register (2020) the authority citation

Department of Revenue changed the

that follows 15 AAC 05.035 was ~~changed to remove unnecessary authorities.~~ The text of

15 AAC 05.035 was unchanged, *and the history note does not reflect the changes*

to the authority citation.

15 AAC 05.040 is amended to read:

15 AAC 05.040. Appeal of final decision of department. 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; am 9 / 19 / 2020, Register 235)

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:

((no bold / no u.l.l.))

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 9 / 19 / 2020.

15 AAC 05.050(c) is repealed:

(c) Repealed 9 / 19 / 2020. (Eff. 5/31/78, Register 66; am 12/26/80, Register 76; am 9 / 19 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.10.210 [AS 43.15.010]
AS 43.05.240

~~Editor's note: In 1990, the revisor of statutes, acting under AS 01.05.031, renumbered former AS 43.15.010 as AS 43.10.210. As of Register (2020), the regulations attorney made a conforming technical revision under AS 44.62.125(b)(6) to the authority citation following 15 AAC 05.050, so that citation to former AS 43.15.010 now refers to the renumbered statute, AS 43.10.210.~~

15 AAC 116.630(2) is amended to read:

(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];

(Eff. 12/17/82, Register 84; am [#]9 / 19 / 2020, Register 235)

Authority: AS 16.51.170 AS 43.05.080