

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

In the Matter of	)	
	)	
J. Q.	)	OAH No. 25-0847-PFD
	)	
2024 Permanent Fund Dividend	)	

DECISION

I. Introduction

The Permanent Fund Dividend Division (“Division”) denied J. Q.’s 2024¹ Permanent Fund Dividend (PFD) application based on a determination that he lacked the intent to remain an Alaska resident indefinitely on the date he filed his 2024 PFD application. As discussed below, to be eligible for the PFD an individual must intend to remain in Alaska indefinitely on the date of their application. Mr. Q. certified on his PFD application that he was not in Alaska at the time of filing and did not intend to remain an Alaska resident. He has not demonstrated his application was in error. Accordingly, the Division’s denial of Mr. Q.’s 2024 PFD application is affirmed.

II. Background

Mr. Q. failed to participate in the hearing by correspondence, so the following facts are undisputed and based on the submissions of the Division.

Mr. Q. filed a 2024 PFD Application on February 24, 2024, and certified his answers were truthful. In his application he indicated he was absent from Alaska and did not intend to return to Alaska to remain indefinitely.² Based on those answers the Division determined he was ineligible for the 2024 PFD because he lacked the intent to return to and remain in the state indefinitely on the date his application was submitted.

On September 16, 2024, Mr. Q. requested an informal appeal in which he defended an extended absence from the state that occurred in 2023 due to medical necessity, but failed to address his certification that he was out of state and did not intend to return. In response, the Division requested further information to clarify Mr. Q.’s statements and the

¹ In his appeal, Mr. Q. contests that no PFD application was filed for 2024, and that he is seeking to receive his 2023 PFD, however that appears as if it may be a misunderstanding of how PFD years are calculated as exhibit 8 demonstrates Mr. Q.’s 2023 PFD was paid.

² Ex. 1, at 3.

information in his application.³ Mr. Q. does not appear to have responded, and the Division upheld their decision.⁴

Mr. Q. then submitted this formal appeal on March 11, 2025. In his appeal he restates his prior argument that he had to “emergently leave AK” for medical treatment but does not provide detailed support or responses to the Division’s information requests.⁵ Most importantly, he fails to address his statement that he did not intend, at the time of filing his application, to remain in Alaska indefinitely.

III. Discussion

AS 43.23.005(a)(2) requires an individual to be an Alaska resident on the date of their PFD application. In relevant part here, AS 43.23.295(7) defines “state resident” for the purposes of the PFD program⁶ as “an individual who . . . if the individual is not physically present in the state, intends to return to the state and remain indefinitely in the state.” “Having established residency, a person remains a resident while absent unless he establishes or claims residency somewhere else or performs acts that are inconsistent with the intent to remain a resident.”⁷

In his PFD application Mr. Q. certified he was not in Alaska, and that he did not intend to return to Alaska. An applicant’s statement that they do not intend to remain a resident is unquestionably inconsistent with having an intent to remain a resident. While Mr. Q. has explained that he was not in Alaska during parts of 2023 due to his illness, he has done nothing to demonstrate why his indication that he did not intend to return to the state should be ignored. Moreover, the record is replete with unanswered questions about his residency. Despite claiming that he had to leave Alaska to seek medical treatment, Mr. Q. sent the Division a form stating that it was an State B nurse practitioner who referred him for treatment in State C state, not an Alaskan physician.⁸ Mr. Q. says he returned to Alaska promptly after completing his medical treatment in January 2024, but his nurse indicated his

³ Ex. 5, at 1.

⁴ *See*, ex. 6, at 1.

⁵ Ex. 7, at 1.

⁶ 15 AAC 23.993(a)(12).

⁷ *ITMO N C. N SR.* OAH No. 17-0851-PFD, at 2 (Dec. 22, 2017) *available at*: <https://aws.state.ak.us/OAH/Decision/Display?rec=5778>; *see also* 15 AAC 23.143(a).

⁸ Ex. 2.

treatment actually concluded in early December⁹ and Mr. Q. certified he was again out of state by the time of his application in February.¹⁰ The record additionally shows that Mr. Q. listed his house in Alaska for sale eight days after filing for the PFD and he has a new residence address in State B.¹¹ This data supports the conclusion that he was not mistaken when reporting that he did not intend to remain an Alaska resident. Taken together, Mr. Q.'s application and supporting statements provide contradictory information and fail to address numerous issues raised by the Division or required by the application.

Under 15 AAC 05.030(h), the party challenging the denial of a PFD has the burden of proof. This means that for Mr. Q. to succeed here he must have demonstrated that it is more likely than not that the Division was mistaken in finding that he did not intend to return to Alaska when he submitted his application. Mr. Q. certified to the Division in his application he did not intend to return to Alaska to stay indefinitely. He has failed to respond to the Division's attempts to clarify the issues with his application or participate in this hearing by correspondence. His appeal requests fail to provide sufficient evidence to explain why his own statement should be ignored and instead inspire further doubts. In failing to participate here and rebut his own statement that he did not intend to return, Mr. Q. has not met his burden of proof and there is no indication from the information in the record demonstrating that he could. Accordingly, he does not qualify to receive the 2024 PFD.

IV. Conclusion

For the reasons discussed above, the Division's decision to deny the 2024 PFD application submitted by Mr. Q. is affirmed.

Dated: June 24, 2025

SIGNED
Garrison A. Todd
Administrative Law Judge

⁹ Ex. 2.

¹⁰ Ex. 1, at 3.

¹¹ Ex. 1, at 1; Ex. 9, at 2.

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 12th day of August, 2025.

By: SIGNED

Signature

Garrison Todd

Name

Administrative Law Judge

Title

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