

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

In the Matter of	)	
	)	
E. G. H.	)	OAH No. 25-3081-PFD
	)	
2024 Permanent Fund Dividend	)	

DECISION

I. Introduction

E. G. H. applied for a 2024 permanent fund dividend (PFD). The Permanent Fund Dividend Division asserts that Mr. H. claimed the state of State A as his residence in his employment records through March 5, 2024, therefore disqualifying him for the 2024 PFD. Following an unsuccessful informal appeal, Mr. H. requested a formal hearing.

An in-person hearing occurred on December 16, 2025. The Division participated through its representative, Delilah Bernaldo. Mr. H. participated and testified on his own behalf. Based on the testimony and evidence presented, the Division’s decision denying Mr. H.’s 2024 PFD is affirmed.

II. Facts

The key facts in this case are not in dispute. Mr. H. was an active member of the United States Air Force during all of 2023.¹ In October of 2024 Mr. H. separated from the Air Force.²

In 2020 Mr. H. married his wife, who was born and raised in Alaska.³ In August of 2021 Mr. H. moved to Alaska.⁴ In December of 2023 Mr. H. and his wife bought a house at Address A, Anchorage, AK.⁵ On March 30, 2024 he timely filed an electronic application for a 2024 PFD.⁶ In his application, Mr. H. was asked whether he was or had ever been an active-duty member of the U.S. Armed Forces. He answered “Yes” to this question.⁷ As a result, he was subsequently asked for copies of his relevant leave and earnings statements (LES) from the Air

¹ Ex. 9.
² Testimony of Mr. H.. *See also* Ex. 9.
³ Ex. 7.
⁴ Testimony of Mr. H..
⁵ Testimony of Mr. H.. *See also* Ex. 1.
⁶ Ex. 1.
⁷ Ex. 1.

Force.⁸ Mr. H. was given until August 4, 2024, to provide these documents. Mr. H. did not provide the requested documents, and on February 28, 2025, the Division denied his application for failure to provide the requested documents.⁹

On March 7, 2025, Mr. H. requested an informal appeal. On July 28, 2025, the Division again requested his LES documents.¹⁰ On September 3, 2025, as Mr. H. did not provide the requested documents, the Division denied his informal appeal.¹¹ On October 3, 2025, Mr. H. requested a formal hearing.¹² On October 13, 2025, the Division again requested a copy of his LES documents along with some other missing information.¹³ On October 27, 2025, Mr. H. provided the LES documents to the Division.¹⁴

These statements identified Mr. H.'s claimed state of legal residence during that period.¹⁵ From December 2022 through March 2024, the Leave and Earnings Statements consistently listed 'State A' as the State of Legal Residence.

Mr. H. never executed a certification of state of legal residence (DD Form 2058), identifying changing his legal residence and domicile from State A to Alaska.¹⁶ Prior to January 1, 2024, Mr. H. did not have an Alaskan driver's license or identification card, he was not registered to vote in Alaska, and his vehicle was not registered in Alaska.

An in-person hearing was held on December 16, 2025. The Division was represented by Ms. Bernaldo. Mr. H. represented himself and testified on his own behalf.

Mr. H. indicated that he did not realize the leave and earnings statements were as important as they were, and instead, focused on the other facts arguably establishing his Alaska residency.¹⁷ In his testimony Mr. H. clarified why he believes he is eligible for the 2024 PFD. Among other things, he indicated he took a variety of steps to establish his Alaska residency prior to submitting his 2024 PFD application including, marrying a woman who's originally from Alaska, buying a home in Alaska, considering Alaska his permanent home, and putting Alaska on some military forms that are not connected to his LES documents.

⁸ Ex. 2.

⁹ Ex. 3.

¹⁰ Ex. 4.

¹¹ Ex. 6.

¹² Ex. 7.

¹³ Ex. 8.

¹⁴ Ex. 9.

¹⁵ Ex. 9.

¹⁶ Testimony of Mr. H..

¹⁷ Testimony of Mr. H..

III. Discussion

The PFD eligibility rules are technical and strict. Even someone who has clearly established Alaska residency can be disqualified from receiving a PFD if they are absent under the wrong circumstances or maintain certain residency ties to another state. One of these strict eligibility requirements is that a person must not have claimed or maintained a claim of residency in another state on employment records during the PFD qualifying year. Alaska regulation 15 AAC 23.143(d)(2) details this requirement as follows:

- (d) An individual is not eligible for a dividend if, at any time from January 1 of the qualifying year through the date of application, the individual has
 - ...
 - (2) claimed or maintained a claim of residency in another state or country in the individual's employment personnel records; if the individual claims an error or a delay was made in processing by the personnel office, the individual must submit
 - (A) from the personnel office, a certified copy of the individual's request to change the individual's state of legal residence; or
 - (B) a sworn statement from the personnel officer who has specific knowledge that the personnel office made an error, or caused a delay, in processing the individual's personnel records; the personnel officer must state the exact date the records show the original request was received and why the request was not processed timely;

As was referenced during the hearing, the crux of this dispute is not whether Mr. H. took steps to establish his Alaska residency during the qualifying year. That question is largely irrelevant to this analysis. Instead, the key issue is whether, anytime during the qualifying year, Mr. H., maintained a claim of residency in another state in his employment records, thus disqualifying him from receiving a 2024 PFD.

Here, it is undeniable that Mr. H. did in fact maintain State A as his state of legal residence in his employment records during the entire qualifying year, and maintained that legal residence until he separated from the military in 2024.¹⁸ Mr. H. was very honest and forthright, and admitted that there was not a delay in changing his state of legal residence or any error on the part of the Air Force's personnel officer as referenced by 15 AAC 23.143(d)(2)(B). Instead,

¹⁸ Ex. 9.

he candidly admitted that he did not realize that changing his legal residence in his employment records was a step he needed to take.

The qualifying year for the 2024 dividend was 2023.¹⁹ Regardless of Mr. H.'s intent to make Alaska his home, the strict requirements of 15 AAC 23.143(d)(2) still disqualify him from receiving a 2024 PFD. This is because he failed to change his state of legal residence in time to qualify for the 2024 dividend.

IV. Conclusion

Because Mr. H. listed State A as his state of legal residence for the entire qualifying year, he is disqualified from receiving a 2024 PFD. Accordingly, the Division's informal appeal decision is AFFIRMED.

Dated: January 8, 2026

SIGNED
Eric M. Salinger
Administrative Law Judge

¹⁹ AS 43.23.095(6).

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 6th day of February, 2026.

By: SIGNED

Signature

Eric M. Salinger

Name

Administrative Law Judge

Title

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