

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

In the Matter of	)	
	)	
S. B. D.	)	OAH No. 25-3180-PFD
	)	
2025 Permanent Fund Dividend	)	

DECISION

I. Introduction

S. B. D. was denied a 2025 Permanent Fund Dividend (“PFD”) because, although he lived and worked legally in Alaska during the 2024 qualifying year, his immigration status did not qualify him for a PFD under Alaska law. Mr. B. D. argues that his immigration status as a parolee should suffice. However, parole status is temporary by definition and the PFD statutes limit eligibility to specific immigration classifications that are indefinite in nature. Accordingly, Mr. B. D. is not eligible for a 2025 PFD and the Division’s decision is affirmed.

II. Background

S. B. D. is a Country A national who has lived in the Alaska since June 2023.¹ He entered the United States legally under a Department of Homeland Security (“DHS”) humanitarian parole program, which allows foreign nationals to enter and remain in the United States for a limited purpose or period of time.² Mr. B. D.’s passport includes a stamp stating that he entered the United States under parole status and that the parole expires April 26, 2025.³ DHS later issued Mr. B. D. a work permit, valid from August 3, 2023 through April 26, 2025.⁴

Mr. B. D. applied for a 2025 PFD.⁵ To qualify, he would need to meet eligibility requirements throughout calendar year 2024.

The Division denied Mr. B. D.’s application because he was not a United States citizen, permanent resident, refugee, or asylee.⁶ Mr. B. D. requested an informal appeal,

¹ Ex. 1 at 3.
² 8 U.S.C. § 1182(d)(5)(A).
³ Ex. 5-6.
⁴ Ex. 8.
⁵ Ex. 1.

asserting that he is lawfully present in the United States under the parole program and that he has a work permit and paid taxes in 2024.⁷ The Division affirmed its denial on informal appeal because he does not have indefinite immigration status and therefore did not meet the residency requirements for PFD purposes for the 2024 qualifying year.⁸

Mr. B. D. requested this formal appeal. He reiterated his position that he should be eligible for a PFD because he was lawfully present in the United States under the humanitarian parole program. He also pointed out that he applied for asylum in early 2025 and later a work permit, which had been recently issued as of the time of his appeal.⁹ He provided a copy of his new DHS work permit, valid for October 2, 2025 through October 1, 2030.¹⁰

Mr. B. D. asked that this formal appeal be heard exclusively by correspondence. The Division submitted a position statement and several exhibits. Mr. B. D. had an opportunity to respond but did not do so.

III. Discussion

To be eligible for a 2025 PFD, Mr. B. D. would need to have been a United States citizen, permanent resident, refugee, or asylee during calendar year 2024.¹¹ There is no dispute that Mr. B. D. was lawfully present in the United States and contributed to Alaska’s economy in 2024. He was admitted under humanitarian parole status, held a valid work permit, and by his own account was recognized as a good worker.¹² However, lawful presence alone is not sufficient for PFD eligibility. With some limited exceptions for allowed absences, the PFD program limits eligibility to individuals residing in Alaska on an indefinite basis. One of the threshold requirements is that a person have either citizenship or an immigration status that allows them to reside here indefinitely — *i.e.*, permanent resident, refugee, or asylee status.

Parolee status is materially different. DHS has discretion to grant parole to a foreign national, but only “temporarily . . . for urgent humanitarian reasons or significant public

⁶ Ex. 2.

⁷ Ex. 3.

⁸ Ex. 9.

⁹ Ex. 10 at 2.

¹⁰ Ex. 12.

¹¹ AS 43.23.005(a)(5).

¹² Ex. 3 at 2; Ex. 5-6; Ex. 8.

benefit.”¹³ And that authority is limited to granting parole for a limited period of time or purpose. When parole expires, the individual may not remain in the United States absent another lawful immigration status or relief.¹⁴

In 2024, Mr. B. D. was a parolee with a valid DHS work permit. His parole and work permit were both set to expire April 26, 2025.¹⁵ Thus, absent DHS granting another immigration status, he would not have been authorized to remain in the United States beyond April 26, 2025. Parole status is not one of the immigration options under which a person may qualify for a PFD. Nor is it akin to them given its inherently temporary nature.

Mr. B. D. described filing an asylum application in 2025 and provided a copy of a work permit that he was able to apply for after submitting that asylum application. His immigration-related status or actions in 2025, however, are not pertinent here. Eligibility for a 2025 PFD is determined solely based on a person’s immigration status in 2024. During that qualifying year, Mr. B. D. held parole status only. That does not meet the requirements for PFD eligibility.

IV. Conclusion

Because Mr. B. D. was not a United States citizen, lawful permanent resident, refugee, or asylee during calendar year 2024, he is not eligible for a 2025 PFD. The Division’s decision is affirmed.

Dated: February 13, 2026

SIGNED
Rebecca Kruse
Administrative Law Judge

¹³ 8 U.S.C. § 1182(d)(5)(A).

¹⁴ *Id.*

¹⁵ Ex. 5-6, 8.

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 10th day of March, 2026.

By: SIGNED

Signature

Rebecca Kruse

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.]