

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

In the Matter of	)	
	)	
O, B, F, J, and N.T & L.T	)	OAH No. 25-2982-PFD
2025 Permanent Fund Dividend	)	
	)	

DECISION

I. Introduction

The Permanent Fund Dividend Division denied 2025 Permanent Fund Dividends (“PFDs”) for minors O, B, F, J, and N.T & L.T because they were not residents of Alaska for the entirety of 2024, the qualifying year for a 2025 PFD. N was additionally denied for failure to provide required documentation. The children’s mother appealed on their behalf, arguing that the children should be eligible because their father was eligible and that she *could* provide the documentation for N. A parent’s eligibility is no substitute for a child’s own eligibility. A child must have been an Alaska resident for the entirety of the qualifying year. The T children, through their mother, provided no evidence that they were residents as of January 1, 2024 and throughout the remainder of the year. Nor did Ms. T provide N’s birth certificate — stating only that she could. A willingness to provide required documentation is no substitute for providing the actual documentation.

The Division’s decisions denying 2025 PFDs for O, B, F, J, and N.T and L.T are affirmed.

II. Background

P.T and Q.T previously resided in Alaska with their minor children O, B, F, J, N, and L, each of whom received PFDs up until 2021.¹ According to the Division, the Ts moved to Michigan in 2021.² This is consistent with statements on 2025 PFD applications for their children, indicating that the children spent most of 2023 in Michigan.³

¹ O, B received PFDs 2013-2021, F received PFDs 2015-2021, J received PFDs 2017-2021, and L received PFDs 2020-2021. Ex. 1 at 3, 6, 9, 12, 15.

² Division position statement at 1-2. The Division cited warranty deeds transferring a parcel to and from the Ts as evidence of their dates of residency. *Id.* (citing Ex. 7). While the purchase and sale of property might support other evidence, it does not by itself establish when a person started or terminated Alaska residency for purposes of PFD eligibility.

³ Ex. 1 at 1, 4, 7, 10, 13.

Another child, N, was born in 2021, after the Ts apparently left Alaska.⁴

The T children applied for 2025 PFDs. On each of their applications, they identified January 18, 2024 as the date their Alaska residency began and their mother, Q, as their sponsor.⁵ The Division denied their applications because they were not Alaska residents for the entirety of 2024 and because their sponsor was not herself eligible for a 2025 PFD.⁶ N was further found ineligible for failure to provide a birth certificate, passport, or naturalization papers.⁷

Ms. T requested informal appeals on her children's behalf, stating that their father should be their sponsor.⁸ The Division again found that each child was ineligible for a 2025 PFD because they were not residents for the entirety of 2024, noting that a person may not become an Alaska resident while physically outside of the state.⁹ Additionally, the Division found the N was ineligible for failure to provide a birth certificate or passport.¹⁰

Ms. T requested these formal appeals, to be heard on correspondence.¹¹ Ms. T stated that the January 18, 2024 date listed on each child's application as the date residency started is the recording date for a house purchase in Alaska. She further argued that a child does not need to establish residency so long as a sponsoring parent is an Alaska resident. Ms. T conceded that she was not eligible for a PFD, but argued that because her husband was eligible for a 2025 PFD, he should be considered the children's sponsor, and they should be automatically eligible because of Mr. T's eligibility.¹² As to the failure to provide a birth certificate or passport for N, Ms. T stated that "[w]e of course can and will provide this."¹³

The record includes no further evidence or submissions on behalf of the T children. The Division provided a position statement and exhibits. The T children were given an opportunity to respond, but did not do so.

III. Discussion

⁴ Ex. 1 at 16. An additional child, born in Alaska in 2024, is not a party to this appeal. Division Position Statement at 2.

⁵ Ex. 1 at 1, 4, 7, 10, 13, 16.

⁶ Ex. 2.

⁷ *Id.* at 12.

⁸ Ex. 3.

⁹ Ex. 5.

¹⁰ *Id.* at 36.

¹¹ Ex. 6.

¹² *Id.* at 5-16.

¹³ *Id.* at 16.

A person must be a resident for the entirety of a year to be eligible for a PFD in the following year.¹⁴ Thus the T children must have been residents as of January 1, 2024 and continued to be Alaska residents throughout 2024 to be eligible for a 2025 PFD.

A child must also be in the lawful, physical custody of an eligible sponsor.¹⁵ The sponsor and sponsor's eligibility are additional requirements for a child applicant, not a substitute for the child's own eligibility.¹⁶ Thus even if the children had applied with Mr. T as their sponsor, the fact that he was eligible for a 2025 PFD would not alone qualify the children for 2025 PFDs. They must otherwise be eligible on their own basis.

The T children have not provided evidence that they were Alaska residents for all of 2024. Their applications each stated that their residency did not start until January 18, 2024. Ms. T's statement that this date refers to a house closing date does not provide any information about when the children's residency began. Nor have they provided any evidence about where the children were living as of January 1, 2024, when they arrived in Alaska to begin residency, or their whereabouts throughout 2024. All the T children have provided is a statement on their applications that they each started residency January 18, 2024, a statement by their mother that this date refers to a house closing. This is not sufficient to meet their burden to show they were residents throughout 2024 and therefore eligible for 2025 PFDs.

The Division may require submission of a child's birth certificate in support of a PFD application.¹⁷ The Division did so for N, who was applying for a PFD for the first time. Ms. T, as his sponsor, did not provide this documentation. Nor does she contend that she did. Rather, she stated in the formal appeal that she *could* provide it. An ability or willingness to provide required documentation is no substitute for actually doing so. The Division was within its authority to require this documentation and Ms. T failed to provide it.

IV. Conclusion

¹⁴ AS 43.23.005(a)(3).

¹⁵ 15 AAC 23.113(b) (A child *who otherwise qualifies* if eligible to receive a dividend if the child is . . . in the lawful and physical custody of an individual who meets the requires of a sponsor.") (emphasis added).

¹⁶ *Id.*

¹⁷ 15 AAC 23.113(g).

Because they did not provide any evidence that they were Alaska residents for all of 2024, O, B, F, J and N.T and L.T are not eligible for 2025 PFDs. N is further ineligible for failure to provide a birth certificate when required by the Division. The Division's decisions are affirmed.

Dated: January 8, 2026

Signed

Rebecca Kruse
Administrative Law Judge

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 4th day of February, 2026.

By: Signed
Rebecca Kruse
Administrative Law Judge

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