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

In the Matter of	)	
	)	
N. P.	)	OAH No. 25-3327-PFD
	)	
2025 Permanent Fund Dividend	)	

DECISION

I. Introduction

N. P.'s application for a 2025 Permanent Fund Dividend (PFD) was denied after the Permanent Fund Dividend Division (Division) determined that he had been incarcerated during the 2024 qualifying year under circumstances rendering him ineligible. Following an unsuccessful informal appeal, Mr. P. requested a formal appeal by correspondence, which was converted to a request for a hearing.

A telephonic hearing was held on January 15, 2026. Mr. P. represented himself and testified on his own behalf. The Division was represented by Peter Scott, PFD Specialist I, who also testified on behalf of the Division. The Division's denial of Mr. P.'s application is affirmed because, although the circumstances of his incarceration are unusual, Mr. P. was incarcerated during all or part of the 2024 qualifying year after having been convicted of two or more prior misdemeanors as defined in AS 11.81.900 during the period of January 1, 1997, through December 31, 2024.

II. Facts

N. P. timely applied for a 2025 PFD.[1] There are no issues regarding his eligibility other than whether he was incarcerated during the 2024 qualifying year. On August 8, 2025, the Division denied Mr. P.'s application pursuant to AS 43.23.005(d)(2)(B)(ii), based on a determination that he had been incarcerated in 2024 as the result of a misdemeanor conviction after having been previously convicted of a felony and/or two prior misdemeanors.[2]

Following the denial, Mr. P. requested an informal appeal, stating:

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[1] Div. Ex. 1.
[2] Div. Ex. 2, p. 1; Div. Ex. 4, p. 1.

> I, N. P., was never incarcerated for conviction of a crime in 2024. I was convicted of a misdemeanor on 00-00-24. My sentence included 22 days on ankle monitor which I paid for and completed.[3]

In connection with the informal appeal, the Division submitted a Corrections Identification Verification Form (PC/80) to the Alaska Department of Corrections (DOC) to verify whether Mr. P. was incarcerated during the 2024 qualifying year.[4] On September 16, 2025, the DOC responded that Mr. P. had been incarcerated during all or part of the calendar year 2024 as a result of a misdemeanor conviction after being convicted of a prior felony or two or more prior misdemeanors between January 1, 1997, through December 31, 2024.[5]

The PC/80 verification identified the following convictions:

- Case No. 3PA-24-00000 CR, Driving Under the Influence (DUI), conviction date 00/00/2024;
- Case No. 3PA-10-00000 CR, Driving without a License, conviction date 00/00/2011; and
- Case No. 3PA-10-00000 CR, Driving Under the Influence (DUI), conviction date 00/00/2021.[6]

Relying on the DOC's verification that Mr. P. had been incarcerated at some time during 2024, as reflected in the PC/80, the Division upheld its denial of Mr. P.'s 2025 PFD in a decision issued on October 9, 2025.[7] Mr. P. thereafter initiated a formal appeal. In his request for a formal hearing, Mr. P. included the following addendum:

> On the evening of 0-0-24 I was arrested, processed, and ultimately released on my 'OR' on the morning of 0-0-24. During that time I was neither convicted or a crime or incarcerated for the conviction of a crime.[8]

On his Request for Formal Hearing form, Mr. P. indicated a preference for a hearing by written correspondence only.[9] By notice dated December 1, 2025, the parties were given until

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[3] Div. Ex. 3, p. 2.
[4] Div. Ex. 4, p. 1.
[5] *Id.*
[6] *Id.*
[7] Div. Ex. 5.
[8] Div. Ex. 6, p. 3.
[9] Div. Ex. 6, p. 1.

December 31, 2025, to submit any additional documents or correspondence to the Office of Administrative Hearings (OAH) for consideration, and until January 14, 2026, to submit responses to any materials submitted by the opposing party.

The Division filed a position statement and Exhibits 1-10 on December 17, 2025. On or about December 29, 2025, Mr. P. and the Division contacted OAH staff and requested that a hearing be scheduled. An Order was issued setting a hearing for January 15, 2026, which was held as scheduled. Testimony was taken from both Mr. P. and Peter Scott on behalf of the Division. Mr. P. testified that because he had not yet been convicted on the evening of August 6, 2024, when he was held overnight pending release on his own recognizance the next morning, and his sentence was for ankle monitoring which was not served until 2025, he was eligible for his 2025 PFD.[10] Division Exhibits 1-10 were admitted into evidence and the record closed on January 16, 2026.

III. Discussion

The Alaska legislature has directed that "an individual is not eligible for a permanent fund dividend for a dividend year when . . . during all or part of the qualifying year, the individual was incarcerated as a result of the conviction in this state of a . . . felony."[11] The qualifying year for a 2025 PFD is calendar year 2024.[12] As the individual challenging the Division's decision, Mr. P. bears the burden of establishing that it is more likely than not that he is eligible for the 2025 PFD.

The issue on appeal is whether Mr. P.'s detention following his arrest and prior to his release on his own recognizance constitutes incarceration for purposes of AS 43.23.005(d)(2)(B). Alaska law provides that a "defendant shall receive credit for time spent in custody pending trial, sentencing, or appeal if the detention was in connection with the offense for which the sentence was imposed."[13] Mr. P. was sentenced on 00/00/2024, to 180 days with 155 days suspended, resulting in a net sentence of 25 days of incarceration.[14] Consistent with statute, he received credit for one day of incarceration for the period from his arrest on August 6, 2024 through his

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[10] Testimony of N. P..

[11] AS 43.23.005(d).

[12] AS 43.23.295(6).

[13] AS 12.55.025(c); *State v. Anthony*, 810 P.2d 155, 161 (Alaska 1991); *In re E.P.D.*, OAH Case No. 08-0705-PFD (Commissioner of Revenue 2009).

[14] Div. Ex. 7, pp. 5-7.

release on August 7, 2024.[15] Because this period of detention was credited towards Mr. P.'s sentence, it constitutes incarceration resulting from his conviction. Accordingly, although brief and occurring prior to sentencing, this incarceration occurred during the 2024 qualifying year and renders Mr. P. ineligible for the 2025 PFD.

Additionally, Mr. P. served a portion of his sentence on electronic monitoring from April 17, 2025, through April 30, 2025.[16] Alaska law is clear that electronic monitoring constitutes incarceration for PFD eligibility purposes.[17] Accordingly, Mr. P. was incarcerated during the 2025 qualifying year, and this may affect his eligibility for the 2026 PFD.

IV. Conclusion

Mr. P. has not met his burden of establishing eligibility for the 2025 Permanent Fund Dividend. The evidence shows that he was incarcerated during the 2024 qualifying year as a result of a criminal conviction after having been convicted of two or more prior misdemeanor convictions. Accordingly, the Division's denial of Mr. P.'s 2025 PFD is AFFIRMED.

Dated: February 2, 2026

SIGNED
Beth Goldstein
Administrative Law Judge

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15 Div. Ex. 7, p. 4.
16 Div. Ex. 7, p. 8.
17 15 AAC 23.993(a)(15); *see also In re K.M.*, OAH Case No. 24-0673-PFD, pp. 2-3 (Commissioner of Revenue 2024).

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 27th day of February, 2026.

By: SIGNED
Signature
Beth Goldstein
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.]