

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

In the Matter of

J. T. JR.

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OAH No. 26-0155-PFD

DECISION

I. Introduction

J. T., Jr. appeals the denial of his 2024 Alaska Permanent Fund Dividend (PFD) application. The Permanent Fund Dividend Division (the “Division”) denied Mr. T.’s application because it determined that he had not established at least one customary residency tie to Alaska prior to the date of his application and that he had not responded to its request for supplemental information within 30 days of its request.¹ Mr. T. appeals, stating that because he was extradited to Alaska in 2022 to face criminal prosecution, and remained incarcerated for several years, “in my heart I am a resident.”² Because Mr. T. did not demonstrate that the Division’s denial was incorrect, and because he failed to timely respond to the Division’s request for supplemental information, the Division’s denial is affirmed.

II. Facts

When he lived in City A in 2017, Mr. T. committed sexual felonies against a young child.³ By Indictment returned in City A Superior Court in March 2022, he was charged with felony sexual assault of a minor. He was convicted of these offenses by jury verdict in City A Superior Court in February 2025.⁴

¹ Exhibit 2, p. 1.

² Exhibit 5, p. 2.

³ Exhibit 6. These facts are drawn from documents from case 3KO-22-00000CR which are included in this record. *See e.g.*, Exhibit 9 (third party custodianship documents); Exhibit 11 (jury trial log notes). The Alaska Court System’s on-line *Courtview* docketing abstract is consistent with this summary, and official notice thereof is taken here. *See* 2 AAC 64.300.

⁴ *Id.*

At the time of his 2022 indictment, T. was living in City B, Nevada with his wife and children.⁵ In March 2022, he was arrested in City B and extradited to Alaska.⁶ He appears to have been released on bail for several weeks in 2022, and he resided with a friend in City A.⁷ He was returned to custody in June 2022 and remained incarcerated in Alaska through the entire qualifying year under review here – calendar year 2023. As stated above, Mr. T. was convicted by a City A jury in early 2025.

In January 2024, Mr. T. mailed a paper application for the 2024 Alaska Permanent Fund Dividend.⁸ He reported a mailing address of “1400 E. 4th Avenue, Anchorage.”⁹ This is the Anchorage Correctional Complex. In March 2025, the Division mailed Mr. T. a request for supplemental information seeking documentation of his residency.¹⁰ The Division’s request stated, “Complete information must be received or postmarked by April 27, 2025 or this application may be denied.”¹¹ Mr. T. did not respond to this request.

Therefore, on July 11, 2025, his application was denied for this reason – and also because the Division concluded that he had taken insufficient steps to establish residency prior to the commencement of the qualifying year – meaning prior to January 1, 2023.¹²

Mr. T. timely pursued an informal appeal. In his appeal request, he stated that he had been incarcerated “as an Alaska resident” since March 2022.¹³ In January 2026, the Division denied his informal appeal. The Division concluded that, Mr. T. had not established “customary ties indicative of Alaska residency, [that] he was not a state resident for the entire qualifying year, and [that] he was not a state resident on the date of application.”¹⁴ The Division’s denial asserted:

⁵ Exhibits 6 & 11. *Division position statement* (March 19, 2026) at p. 2.

⁶ Exhibit 7 (Alaska DOC inmate account statement, cataloging weekly transactions from January through December 2023).

⁷ Exhibit 9.

⁸ Exhibit 1.

⁹ Exhibit 1.

¹⁰ Exhibit 10. The Division sought Mr. T.’s statement of when his Alaska residency most recently began; when his household goods were moved to Alaska; current residence and employment information and a statement of what specific steps he took to establish residency.

¹¹ *Id.*

¹² Exhibit 2. *See also* AS 43.23.295(6).

¹³ Exhibit 3. The basis for Mr. T.’s incarceration-based claim of residency is unclear. The Department of Corrections does not determine an inmate’s state residency.

¹⁴ Exhibit 4.

Fact 7: At the time of extradition, you were not a resident of Alaska. Being detained and later incarcerated in Alaska does not create the presumption that you changed your domicile to Alaska.

In February 2026, Mr. T. timely submitted a formal hearing request. In his hearing request, Mr. T. agreed that he had not applied for an Alaska ID card prior to January 2023, explaining that he was incarcerated and “didn’t know how.”¹⁵ Further, he wrote, “I can’t do anything living inside the cell, but in my heart I am a resident.”¹⁶

In response to “Fact 7” – the assertion that he was not an Alaska resident at the time of his March 2022 extradition, Mr. T. conceded the point – checking the form’s box stating, “True.” Next to that box, he wrote, “True, but during that time, I can’t do anything since I’m detained later [*sic*].”¹⁷

Mr. T. requested a formal hearing by correspondence. He was provided with the opportunity to submit supplemental evidence.¹⁸ He submitted none.

Mr. T. registered to vote in Alaska on June 5, 2024. He did not renew his Alaska identification card until August 8, 2025.¹⁹ His Alaska driver’s instruction permit expired in 2018 and has never been renewed.²⁰ The record discloses no other affirmative customary steps by Mr. T. to establish residency.

III. Discussion

Mr. T. appeals the denial of his 2024 PFD application. As an appellant challenging the Division’s denial, Mr. T. bears the burden to establish that the Division’s denial was incorrect.²¹

Regulation provides that, “[b]efore January 1 of the qualifying year, an individual must have taken at least one step beyond physical presence in Alaska to establish residency.”²² Further,

¹⁵ Exhibit 5.

¹⁶ *Id.*

¹⁷ Exhibit 5.

¹⁸ *Order*, (March 6, 2026).

¹⁹ Exhibit 8.

²⁰ *Id.*

²¹ 15 AAC 05.030(h).

²² 15 AAC 23.143(c).

an applicant who fails to timely respond to the Division’s request for supplemental information within 30 days will be denied.²³

The Division argues that Mr. T.’s extradition to face a felony indictment strongly implies an involuntary relocation to Alaska – inconsistent “with the intent to remain in the state indefinitely and to make a home in the state.”²⁴ Further, the Division argues that Mr. T. candidly conceded that despite his prior residence in Alaska, on the date of his application, he was not a state resident.²⁵ Further, the Division argues that the steps Mr. T. did eventually take to establish Alaska residency were too late to establish residency by January 2023 – which is the pivotal date for purposes of the 2024 Dividend.²⁶ The Division’s argument on these points is supported by the record, persuasive and, frankly, uncontradicted.

Finally, Mr. T. offers no responsive argument to the fact that he failed to timely respond to the Division’s March 2025 demand for supplemental information. This fact, standing alone, is sufficient basis supporting denial of Mr. T.’s application.²⁷

IV. Conclusion

Because Mr. T. never responded to the Division’s request for supplemental application information, and because he took inadequate steps to establish Alaska residency following his extradition from Nevada and prior to January 1, 2023, he is ineligible to receive a 2024 PFD. The Division’s decision is affirmed.

Dated: June 9, 2026

SIGNED
James Fayette
Administrative Law Judge

²³ 15 AAC 23.173(d).

²⁴ See AS 01.10.055(a) (statutory definition of state residency). See also *In re: S.B.*, OAH 19-0570-PFD (Comm’r of Revenue 2019) (“It is unlikely that a person can establish residency while being held against his [] will in jail.”) (published at: <https://aws.state.ak.us/OAH/Decision/Display?rec=6566>).

²⁵ Exhibit 4.

²⁶ Exhibit 2, p. 2; *Division position statement* (March 19, 2026) at p. 3. See also AS 43.23.005(a)(3) (establishing that an applicant maintain residency during the entire qualifying year).

²⁷ 15 AAC 23.173(d). See also *See also In re: S.B., id.*, at p. 3 (affirming denial based upon failure to submit supplemental application information; “Because he never supplied the required birth certificate or passport to complete his first PFD application, S B cannot receive a 2018 PFD.”).

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 20th day of July, 2026.

By: SIGNED

Signature

James Fayette

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.]