

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

In the Matter of	)	
	)	
J.S	)	OAH No. 26-0350-PFD
	)	
2025 Permanent Fund Dividend	)	

DECISION

I. Introduction

J.S applied for a 2025 Permanent Fund Dividend (“PFD”). The PFD Division denied his application because in 2024, the qualifying year for a 2025 PFD, Mr. S was absent from Alaska for most of the year attending college. A person may qualify for a PFD while attending school, but only when attending full-time, with limited additional days out of state. Mr. S was enrolled full-time for one term in 2024, leaving him with absences that far exceed those allowed for PFD eligibility. Accordingly, the Division’s decision is affirmed.

II. Facts

J.S is a lifelong Alaskan who has been receiving PFDs continuously since 2003.¹

A person may leave the state and remain eligible for a PFD, but only for a limited number of days outside of specific allowed absences. The Division thus asks applicants to provide information about their absences when applying for a PFD. On his 2025 PFD application, Mr. S reported being absent from Alaska from July 17, 2024, through the end of the year to attend college.²

Mr. S’s University provided verification of his enrollment but noted that he was enrolled part time for two terms in early and mid-2024 and was a full-time student only from August 26, 2024 through December 19, 2024.³ The University noted that Mr. S was enrolled online for each of the three terms.⁴

Mr. S’s transcript similarly showed he was enrolled for 6.0 credits for the Spring 2024 term and 9.0 credits for the Summer 2024 term, noting for both terms that he made

¹ Ex. 1 at 6.

² Ex. 1 at 4.

³ Ex. 3.

⁴ Ex. 3.

“Dean’s List with Distinction — Half Time.”⁵ Mr. S’s courseload dropped because of class availability.⁶ He took a 4.0 credit class from a local community college during the Spring 2024 term, bringing his total courseload up to 10.0 credits.⁷ For the Fall 2024 term, Mr. S was enrolled full-time again with 15.0 hours, earning the distinction of “Dean’s List — Full Time.”⁸ He also took a community college class that term, worth an additional 3.0 credits.⁹

Mr. S continued his studies after the 2024 qualifying year at issue here, taking 4.0 credits in the Spring 2025 term and 3.0 credits in the Summer 2025 term, when he completed his degree on August 23, 2025.¹⁰ The Summer 2025 term was the final term of his university’s 2024/2025 academic year.¹¹

Based on the verified enrollment dates from his primary university, the Division concluded that Mr. S was absent from Alaska for 340 days in calendar year 2024 —125 days for full-time secondary education and 215 days for part-time education and during school breaks.¹² Because an applicant relying on full-time education as an allowed absence is limited to 120 additional days out of state, and the Division determined Mr. S had 215 additional days, it denied his PFD application.¹³

Mr. S submitted an informal appeal, emphasizing that since completing his degree he has moved back to Alaska and owns a business and house here.¹⁴ As to the qualifying year of 2024, however, Mr. S added that he took a road trip to Alaska from June 30 through July 14, 2024 and submitted documentation of a return flight from Anchorage to City A, for July 11, 2024.¹⁵ The Division affirmed its application denial, including for exceeding 120 days out of state in addition to his full-time education enrollment.¹⁶

⁵ Ex. 9 at 4.

⁶ Ex. 10.

⁷ Ex. 9 at 10.

⁸ *Id.* at 4-5.

⁹ *Id.* at 10.

¹⁰ *Id.* at 3, 5.

¹¹ Ex. 12.

¹² Ex. 4.

¹³ *Id.* The denial also took issue with Mr. S failing to provide proof that he had spent at least 72 consecutive hours in Alaska during the 2023-2024 period. After filing this formal appeal, Mr. S provided additional documentation, and the Division no longer cites that as an outstanding issue. *See* Division’s Position Statement at 2.

¹⁴ Ex. 5 at 2.

¹⁵ *Id.* at 2, 6.

¹⁶ Ex. 6.

Mr. S requested this formal appeal, to be heard solely on correspondence. In his request, he stated that he was “physically present in Alaska during summer 2024.”¹⁷ He further stated that “I attended school from January 2024 through May 2024, continued during summer 2024, and attended again from August 26, 2024 through December 19, 2024.”¹⁸

III. Discussion

Generally, a person must physically reside in Alaska to be eligible for a PFD. A person who is absent from the state for more than 180 days is not eligible for a PFD for that qualifying year unless they fall into one of several narrow allowed absences.¹⁹ These include attending secondary or postsecondary school full-time.²⁰ If relying on an allowed absence for secondary or postsecondary education, a person may not be absent more than 120 additional days.²¹

For an educational absence, an applicant must be “receiving secondary or postsecondary education on a full-time basis [which] means enrollment and attendance in good standing as a full-time student where participation requires absence from this state.”²² However, a student in their “last academic year before graduation” may carry less than full-time credits if those are the only credits they need to graduate.²³

Mr. S has the burden of showing he did not exceed allowed absences from Alaska in 2024.²⁴ The only basis he has raised for being outside Alaska for nearly the entire year of 2024 is that he was attending college. But the allowed absence for education has several specific requirements. One is that the student is required to be out of state to participate in the education program.²⁵ Mr. S’s university verified that he was enrolled in online courses in 2024.²⁶ Mr. S could have completed online coursework from Alaska. Thus his absence from the state was not a requirement of his degree program.

¹⁷ Ex. 7 at 2.

¹⁸ *Id.* at 3.

¹⁹ AS 43.23.008(a).

²⁰ AS 43.23.008(a)(1). Note that this subsection was recently amended to include certain academic breaks and attendance at required orientation, but those provisions did not take effect until January 1, 2026 and thus would not apply Mr. S’s PFD application, filed in 2025.

²¹ AS 43.23.008(a)(17)(B). This applies to other allowed absences as well, none of which are at issue here.

²² 15 AAC 23.163(c)(1).

²³ 15 AAC 23.163(c)(1)(B).

²⁴ 15 AAC 05.030(h).

²⁵ 15 AAC 23.163(c)(1).

²⁶ Ex. 3.

Another requirement is that Mr. S was a full-time student. There is no dispute that he was a full-time student during the Fall 2024 term, from August 26 through December 19, 2024. But for the Spring and Summer 2024 terms, Mr. S was part-time. His university verified his enrollment as being part-time only.²⁷ His credits were at the level of a part-time student. And his transcript notes his honors for those terms as “Dean’s List with Distinction — Half Time.”²⁸ The additional community college class Mr. S took during the Spring 2024 term only brought his credits up to 10.0 for that term. His university does not consider an undergraduate student like Mr. S full-time unless they are enrolled in at least 12 credits.²⁹

The exception for a student’s final academic year would not apply to Mr. S for calendar year 2024. He graduated in August 2025, at the end of the final term of his university’s 2024/2025 academic year. That year started in Fall 2024, when Mr. S was a full-time student. His part-time enrollment for the Spring and Summer 2024 terms was part of the 2023/2024 academic year, which was not his last before graduation.

Another requirement when claiming an academic absence is that an applicant spend no more than 120 days outside Alaska in addition to full-time attendance at school. It is unclear exactly how many days Mr. S spent outside Alaska in 2024. He reported driving to Alaska June 30, 2024, and provided documentation of flying back to State A on July 11. This summer trip is the only time he reported being in Alaska the entire year. Combining that brief trip with the 125 days he was attending school full-time, Mr. S spent far more than 120 days additional days outside Alaska.

In sum, the evidence shows Mr. S was not required to be out of state to attend online classes in 2024, and in only one of those terms was he enrolled full-time. His absence for nearly the entire year thus exceeds any of the exceptions allowed for PFD eligibility.

IV. Conclusion

For the reasons discussed above, the Division’s decision to deny Mr. S’s 2025 PFD is affirmed.

Dated: June 29, 2026

²⁷ *Id.*

²⁸ Ex. 9 at 4.

²⁹ See <https://catalog.arizona.edu/policy/registration-tuition-fees/registration-enrollment/enrollment>.

Signed

Danika B. Swanson
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 23rd day of July, 2026.

By: Signed
Danika B. Swanson
Administrative Law Judge

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