



Memorandum

To: APOC Commissioners

From: John Grover Whitlock, Paralegal III

Date: July 28, 2026

Subject: Appeal of APOC staff advice regarding repayment of candidate's contributions to his own campaign

INTRODUCTION:

Daniel Cooper (Cooper), under provisions of 2 AAC 50.831,¹ appeals provisions of APOC law that precludes repayment of personal funds Cooper contributed to his campaign because he failed to file notice of the loan within five days as required by AS 15.13.078(b)(2). In his appeal, Cooper asks the Commission to allow repayment of his personal funds.

BACKGROUND FACTS:

On September 30, 2025 Cooper registered as a candidate for the 2026 State Primary Election.²

On May 4, 2026 Cooper filed a "no activity" year-start report and 30-day primary report.³

¹ **2 AAC 50.831. Administrative appeal of staff decision.** (a) A person that receives an adverse staff decision, including a penalty assessment under 2 AAC 50.855, may appeal the staff decision to the commission as provided in this section. Unless otherwise provided, a person must appeal from an adverse staff decision by filing a notice of appeal and a written statement explaining the reasons the appellant believes the staff decision should be rejected. . . (c) After considering the statement of reasons and other relevant evidence, the commission will affirm, reject, or modify the staff decision. No later than 10 days after the date the commission enters its order, the staff shall send written notice of the commission's decision to the appellant at the appellant's address on file with the commission. An adverse decision of the commission may be appealed to the superior court as provided in AS 44.62.560 and Rules 601 - 612 of the Alaska Rules of Appellate Procedure.

² [Candidate registration](#),

<https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=7878&ViewType=CR>, filed September 30, 2025.

³ [Year-start report](#), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49626&ViewType=CD>, filed on May 4, 2026; [30-Day Report](#), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49627&ViewType=CD>, filed May 4, 2026.

On June 10, 2026 Cooper amended his 30 day primary report to disclose a \$3,000 contribution from himself.⁴ Cooper described the amendment as “Self-loan to campaign” but did not file a reimbursement form.

On June 17, Cooper contacted APOC staff to discuss closing out his campaign and asked about the allowed methods of disbursement under statute. During the discussion, APOC staff advised Cooper he could not repay himself because he had not filed a candidate reimbursement form within five days of making the loan. APOC staff also advised that there were no other avenues under AS 15.13.116 for the \$3,000 contribution to be returned to him. See Attachment 2.

On July 8, 2026, Cooper submitted an appeal of the staff determination that he is statutorily prohibited from disbursing the \$3,000 to himself under AS 15.13.116. See Attachment 3.⁵

APPLICABLE LAW

Under AS 15.13.078 a candidate may lend any amount of their own money to their campaign, provided it is reported as a contribution.⁶ However, the statute specifically dictates that

the candidate may not . . . repay a loan that the candidate has made to the to the candidate’s own campaign unless, within five days of making the loan, the candidate notifies the commission, on a form provided by the commission, of the candidate’s intention to repay the loan under AS 15.13.116(a)(4).⁷

After the election or the date they withdraw, AS 15.13.116(a)(4) requires a candidate to disburse unused campaign funds. One option for disbursement is to “repay loans from the candidate to the candidate’s own campaign under AS 15.13.078(b).”⁸

SUMMARY OF APPEAL:

Cooper concedes he did not file the required reimbursement form but emphasized that his amended 30-day report filed on June 10, 2026 disclosed his \$3,000 contribution and should suffice as notice because the amendment description notes “self-loan to campaign.”⁹ He also asserts that he was unaware of the requirement because the statute does not reference the form's name and that he received no notice from the filing system or elsewhere that a candidate reimbursement form was required, and that he made a good-faith, diligent effort to comply with his requirements. Cooper further argues that he contacted Commission staff shortly after loaning funds to his campaign to ensure compliance.

⁴ [Amended 30-day report, https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49704&ViewType=CD](https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49704&ViewType=CD) filed June 10, 2026

⁵ Staff treats this as an appeal filed under 2 AAC 50.831.

⁶ AS 15.13.078(a).

⁷ AS 15.13.078(b)(2) (emphasis added).

⁸ AS 15.13.116(a)(4).

⁹ See Attachment 1.

Cooper asks for commission review of staff's determination regarding his compliance with AS 15.13.078(b)(2).

STAFF'S ANALYSIS:

On its face, Cooper did not comply with AS 15.13.078 and APOC staff does not have the discretion to waive statutory deadlines or exempt Cooper from his filing requirement.

In 1998, shortly after the reimbursement form requirement was enacted, the Commission granted candidate Bill Lewis an exception to repay himself \$7,196.90 under AS 15.13.078. The Commission based its decision on the following factors: his failure to file the candidate reimbursement form did not mislead contributors; the money remaining in his campaign account, with the exception of \$85, was his own and not that of other contributors; he was a first-time candidate; he ran a small campaign; and the notification requirement, at that time, was very new.¹⁰

Mr. Cooper's situation is similar to that of Mr. Lewis in several respects:

1) It does not appear that Cooper intended to mislead contributors. Aside from his own contribution, Cooper disclosed receiving funds from only one contributor. It is unlikely that one individual contributing \$100 was misled by not knowing that Cooper intended to repay himself after the campaign.

2) Cooper was a first-time candidate. The Commission routinely takes inexperience into account when resolving complaints and civil penalty assessments.

3) Cooper ran a small campaign, made no expenditures, and ultimately, did not file with the Division of Elections to appear on the ballot.

However, there are also a few important differences between the Lewis matter from 1999 and the Cooper matter from 2026: Chiefly, that the Commission in 1999 was specifically providing flexibility to candidates in implementing a very new AS 15.13.078.¹¹ A provision that now has been in the law for close to 30 years.

Additionally, APOC staff now routinely provides educational resources regarding this specific requirement:

- The requirement is discussed in candidate training videos. Notably, these videos were emailed to Mr. Cooper on March 13, 2026.¹²
- The requirement is also discussed in the APOC candidate training manual.¹³
- The name of the form and a description are also included on the APOC forms page. See Attachment 4.

¹⁰ See [AO 98-10-CD](#).

¹¹ See page 4 of AO 98-10-CD.

¹² See [Candidate Disclosure How to Report Contributions, Alaska Public Offices Commission, State of Alaska](#) at 3:00. See also Attachment 5.

¹³ [APOC Candidate Training Manual](#), at p. 8, states in bolded and partially highlighted font, “**Candidates MUST complete a ‘Candidate Reimbursement Form’ within 5 days of the loan in order to be repaid after the election.**”

RECOMMENDATION:

Staff is unable to find exception to the statutory requirements that would allow Cooper to reimburse himself after the statutory deadline for filing a reimbursement form has passed, and does not believe [AO 98-10-CD](#) supports an exception under these circumstances. Staff therefore does not find reason to recommend the Commission permit Cooper to repay himself \$3,000 under AS 15.13.078.

CAMPAIGN DISCLOSURE FORM

AMENDED

AMENDMENT

Amendment Description: Self-loan to campaign

COMPLETED

Submission Date: **06/10/2026**
 Filer First Name: **Daniel**
 Filer Middle Name:
 Filer Last Name: **Cooper**
 Filer's Title: **Candidate**
 Report Type: **Thirty Day Report**

CANDIDATE INFORMATION

Candidate Name: **Cooper for Alaska**
 Candidate Address: **48030 Archie Dr**
 City, State Zip: **Kenai, Alaska 99611**

REPORT INFORMATION

Election Year: **2026**
 Election: **State Primary**
 Report Type: **Thirty Day Report**
 Reporting Period: From **02/02/2026** Through **07/17/2026**

FINANCIAL SUMMARY

THIS PERIOD		ENTIRE CAMPAIGN			
Beginning Cash On Hand:	\$0.00				
[+] ↓		Previous Campaign Income: (From Box A of previous report)		Campaign Income Total: (Box A)	
Total Income Reported:	\$3,000.00	[+] ⇒	\$0.00	[=] ⇒	\$3,000.00
[-] ↓		Previous Campaign Expenses: (From Box B of previous report)		Campaign Expense Total: (Box B)	
Total Expenditures Reported:	\$0.00	[+] ⇒	\$0.00	[=] ⇒	\$0.00
[=] ↓					
Closing Cash On Hand:	\$3,000.00				
[-] ↓					
Total Debts:	\$0.00				
[=] ↓					
Surplus/Deficit:	\$3,000.00				

INCOME

Date Received	Payment Method	Contributor	Details	Amount
06/10/2026	Credit Card	Cooper, Daniel PO Box 1513 Kenai, Alaska 99611	Occupation: Candidate Employer: Cooper for Alaska	\$3,000.00
Income Total:				\$3,000.00

EXPENDITURES

Date	Payment Method	Vendor	Purpose	Amount
No Expenditures / Nothing to Report				
Expenditure Total:				\$0.00

DEBTS

Date Incurred	Name	Description or Purpose	Original Amount	Balance Remaining
No Debts / Nothing to Report				
Remaining Debt Total:				\$0.00

From: Stone, Kim S (DOA)
To: dlcooper@protonmail.com
Cc: [Pearson, Mackenzie R \(DOA\)](#)
Subject: APOC follow up / FW: Disbursing Campaign Funds
Date: Friday, June 26, 2026 1:19:27 PM
Attachments: [image.png](#)

Hello Mr. Cooper –

I am following up on the below information provided by my colleague, Mackenzie Pearson. Ms. Pearson's information is correct in that we, as APOC staff, can only relay the requirements of campaign disclosure as provided in statutes and regulations. In this case, Alaska statute [AS 15.13.078](#) allows a candidate only five days, without exception, to request reimbursement for a personal loan, and Ms. Pearson correctly relayed that information.

As Ms. Pearson noted, however, we recognize it is a frustrating situation for you. Although APOC staff has taken no action beyond advising you of the law, a possible option would be for you to request the Commission review your situation under [2 AAC 50.831](#) "Administrative appeal of staff decision". The regulation outlines the steps you should take:

[2 AAC 50.831. Administrative appeal of staff decision.](#)

- a. A person that receives an adverse staff decision, including a penalty assessment under [2 AAC 50.855](#), may appeal the staff decision to the commission as provided in this section. Unless otherwise provided, a person must appeal from an adverse staff decision by filing a notice of appeal and a written statement explaining the reasons the appellant believes the staff decision should be rejected. The notice of appeal and statement of reasons must be mailed or delivered to the commission no later than 30 days after the date the staff decision was mailed or delivered to the person. The commission will not consider an appeal that is not timely filed.
- b. The commission will consider a notice of appeal and statement of reasons at the next regularly scheduled commission meeting unless, in its discretion, the commission schedules the appeal for a special meeting. The commission will give the appellant advance notice of the date, time, and place the commission will consider the appeal. The appellant may appear in person or telephonically, and may be represented by an agent or an attorney licensed to practice in this state. The commission will determine the order of presentations on the appeal.
- (c) After considering the statement of reasons and other relevant evidence, the commission will affirm, reject, or modify the staff decision. No later than 10 days after the date the commission enters its order, the staff shall send written notice of the commission's decision to the appellant at the appellant's address on file with the commission. An adverse decision of the commission may be appealed to the superior court as provided in [AS 44.62.560](#) and Rules 601 - 612 of the Alaska Rules of Appellate Procedure.

Let us know if we can provide any additional information.

Respectfully,

Kim Stone
Campaign Disclosure Coordinator
Alaska Public Offices Commission
2221 E. Northern Lights Blvd., Rm. 128
Anchorage, Alaska 99508
Phone: (907) 276-4176
Fax: (907) 276-7018

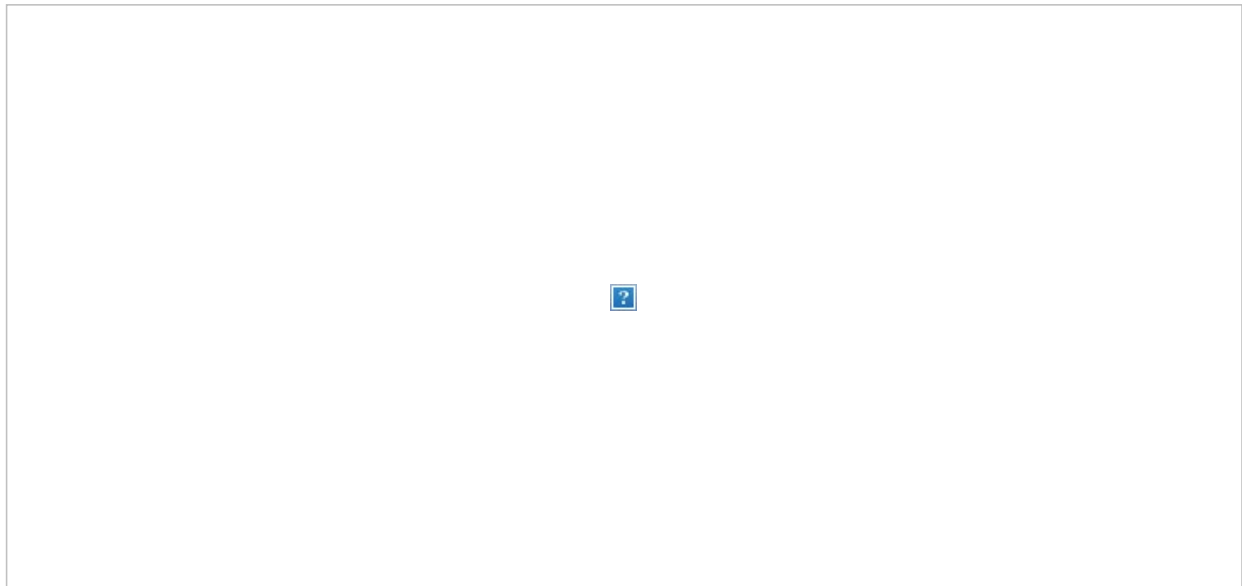
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From: Pearson, Mackenzie R (DOA) <mackenzie.pearson@alaska.gov>
Sent: Monday, June 22, 2026 11:43 AM
To: DLCooper <DLCooper@protonmail.com>
Cc: Whitlock, John G (DOA) <john.whitlock@alaska.gov>; Dubed, Iqlas M (DOA) <iqlas.dubed@alaska.gov>; Stone, Kim S (DOA) <kim.stone@alaska.gov>
Subject: Re: Disbursing Campaign Funds

Mr. Cooper,

First, I want to say that I understand your frustration with the situation being that you only missed the deadline for filling out the Candidate Reimbursement form by a couple of days. It definitely is an unfortunate situation.

However, it is outlined in [AS 15.13.078](#) the requirement for a Candidate Reimbursement form to be filled out within 5 days of making the loan to yourself. It is also outlined in the Candidate Training Manual, as shown below. The requirement to fill out a Candidate Reimbursement form is highlighted.



This is again outlined in our training video [HERE](#) starting around the 3-minute mark.

At this time, your inability to repay the loan to yourself due to missing this deadline is not something that is eligible for appeal.

As previously discussed, you will need to disburse your funds according to [AS 15.13.116](#), minus the ability to reimburse yourself for the contribution you made to your campaign. This includes:

- paying bills incurred for expenditures reasonably related to the campaign and winding up the affairs of the campaign, including a victory or thank you party, thank you advertisements, and thank you gifts to campaign employees and volunteers;
- making donations to a political party, a state's general fund, a municipality of the state, or the federal government;
- making donations to charitable organizations;
- repaying contributions to contributors;

- establishing a fund for attorney fees;
- transferring all or a portion of unused campaign contributions to a future campaign account;
- transferring all or a portion of the unused campaign contributions to a public office expense term account;
- transferring all or a portion of the unused campaign contributions to a municipal office account.

Once you have disbursed your funds according to [AS 15.13.116](#), you will report those expenditures on your 30-day report. Once the report is zeroed out, you will mark it as your final report, and this will end your reporting obligations to APOC.

If you have any questions about filling out your report or need any assistance, please feel free to reach out to our office.

Thank you,

Mackenzie Pearson
Paralegal

Alaska Public Offices Commission
2221 E. Northern Lights Blvd., Rm. 128
Anchorage, Alaska 99508
Phone: (907) 276-4176
Fax: (907) 276-7018

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From: DLCooper <DLCooper@protonmail.com>
Sent: Monday, June 22, 2026 10:26 AM
To: Pearson, Mackenzie R (DOA) <mackenzie.pearson@alaska.gov>
Cc: Whitlock, John G (DOA) <john.whitlock@alaska.gov>; Dubed, Iqlas M (DOA) <iqlas.dubed@alaska.gov>
Subject: Re: Disbursing Campaign Funds

Mackenzie,

I am checking on an update on the status of this request.

Thank you,

Daniel Cooper

Sent from [Proton Mail](#) for iOS.

----- Original Message -----

On Wednesday, 06/17/26 at 10:33 DLCooper <DLCooper@protonmail.com> wrote:

Mackenzie,

Thank you for your explanation. After reviewing it, I am formally requesting relief permitting reimbursement of my personal loan to the campaign despite the late Candidate Reimbursement

Form, based on the circumstances below.

The facts. I loaned my campaign \$3,000 on June 10, 2026, intending to be reimbursed. The expenditures that currently appear on my report were cancelled and refunded this morning; only approximately \$40 represents actual, non-recoverable spending, and roughly \$2,960 remains in the account, intact and fully traceable. The loan is accurately disclosed, and there has been no commingling or concealment.

Grounds for relief. I respectfully ask the Commission to consider three circumstances together:

1. Notice. The 5-day Candidate Reimbursement Form deadline was not clearly displayed on the APOC website, nor on any of the contribution-entry pages I used when inputting funds. I had no reasonable notice of the requirement at the time I made the loan.
2. Good cause. On the fifth day of the filing window, my family learned that my wife's grandmother had passed away following a stroke. My attention was not on campaign filings during that period.
3. No prejudice. The delay is two days, the funds are essentially undisbursed and fully identifiable, and granting relief would cause no harm to the disclosure process or to the public interest the statute is meant to protect.

I am requesting that the Commission accept a late-filed Candidate Reimbursement Form and permit reimbursement, or advise me of the procedure — including review by the full Commission — through which such relief may be sought. I am prepared to file the form and provide any supporting documentation today.

Please let me know the appropriate next step. Thank you for your time and consideration.

Respectfully,

Daniel Cooper

----- Original Message -----

On Wednesday, 06/17/26 at 09:58 Pearson, Mackenzie R (DOA) <mackenzie.pearson@alaska.gov> wrote:

It looks like you did report your contribution to yourself accurately, so I do not believe there is a need to amend that report.

You may return the full \$100 contribution to that contributor.

Since you did not fill out the loan reimbursement form, you would not be able to repay the loan to yourself or return the funds to yourself in any way. You will have to disburse the remaining funds in accordance with [AS 15.13.116](#). Once you have disbursed the funds, you can amend your 30-day report to reflect how those funds were disbursed. Once you have zeroed out your report, you can mark it as your final report and end your reporting obligations to APOC.

Please let me know if you have any additional questions.

Thank you,

Mackenzie Pearson
Paralegal

Alaska Public Offices Commission
2221 E. Northern Lights Blvd., Rm. 128
Anchorage, Alaska 99508
Phone: (907) 276-4176
Fax: (907) 276-7018

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From: DLCooper <DLCooper@protonmail.com>
Sent: Wednesday, June 17, 2026 9:36 AM
To: Pearson, Mackenzie R (DOA) <mackenzie.pearson@alaska.gov>
Cc: Whitlock, John G (DOA) <john.whitlock@alaska.gov>; Dubed, Iqlas M (DOA) <iqlas.dubed@alaska.gov>
Subject: Re: Disbursing Campaign Funds

CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Mackenzie,

I am a first-time candidate filer for Alaska House District 7, and I would appreciate your guidance on correcting a recordkeeping issue before I close out my campaign account.

When I capitalized my campaign, I provided personal funds that I intended to treat as a candidate loan to my own campaign. I did not file the notice of intent to repay within five days of making the loan, as AS 15.13.078 requires, because I was not aware of that requirement at the time. I understand this likely means I am not entitled to repay the loan to myself and that these funds should instead be characterized as a contribution.

The rest of my situation is straightforward: all campaign expenditures were drawn against my own funds, and the only third-party contribution I have received is a single \$100 contribution, which remains unspent.

I would be grateful for your guidance on the following:

1. How should I correct my prior reporting so that my personal funds are characterized properly? I am prepared to file any amendments you need.
2. May I return the \$100 contribution to that contributor in full?
3. To the extent any unspent personal funds remain, what is the proper mechanism, if any, for recovering them now that the loan-repayment route is unavailable?

I want to close the account correctly. Please let me know what you need from me.

Respectfully,

Daniel Cooper

On Wednesday, June 17th, 2026 at 9:21 AM, Pearson, Mackenzie R (DOA)

<mackenzie.pearson@alaska.gov> wrote:

Good morning,

Per our discussion earlier, [AS 15.13.116](#) outlines the ways campaign assets may be disbursed. Some of those ways include:

- (1) paying bills incurred for expenditures reasonably related to the campaign and winding up the affairs of the campaign, including a victory or thank you party, thank you advertisements, and thank you gifts to campaign employees and volunteers;
- (2) making donations to a political party, a state's general fund, a municipality of the state, or the federal government;
- (3) making donations to charitable organizations;
- (4) repaying loans from the candidate to the candidate's own campaign;
- (5) repaying contributions to contributors;
- (6) establishing a fund for attorney fees;
- (7) transferring all or a portion of unused campaign contributions to a future campaign account;
- (8) transferring all or a portion of the unused campaign contributions to a public office expense term account;
- (9) transferring all or a portion of the unused campaign contributions to a municipal office account.

Once you have zeroed out your campaign account, you can mark the report as your final report. This will end your reporting obligations to APOC.

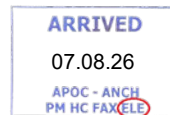
Please let me know if you have any additional questions.

Thank you,

Mackenzie Pearson
Paralegal

Alaska Public Offices Commission
2221 E. Northern Lights Blvd., Rm. 128
Anchorage, Alaska 99508
Phone: (907) 276-4176
Fax: (907) 276-7018

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From: [DLCooper](#)
To: [Stone, Kim S \(DOA\)](#)
Cc: [Whitlock, John G \(DOA\)](#); [Hebdon, Heather R \(DOA\)](#); [Rousselle, Cari J \(DOA\)](#)
Subject: Re: APOC records request
Date: Thursday, July 9, 2026 3:43:04 PM

CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

All,

I am writing to formally set out my position regarding the self-loan I made to my campaign, Cooper for Alaska, on June 10, 2026, and to explain why I believe I acted in good faith and in a manner consistent with AS 15.13.078(b)(2).

AS 15.13.078(b)(2) provides that a candidate may not repay a loan made to the candidate's own campaign "unless, within five days of making the loan, the candidate notifies the commission, on a form provided by the commission, of the candidate's intention to repay the loan under AS 15.13.116(a)(4)." The statute itself does not name or define this form.

On June 10, 2026 - the same day I made the \$3,000 loan to my campaign - I filed a Campaign Disclosure Form with the Commission and designated the \$3,000 contribution as a "Self-loan to campaign" in the amendment description. This filing is documented on page 9 of the All Filings Report PDF the Commission provided to me, which shows the amendment submitted on 06/10/2026 with the description "Self-loan to campaign." I filed this the same day I made the loan, well within the statute's five-day window, specifically to be transparent and to comply with my disclosure obligations at the moment the loan was made.

I understand Commission staff have since referenced a separate "Candidate Reimbursement Form" as the specific vehicle required for this notice. I was not made aware, at any point before or during the five-day window following my loan, that a separate form existed or was required. I only learned of it when I contacted the Commission afterward, on my own initiative, specifically to make sure I was disbursing my own funds correctly - and by then, the window had already closed.

I want to be clear that this was not a matter of forgetting a requirement I knew about. I was never made aware of the requirement in the first place. Nothing in the electronic filing system flagged, at the point where I designated the contribution as a loan, that a separate form existed or that a five-day deadline applied to preserve my ability to recoup those funds. There was no warning, prompt, or linked instruction in the system at the moment it would have mattered. A candidate in my position has no reasonable way to know to go looking for a form whose existence is never surfaced to them until after the relevant window has passed.

Given that:

1. The statute requires notice "on a form provided by the commission" without naming a specific form;
2. I provided written, contemporaneous notice of my intention to be repaid, on a Commission-provided form, the same day I made the loan - documented on page 9 of the filings PDF the Commission sent me;
3. I received no notice - through the filing system or otherwise - that a separate form was required, at any point before the five-day window closed; and
4. I proactively contacted the Commission to confirm I was handling this correctly, and only then

learned of the separate form's existence;

I believe the record reflects good-faith, diligent effort to comply, not neglect. I would ask that the Commission consider this context, and I would also respectfully suggest that the electronic filing system be updated to provide a clear notice or prompt to candidates at the moment they designate a contribution as a loan, so that future candidates are not placed in the same position.

I am happy to discuss this further or provide any additional information that would help resolve this matter.

Respectfully,

Daniel Cooper
Cooper for Alaska
dlcooper@protonmail.com
907-912-0078

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Candidates

Assigned Reports

Candidate Profile: 2026 - Woods, John (Anchorage Municipal Election)



No Reports Assigned.

[Click Here to add these to your schedule \(use Import in Outlook and choose the .ics file\)](#)

Registration Forms

Letter of Intent Forms

The Letter of Intent permits you to make campaign expenditures prior to declaring with the Division of Elections or filing for office with your municipal clerk. If it is less than 18 months before the election, the Letter of Intent also permits you to accept campaign contributions.
AS 15.13.100; AS 15.13.072; 2 AAC 50.274

Candidate Registration Forms

All State Candidates* and Non-Exempt Municipal Candidates must file a Candidate Registration within 15 days (for state office) or 7 days (for municipal office) after filing a declaration of candidacy or a nominating petition. The Candidate Registration provides your campaign contact information, designates your campaign committee, and your campaign depository. **Until a candidate files their registration designating a Treasurer or Deputy Treasurers, only the candidate may accept/expend campaign funds.** Candidates may amend registrations as needed. Registered candidates must file campaign disclosure reports for the duration of their campaign.

AS 15.13.060; 2 AAC 50.282; 2 AAC 50.298

**Judicial Retention Candidates are the only State Candidates who may file a Municipal/Judicial Exemption Statement to exempt themselves from further campaign disclosure reporting requirements.*

Municipal/Judicial Exemption Forms

Municipal or judicial retention candidates that anticipate spending/receiving less than \$5,000, including any personal funds they may use, may file a Municipal/Judicial Exemption Form. The Exemption Form exempts candidates from filing campaign disclosure reports for the duration of their campaign. If an exempt candidate exceeds \$5,000 in financial activity they must immediately file a Candidate Registration and file each report due after the change in status, disclosing all activity from the beginning of the campaign on their first report.

AS 15.13.040(g); 2 AAC 50.286

Disclosure Forms

Campaign Disclosure Forms

Non-Exempt Candidates must file periodic Campaign Disclosure Reports disclosing the financial activity of their campaign during a specific reporting period.

AS 15.13.040(a); 2 AAC 50.321(a)

POET Account Disclosure Forms

Elected officials who disbursed leftover contributions from an election to a Public Office Expense Term (POET) Account must file a POET Account Disclosure Report annually disclosing the financial activity of their POET Account. A POET report must be filed every year until all funds have been disbursed; all funds must be disbursed by the end of the term of office for which the contributions were received.

AS 15.13.116(a)(8)-(9); AS 15.13.110(a)(4); 2 AAC 50.396

FCA Disclosure Forms

Candidates who disbursed leftover contributions from an election to a Future Campaign Account (FCA) must file an FCA Disclosure Report annually disclosing the financial activity of their FCA. An FCA report must be filed every year until the funds are disbursed or used in another election. When they are used in another election use of the funds will be reported as the Beginning Cash on Hand on the first campaign disclosure report filed for the new election.

AS 15.13.110(a)(4); AS 15.13.116(a)(7); 2 AAC 50.321(a)

Other Forms

Shared Campaign Activity Forms

Shared Campaign Activity Forms are filed only when candidates or groups participate in a shared campaign activity with a combined cost that **exceeds \$1,000**. Examples of shared activities include a joint advertising campaign, a combined mailing, or a co-sponsored fundraiser. This form should be filed in conjunction with each participant's Campaign Disclosure Report and should disclose the shared activity that took place during that reporting period.

AS 15.13.112(b)(7); 2 AAC 50.324(e)

Candidate Reimbursement Forms

Candidates who loan personal funds to their campaign with the intent to repay themselves after the election may only repay themselves if they file a Candidate Reimbursement Form within 5 days of putting personal funds into their campaign. Please note that if the campaign is able to repay the candidate's personal funds within 72 hours they may do so and they do not need to file the Reimbursement Form.

AS 15.13.078(b); AS 15.13.116(a)(4)

Exempt Fundraiser Forms

For any fundraising activity in which contributions do not exceed \$50/person a candidate may file an Exempt Fundraiser Form (in conjunction with their campaign disclosure report). This exempts the campaign from reporting each donation individually, and allows them to disclose the total contributions received as a single line item on their regular campaign disclosure report. File a separate form for each event for which the exemption is used during the reporting period.

AS 15.13.040(l); 2 AAC 50.328

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To: [Whitlock, John G \(DOA\)](#)
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Subject: APOC Tip: Campaign reimbursements
Date: Friday, March 13, 2026 12:03:00 PM
Attachments: [Campaign reimbursements Who How.pdf](#)

APOC Tip: Campaign reimbursements – Who? How?

The **Who:** Only candidates, treasurers, or deputy treasurers can make expenditures on behalf of a campaign. [AS 15.13.086](#) A campaign volunteer who is not registered as a

Treasurer/Deputy Treasurer cannot make purchases on behalf of the campaign or be reimbursed for them; these purchases become a non-monetary contribution from that individual and must be reported as such.

The **How:** Reimbursement rules differ depending on the individual's role:

- Treasurers/Deputy Treasurers can be reimbursed only if the expenditure is (1) less than \$500 and (2) is repaid within the same reporting cycle. [2 AAC 50.990\(7\)\(C\)\(ix\)](#).
- Candidates must be repaid within three days or it becomes a contribution. [2 AAC 50.990\(7\)\(C\)\(x\)](#).

For more information, see:

- [Expenditures Reimbursements and Debt](#), a four-minute APOC training presentation.
- [APOC Candidate Training Materials](#) at p.13

*Note: Candidates generally can make unlimited personal contributions and "loan" money to the campaigns to be repaid after the election with unused campaign funds. While the topic is beyond the scope of this Tip, for guidance see APOC training presentation [Candidate Disclosure How to Report Contributions](#) beginning at 2:22.

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