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IDAHO PUBLIC UTILITIES COMMISSION

October 17, 2022

Jan Noriyuki  
Commission Secretary  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd., Bldg. 8, Ste. 201-A  
Boise, Idaho 83714

CGS-T-22-04

Dear Ms. Noriyuki,

Pursuant to Commission Order No. 35297, GNR-T-21-10 please find enclosed CenturyTel of the Gem State, Inc.'s application for the Idaho Broadband Tax Credit for the year 2021. This application is being submitted for Commission determination that the broadband equipment installed for 2021 meets the definition of qualified broadband equipment as found in Idaho code 63-3029I.

**1. Name address of the applicant:**

CenturyTel of the Gem State, Inc.  
100 CenturyLink Drive  
Monroe, LA 71203

**Contact Person:**

Amanda Brown, Director – Tax Accounting  
Phone: 318-330-6327

CenturyTel of the Gem State, Inc. is a provider of local exchange and broadband telecommunications services in Idaho.

**2. Identify the area or location where the equipment is installed in Idaho.**

Please refer to Exhibit 1 (CenturyTel of the Gem State, Inc.) for equipment installed in the years 2021.

Broadband investment and retirements by year are as follows:

YEAR	INVESTMENT	RETIREMENTS	NET INVESTMENT
2021	\$792,708	(\$0)	\$792,708

**3. Type of Broadband service offered to the public in Idaho.**

CenturyTel of the Gem States, Inc. uses terrestrial wire line technology. Various forms of DSL-based equipment are used (ADSL & VDSL in various vintages). Transport is a mix of fiber optic and metallic cable, which typically is also supporting traditional telephony services. Equipment terminals are located in Central Office buildings, remote buildings and in cabinets on concrete pads each serving a neighborhood.

Income Tax Department  
PO Box 9070  
Monroe, LA 71211  
www.lumen.com

**4. Provide the lowest transmission rate offered to customers, in bits per second, that subscribers to the relevant broadband network can receive and send (download and upload):**

The lowest transmission rate offered to customers is 500,000 bits per second for downloads and 250,000 bits per second for uploads.

**5. Provide a specific list of equipment types that the application is requesting the Commission to determine is “qualified broadband equipment” as defined in Idaho Code Section § 63-3029I(3)(b).**

Please refer to Exhibit 1 for the years 2021.

**6. Installation dates:**

Please refer to Exhibit 1 for the years 2021.

**7. Percentage and number of potential subscribers:**

Please refer to Exhibit 2 for the year 2021.

**8. Certified statement from applicant:**

Please See Exhibit 3.

If you have any questions concerning this filing, please contact me at (318) 330-6327.

Sincerely,



Amanda Brown  
Senior Director - Tax

Encl

**EXHIBIT 1**

**Equipment Installed In Idaho**

**2021**

Item No.	Description	Unit	Quantity	Rate	Amount	Remarks
1	CONCRETE WORK	CU YD	100	100	10000	
2	BRICKWORK	SQ YD	500	500	25000	
3	PLASTER	SQ YD	200	200	4000	
4	PAINTING	SQ YD	100	100	1000	
5	ROOFING	SQ YD	150	150	2250	
6	WOODWORK	SQ YD	80	80	640	
7	IRONWORK	SQ YD	120	120	1440	
8	GLAZING	SQ YD	90	90	810	
9	MECHANICAL	SQ YD	110	110	1210	
10	ELECTRICAL	SQ YD	130	130	1690	
11	WATER SUPPLY	SQ YD	140	140	1960	
12	SEWERAGE	SQ YD	160	160	2560	
13	LANDSCAPING	SQ YD	180	180	3240	
14	CONCRETE WORK	CU YD	100	100	10000	
15	BRICKWORK	SQ YD	500	500	25000	
16	PLASTER	SQ YD	200	200	4000	
17	PAINTING	SQ YD	100	100	1000	
18	ROOFING	SQ YD	150	150	2250	
19	WOODWORK	SQ YD	80	80	640	
20	IRONWORK	SQ YD	120	120	1440	
21	GLAZING	SQ YD	90	90	810	
22	MECHANICAL	SQ YD	110	110	1210	
23	ELECTRICAL	SQ YD	130	130	1690	
24	WATER SUPPLY	SQ YD	140	140	1960	
25	SEWERAGE	SQ YD	160	160	2560	
26	LANDSCAPING	SQ YD	180	180	3240	
27	CONCRETE WORK	CU YD	100	100	10000	
28	BRICKWORK	SQ YD	500	500	25000	
29	PLASTER	SQ YD	200	200	4000	
30	PAINTING	SQ YD	100	100	1000	
31	ROOFING	SQ YD	150	150	2250	
32	WOODWORK	SQ YD	80	80	640	
33	IRONWORK	SQ YD	120	120	1440	
34	GLAZING	SQ YD	90	90	810	
35	MECHANICAL	SQ YD	110	110	1210	
36	ELECTRICAL	SQ YD	130	130	1690	
37	WATER SUPPLY	SQ YD	140	140	1960	
38	SEWERAGE	SQ YD	160	160	2560	
39	LANDSCAPING	SQ YD	180	180	3240	
40	CONCRETE WORK	CU YD	100	100	10000	
41	BRICKWORK	SQ YD	500	500	25000	
42	PLASTER	SQ YD	200	200	4000	
43	PAINTING	SQ YD	100	100	1000	
44	ROOFING	SQ YD	150	150	2250	
45	WOODWORK	SQ YD	80	80	640	
46	IRONWORK	SQ YD	120	120	1440	
47	GLAZING	SQ YD	90	90	810	
48	MECHANICAL	SQ YD	110	110	1210	
49	ELECTRICAL	SQ YD	130	130	1690	
50	WATER SUPPLY	SQ YD	140	140	1960	
51	SEWERAGE	SQ YD	160	160	2560	
52	LANDSCAPING	SQ YD	180	180	3240	
53	CONCRETE WORK	CU YD	100	100	10000	
54	BRICKWORK	SQ YD	500	500	25000	
55	PLASTER	SQ YD	200	200	4000	
56	PAINTING	SQ YD	100	100	1000	
57	ROOFING	SQ YD	150	150	2250	
58	WOODWORK	SQ YD	80	80	640	
59	IRONWORK	SQ YD	120	120	1440	
60	GLAZING	SQ YD	90	90	810	
61	MECHANICAL	SQ YD	110	110	1210	
62	ELECTRICAL	SQ YD	130	130	1690	
63	WATER SUPPLY	SQ YD	140	140	1960	
64	SEWERAGE	SQ YD	160	160	2560	
65	LANDSCAPING	SQ YD	180	180	3240	
66	CONCRETE WORK	CU YD	100	100	10000	
67	BRICKWORK	SQ YD	500	500	25000	
68	PLASTER	SQ YD	200	200	4000	
69	PAINTING	SQ YD	100	100	1000	
70	ROOFING	SQ YD	150	150	2250	
71	WOODWORK	SQ YD	80	80	640	
72	IRONWORK	SQ YD	120	120	1440	
73	GLAZING	SQ YD	90	90	810	
74	MECHANICAL	SQ YD	110	110	1210	
75	ELECTRICAL	SQ YD	130	130	1690	
76	WATER SUPPLY	SQ YD	140	140	1960	
77	SEWERAGE	SQ YD	160	160	2560	
78	LANDSCAPING	SQ YD	180	180	3240	
79	CONCRETE WORK	CU YD	100	100	10000	
80	BRICKWORK	SQ YD	500	500	25000	
81	PLASTER	SQ YD	200	200	4000	
82	PAINTING	SQ YD	100	100	1000	
83	ROOFING	SQ YD	150	150	2250	
84	WOODWORK	SQ YD	80	80	640	
85	IRONWORK	SQ YD	120	120	1440	
86	GLAZING	SQ YD	90	90	810	
87	MECHANICAL	SQ YD	110	110	1210	
88	ELECTRICAL	SQ YD	130	130	1690	
89	WATER SUPPLY	SQ YD	140	140	1960	
90	SEWERAGE	SQ YD	160	160	2560	
91	LANDSCAPING	SQ YD	180	180	3240	
92	CONCRETE WORK	CU YD	100	100	10000	
93	BRICKWORK	SQ YD	500	500	25000	
94	PLASTER	SQ YD	200	200	4000	
95	PAINTING	SQ YD	100	100	1000	
96	ROOFING	SQ YD	150	150	2250	
97	WOODWORK	SQ YD	80	80	640	
98	IRONWORK	SQ YD	120	120	1440	
99	GLAZING	SQ YD	90	90	810	
100	MECHANICAL	SQ YD	110	110	1210	







**EXHIBIT 2**

**Idaho  
Broadband  
Subscribers**

**2021**



**CENTURYTEL OF THE GEM STATE, INC.  
IDAHO BROADBAND CREDIT  
PERCENTAGE AND NUMBER OF POTENTIAL SUBSCRIBERS**

ID LUs	TOTAL LU'S	TOTAL QUALIFIED LU'S	% QUALIFIED LU'S
<b>EOY 2021</b>	2,155	1,268	59%
<b>EOY 2020</b>	2,103	1,220	58%
<b>EOY 2019</b>	2,055	1,203	59%
<b>EOY 2018</b>	2,044	1,174	57%
<b>EOY 2017</b>	2,172	1,315	61%
<b>EOY 2016</b>	2,158	1,414	66%
<b>EOY 2015</b>	1,991	1,327	67%
<b>EOY 2014</b>	1,974	1,314	67%
<b>EOY 2013</b>	1,959	1,315	67%
<b>EOY 2012</b>	1,944	1,418	73%

**NOTE:** *Inculde numbers for T148 and T147*

**NOTE:** Where LU means Living Unit. A Living Unit is a street address where CenturyTel of the Gem State might send a bill and where wireline plant is not far away. A working Living Unit is an address where CenturyTel of the Gem State now sends a bill for some type of service, not necessarily internet access service and not necessarily telephony service. A qualified LU is an address where DSL-based service could be provisioned in a short interval of time.

# **EXHIBIT 3**

## **Idaho Broadband Certification**

**2021**

**IDAHO BROADBAND CERTIFICATION**  
**EXHIBIT 3**  
**2021**

I hereby, certify that Representatives of CenturyTel of the Gem State, Inc. (the applicant) have read the application statutes for the broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code Section 63-3029I.



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Douglas A. Richards  
SVP Global Tax