

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF FARMERS MUTUAL ) CASE NO. FMT-T-20-04**  
**TELEPHONE COMPANY’S APPLICATION )**  
**FOR A 2019 INVESTMENT TAX CREDIT ) ORDER NO. 34963**  
**FOR INSTALLING QUALIFYING )**  
**BROADBAND EQUIPMENT )**

On January 25, 2021, Farmers Mutual Telephone Company (“Company”) petitioned the Commission to reconsider Order No. 34896 (“Petition for Reconsideration”). In Order No. 34896, the Commission confirmed that, in 2019, the Company had installed “qualified broadband equipment” that was eligible for an investment tax credit. *See Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment). The Company sought reconsideration because it had inadvertently listed the wrong equipment in its Application.

On February 10, 2021, the Commission granted the Company’s Petition for Reconsideration and set comment and reply deadlines. Commission Staff filed the only comments and recommended the Commission confirm that the equipment listed in the Petition for Reconsideration is “qualified broadband equipment.” The Company did not reply.

Having reviewed the amended record, we abrogate Order No. 34896 and confirm that the equipment in the list provided as part of the Petition for Reconsideration is “qualified broadband equipment” under *Idaho Code* § 63-3029I(3)(b).

**BACKGROUND**

On December 10, 2020, the Company applied to the Commission for an order confirming that, in 2019, the Company installed “qualified broadband equipment” that would be eligible for the *Idaho Code* § 63-3029I investment tax credit. Exhibit A to the Application purported to list the broadband equipment at issue. The Company stated it had invested \$3,351.97 to install the equipment.

On January 21, 2021, the Commission granted the Company’s Application, confirming the listed equipment was “qualified broadband equipment.” Order No. 34896. Shortly thereafter, the Company petitioned the Commission to reconsider Order No. 34896 because “the equipment list attached to [the Company]’s Application was erroneously filed, and instead included the equipment list for an affiliated entity of [the Company].” Petition at 1. The Company’s Petition stated the Company actually had installed \$4,347,224.89 in qualified broadband equipment in

2019, not the \$3,3351.97 in equipment that had been erroneously confirmed as qualified broadband equipment by Order No. 34986. Petition, Exhibit A.

### **STAFF COMMENTS**

Staff reviewed the Company's Application and the amended equipment list submitted as Exhibit A to the Petition for Reconsideration. Based on its review, Staff believes the equipment in the amended equipment list meets the statutory criteria and is "qualified broadband equipment" that is eligible for the tax credit. Staff thus recommended the Commission: (1) issue an order confirming that the Company's equipment is "qualified broadband equipment," and (2) forward copies of the order, Application, Petition for Reconsideration, and amended equipment list to the Idaho Tax Commission.

### **COMMISSION FINDINGS AND DECISION**

The Commission has reviewed the amended record, including the Company's Application, the Company's Petition for Reconsideration, the updated equipment list, and Staff's comments. Based on our review, we find that the Company's equipment identified in the updated equipment list is "qualified broadband equipment" eligible for the tax credit under *Idaho Code* § 63-3029I. Accordingly, it is appropriate for the Commission to abrogate Order No. 34896 and issue an order confirming that the Company's equipment—as described in the updated equipment list—is "qualified broadband equipment." The Commission makes no findings regarding the costs of the installed broadband equipment or other expenses.

### **ORDER**


IT IS HEREBY ORDERED that Order No. 34896 is abrogated, consistent with *Idaho Code* § 61-626.

IT IS FURTHER ORDERED that the equipment installed by the Company in 2019, as described in its amended equipment list submitted as Exhibit A to the Petition for Reconsideration, is "qualified broadband equipment."

IT IS FURTHER ORDERED that copies of this order, the Application, the Petition for Reconsideration, and the amended equipment list be served on the Idaho State Tax Commission.

THIS IS A FINAL ORDER ON RECONSIDERATION. Any party aggrieved by this order may appeal to the Supreme Court of Idaho pursuant to the Public Utilities Law and the Idaho Appellate Rules. *See Idaho Code* § 61-627.

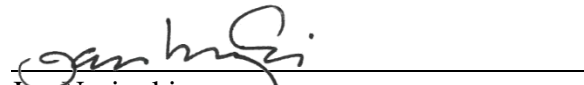
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 19<sup>th</sup> day of March 2021.

  
PAUL KJELLANDER, PRESIDENT

  
KRISTINE RAPER, COMMISSIONER

  
ERIC ANDERSON, COMMISSIONER

ATTEST:

  
Jan Noriyuki  
Commission Secretary

I:\Legal\TELEPHONE\FMT-T-20-04\orders\FMTT2004\_final\_reconsideration\_mh2.docx