

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF FARMERS MUTUAL	)	CASE NO. FMT-T-26-01
TELEPHONE COMPANY'S APPLICATION	)	
FOR BROADBAND TAX CREDIT	)	NOTICE OF APPLICATION
CERTIFICATION	)	
	)	NOTICE OF INTERVENTION
	)	DEADLINE
	)	
	)	ORDER NO. 37157

On August 26, 2026, Farmers Mutual Telephone Company ("Company") applied to the Idaho Public Utilities Commission ("Commission") for an order confirming that equipment the Company installed during 2025 is "qualified broadband equipment" under *Idaho Code* § 63-3029I (income tax credit for investment in broadband equipment) ("Application").

We now issue this Order providing Notice of Application and Notice of Intervention Deadline establishing a 21 day intervention period.

BACKGROUND

In 2001, House Bill 377 was enacted, authorizing income tax credit for the installation of qualifying broadband infrastructure in Idaho. *Idaho Code* § 63-3029B(3)(a)(ii). *Idaho Code* § 63-3029I allows a taxpayer to receive an investment tax credit for eligible broadband equipment installed during a calendar year.

Qualified broadband equipment is defined as equipment "capable of transmitting signals at a rate of at least two hundred thousand (200,000) bits per second to a subscriber and at least one hundred twenty-five thousand (125,000) bits per second from a subscriber." *Idaho Code* § 63-3029I(3)(b). If the equipment is installed by a telecommunications carrier, it must also be "necessary to the provision of broadband services and an integral part of a broadband network." *Idaho Code* § 63-3029I(3)(b)(i). The equipment must be primarily used to provide services to subscribers in Idaho to qualify for the credit. *Idaho Code* § 63-3029I(3)(b)(vii).

To qualify for the tax credit, the taxpayer must obtain a Commission order confirming that the installed equipment meets the statutory definition of qualified broadband equipment. Commission Order No. 35297 and *Idaho Code* § 63-3029I(4). Prior to making such a determination, the Commission requires applicants to submit "a specific list of the equipment or

types of equipment that the applicant is requesting that the Commission determine is ‘qualified broadband equipment’ as defined in *Idaho Code* § 63-3029I(3)(b),” and to “[l]ist the brand, manufacturer, model numbers of the installed equipment, number of items, and total cost.” Order No. 35297, Attachment A. Once the Commission has determined that the installed equipment is eligible for the broadband equipment tax credit, an order along with the original Application is forwarded to the Idaho Tax Commission.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that the Company provides telecommunications services, including broadband service, in Idaho. Application at 2. According to the Company, during 2025, it made investments in Idaho that constitute “qualified broadband equipment” under *Idaho Code* § 63-3029I(3)(b). *Id.*

YOU ARE FURTHER NOTIFIED that the Company’s broadband service offerings include Fiber to the Home, Very-High-Bit-Rate Digital Subscriber Line, and Terrestrial Fixed Wireless where available. Application, Exhibit A.

YOU ARE FURTHER NOTIFIED that the Company offers broadband services to its customers at a minimum transmission rate of 12 megabits per second for downloads and 1.5 megabits per second for uploads. *Id.*

YOU ARE FURTHER NOTIFIED that the Company serves 2,905 broadband customers out of its 4,593 serviceable locations in Idaho. *Id.*

YOU ARE FURTHER NOTIFIED that the Company attached an equipment list to its Application indicating a total investment of \$899,571.11 in qualified broadband equipment during 2025. Application, Attached Broadband Equipment List.

YOU ARE FURTHER NOTIFIED that the Company also seeks confirmation that in response to an application for broadband equipment tax credit, the Commission merely confirms that installed equipment is qualified broadband equipment and does not determine whether associated costs of installation qualify for the tax credit. Application at 5.

YOU ARE FURTHER NOTIFIED that the Company further requests that the Commission re-evaluate whether requiring broadband equipment tax credit applicants to provide the cost of equipment “is necessary or helpful to the Commission’s confirmation that equipment is qualified broadband equipment.” *Id.*

YOU ARE FURTHER NOTIFIED that the Application is available for public inspection during regular business hours at the Commission's office. The Application is also available on the Commission's website at www.puc.idaho.gov. Click on the "TELECOM" icon, select "Open Cases," and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 63 of the Idaho Code, and that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

NOTICE OF INTERVENTION DEADLINE

YOU ARE FURTHER NOTIFIED that persons desiring to intervene in this matter to obtain parties' rights of participation must file a Petition to Intervene with the Commission pursuant to this Commission's Rules of Procedure 72 and 73, IDAPA 31.01.01.072 and -.073. **Persons who wish to intervene as a party must file a Petition to Intervene no later than 21 days after the date of service of this Order.** Such persons shall also provide the Commission Secretary with their email address to facilitate further communications. After the intervention deadline runs, the Commission Secretary shall issue a Notice of Parties that identifies the parties and assigns exhibit numbers to each party. Once the Notice of Parties has issued, Commission Staff shall informally confer with the Company and any intervening parties about how to further process this case and shall then report back to the Commission on a proposed case schedule.

YOU ARE FURTHER NOTIFIED that persons who would like to present their views without parties' rights of participation and cross-examination do not have to intervene but may present their views by submitting written comments to the Commission.

YOU ARE FURTHER NOTIFIED that the following people are designated as the Company's representatives in this matter:

Preston N. Carter
Megann E. Meier
Givens Pursley LLP
601 W. Bannock St.
Boise, ID 83702
(208) 388-1200
prestoncarter@givenspursley.com
mem@givenspursley.com
stephaniew@givenspursley.com

Cynthia A. Melillo
Cynthia A. Melillo PLLC
8385 W. Emerald St.
Boise, ID 83704
(208) 577-5747
cam@camlawidaho.com

Remi Sun
Ron Rembelski
Farmers Mutual Telephone Company
PO Box 1030
Fruitland, ID 83619
(208) 452-2000
remi.s@fmtc.com
ron.r@fmtc.com

ORDER

IT IS HEREBY ORDERED that persons desiring to intervene in this matter must file a Petition to Intervene no later than 21 days from the service date of this Order. Once the deadline has passed, the Commission Secretary shall prepare and issue a Notice of Parties.

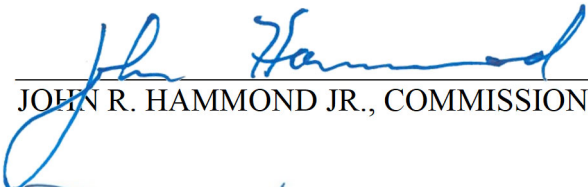
IT IS FURTHER ORDERED that, after the Notice of Parties has issued, Commission Staff shall confer with the parties regarding a procedural schedule for this matter including, if necessary, a hearing in this matter.

IT IS FURTHER ORDERED that parties comply with Order No. 35375, issued April 21, 2022. Generally, all pleadings should be filed with the Commission electronically and will be deemed timely filed when received by the Commission Secretary. Rule 14.02. Service between parties should continue to be accomplished electronically when possible. However, voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 8th day of September 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary
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