

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF BLACKFOOT) CASE NO. FRC-T-25-01
COMMUNICATIONS, INC.’S APPLICATION)
FOR THE 2024 BROADBAND EQUIPMENT)
TAX CREDIT) ORDER NO. 37079
)

On July 23, 2025, Blackfoot Communications, Inc. (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) for an order confirming that equipment the Company installed during 2024 is “qualified broadband equipment” under *Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment) (“Application”).

On May 1, 2026, the Commission issued a Notice of Application and Notice of Modified Procedure establishing written comment deadlines. Order No. 37024. Commission Staff (“Staff”) filed comments. The Commission received no public comments or Company reply comments.

Based on our review of the record, the Commission now issues this Final Order denying the Application.

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 be eligible for the tax credit, the taxpayer must apply for and obtain an order from the Commission confirming that the installed equipment meets the statutory definition of qualified broadband equipment. *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.

THE APPLICATION

The Company represented that it offers broadband services through an Asymmetric Digital Subscriber Line, a Very-high-bit-rate Digital Subscriber Line, and Broadband Ethernet and Wavelength services. Application at 2. The Company stated that it provides broadband services to its customers at transmission rates of 256,000 bits per second (“bps”) up to 1,000,000,000 bps from a subscriber and 768,000 bps up to 1,000,000,000 bps to a subscriber. *Id.* According to the Company, during 2024 it offered broadband services to all 112 of its Idaho customers. *Id.* The Company reported investing \$118,266.46 in qualifying broadband equipment during 2024. *Id.* at 1.

STAFF COMMENTS

Staff reviewed the equipment list provided with the Application and could not verify that each entry in the list identified a valid brand, manufacturer, and model number. Staff Comments at 2–3. Staff also stated that the Company’s list included line items for labor and other project costs other than investments in qualifying broadband equipment. *Id.* at 3.

Staff stated that the Company informally provided Staff with a revised equipment list on March 27, 2026. *Id.* In the revised equipment list, the Company reported investing a total of \$39,071.01 in qualifying broadband equipment. *Id.* Staff recommended that the Commission issue an order approving the equipment contained in that list, which was attached to Staff’s comments as Attachment A, as qualifying broadband equipment. *Id.*

COMMISSION FINDINGS AND DECISION

Having reviewed the record, the Commission cannot determine whether the items included in the equipment list attached to the Company’s Application are qualified broadband equipment eligible for the income tax credit under *Idaho Code* § 63-3029I.

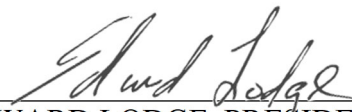
While we understand the Company informally submitted an equipment list to Staff that Staff believed qualified as broadband equipment, *Idaho Code* § 63-3029I(4) requires the applicant to submit its equipment list to the Commission. We decline to approve a list that was not filed with the Commission as part of the record in this proceeding. It is the applicant's burden to ensure the record supports its request for relief before this Commission. Accordingly, we deny the Company's Application.

ORDER

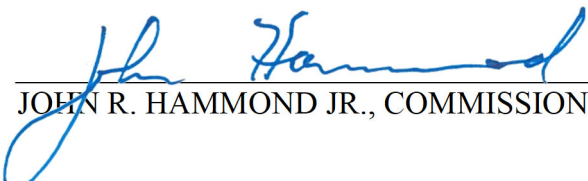
IT IS HEREBY ORDERED that the Application is denied.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within 21 days of the service date of this Order regarding any matter decided in this Order. Within seven days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626 and 62-619.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 25th day of June 2026.



EDWARD LODGE, PRESIDENT




JOHN R. HAMMOND JR., COMMISSIONER



DAYN HARDIE, COMMISSIONER

ATTEST:



Monica Barrios-Sanchez
Commission Secretary

I:\Legal\TELECOM\FRCT2501_BTC\Orders\FRCT2501_FO_jl.docx