

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION )**  
**OF FILER MUTUAL TELEPHONE )** **CASE NO. FIL-T-15-01**  
**COMPANY FOR AN INVESTMENT TAX )**  
**CREDIT FOR INSTALLING QUALIFYING )**  
**BROADBAND EQUIPMENT )** **ORDER NO. 33258**  
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On February 4, 2015, the Commission received an Application from Filer Mutual Telephone Company (“Filer” or “Company”) requesting approval of a broadband tax credit pursuant to Commission Order No. 28784 and *Idaho Code* § 63-3029I(4) for the 2014 calendar year.

**THE APPLICATION**

In its Application, Filer states that it installed equipment associated with Asymmetric Digital Subscriber Line (ADSL), High-Bit-Rate Digital Subscriber Line (HDSL), wireless broadband (WBB), and FTTX services with transmission rates from 512 Kbps to 1 Gbps in the Wendell, Jerome, Dietrich, Filer and Hollister exchanges. Filer asserts that approximately 99% of its customers can be served by its broadband network. The Company claims that it has invested approximately \$3.2 million in qualifying broadband equipment in Idaho during the 2014 calendar year.

**STAFF REVIEW**

Staff reviewed the list of proposed broadband equipment submitted by Filer and found that the equipment identified meets the statutory criteria outlined in *Idaho Code* § 63-3029I(3)(b). Staff determined that Filer’s broadband equipment is capable of transmitting signals at a rate of at least 200,000 bits per second to a subscriber and at least 125,000 bits per second from a subscriber. *Idaho Code* § 63-3029I(3)(b). Staff also determined that Filer is a telecommunications carrier and its equipment is “necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i). Staff recommended that the Commission issue an Order approving the Application and forward the Order, along with a copy of Filer’s Application, to the Idaho State Tax Commission.

## COMMISSION FINDINGS

In order to be eligible to obtain the broadband tax credit, a taxpayer must first obtain an Order from the Commission “confirming that the installed equipment is qualified broadband equipment.” *Idaho Code* § 63-3029I(4). “In the case of a telecommunications carrier, such qualifying equipment shall be necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i).

Based upon our review of the Application and the recommendations of the Commission Staff, we find that Filer’s Application requesting a qualified broadband equipment Order should be approved. Filer has adequately demonstrated that the equipment identified in its Application qualifies as broadband equipment eligible for the tax credit. The Commission also finds that Filer is a telecommunications carrier and, as presently configured, the installed equipment is an integral part of the Company’s broadband network and that it is necessary to facilitate the delivery of broadband Internet service to Idaho customers. Therefore, the Commission certifies in this Order that the equipment identified in Filer’s Application is qualified broadband equipment.

## ORDER

IT IS HEREBY ORDERED that Filer Mutual Telephone Company’s Application seeking an Order certifying that it has installed qualifying broadband equipment in Idaho during the 2014 calendar year is approved.

IT IS FURTHER ORDERED that a copy of this Order and a copy of Filer’s Application shall be forwarded to the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626, 63-3029I(4).

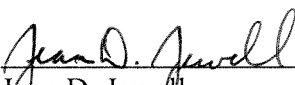
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 25<sup>th</sup>  
day of March 2015.

  
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PAUL KJELLANDER, PRESIDENT

  
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MACK A. REDFORD, COMMISSIONER

  
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KRISTINE RAPER, COMMISSIONER

ATTEST:

  
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Jean D. Jewell  
Commission Secretary

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