

AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 78

RESIDUAL TAX CUSTOMER CREDIT - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Tax Customer Credit shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rate credit is designed to reflect the remaining incremental benefits attributable to a change in accounting for federal income tax expense from the normalization method to the flow-through method for certain “non-protected” plant basis adjustments.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be decreased by the following amounts:

Schedule 1 & 2	\$0.00509 per kWh
Schedule 11, 12 & 13	\$0.00000 per kWh
Schedule 21, 22 & 23	\$0.00000 per kWh
Schedule 25	\$0.00000 per kWh
Special Contact	\$0.00000 per kWh
Schedule 31 & 32	\$0.00448 per kWh
Schedules 41-48	\$0.02038 per kWh

TERM:

The Tax Customer Credit will be in effect for the period from December 21, 2022 through December 20, 2024. Any additional balance at the end of this term will be recovered in a future rate proceeding or Schedule 76.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

Issued December 14, 2022

Effective December 21, 2022

Issued by Avista Utilities

By

Patrick Ehrbar,

Director of Regulatory Affairs



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