

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 72

PERMANENT FEDERAL INCOME TAX RATE CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has electric service available. This Permanent Federal Income Tax Rate 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 permanent benefits attributable to the revisions of the federal income tax code caused by enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

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

Schedule 1	0.542 ¢ per kWh	Schedule 25	0.313 ¢ per kWh
Schedule 11 & 12	0.578 ¢ per kWh	Schedule 25P	0.296 ¢ per kWh
Schedule 21 & 22	0.456 ¢ per kWh	Schedule 31 & 32	0.519 ¢ per kWh
Schedule 41 - 49	1.541 ¢ per kWh		

TERM:

The Permanent Federal Tax Rate Credit will be in effect until such time that the permanent federal tax benefits are incorporated into base rates in a general rate case proceeding.

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.

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Effective January 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs