

AVISTA CORPORATION  
d/b/a Avista Utilities

## SCHEDULE 172

### PERMANENT FEDERAL INCOME TAX RATE CREDIT - IDAHO

#### APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This Permanent Federal Income Tax Rate Credit shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 131, 132, and 146.

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 101	\$0.03630 per Therm
Schedule 111 & 112	\$0.01897 per Therm
Schedule 131 & 132	\$0.01897 per Therm
Schedule 146	\$0.00897 per Therm

#### 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 158.

Issued: November 9, 2018

Effective: January 1, 2019