

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 474

TEMPORARY FEDERAL INCOME TAX RATE CREDIT - OREGON

APPLICABLE:

Adjustments under this schedule are applicable to all bills calculated under all schedules of this Tariff.

PURPOSE:

The purpose of this rate credit is to reflect the temporary benefits attributable to the revisions of the federal income tax code caused by the enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

The Commodity Charge per therm of the individual rate schedules are to be reduced by the following amounts:

Rate Schedule	Rate
Schedule 410	\$0.04807 per Therm
Schedule 420	\$0.03785 per Therm
Schedule 424	\$0.00903 per Therm
Schedule 440	\$0.00696 per Therm
Schedule 444	\$0.01025 per Therm
Schedule 456	\$0.00474 per Therm

TERM:

The Temporary Federal Income Tax Rate Credit will be in effect through February 28, 2021. Any residual balance related to the temporary portion of the federal income tax deferral will be transferred to the Company's residual balancing account at the end of the final amortization period or handled in a future general rate case or other proceeding.

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SPECIAL TERMS AND CONDITIONS:

This schedule is subject to the General Rules and Regulations contained in this tariff and to those prescribed by regulatory authorities.

Advice 20-01-G
Issued January 13, 2020

Effective For Service On & After
March 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs