

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 176

TAX CUSTOMER CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This Temporary 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 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 101	\$0.01567 per Therm
Schedule 111 & 112	\$0.00811 per Therm
Schedule 131 & 132	\$0.00811 per Therm
Schedule 146	\$0.00365 per Therm

TERM:

The Tax Customer Credit will be in effect for a ten-year period from September 1, 2021 through August 31, 2031. Any residual balance at the end of the ten-year term will be recovered in a future rate 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 September 1, 2021

Effective September 1, 2021

Issued by Avista Corporation

By

Patrick Ehrbar, Director of Regulatory Affairs

