

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 486

TAX CUSTOMER CREDIT – OREGON

APPLICABILITY:

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

<u>Rate Schedule</u>	<u>Rate</u>
Schedule 410	\$0.03306 per Therm
Schedule 420	\$0.01848 per Therm
Schedule 424/425	\$0.00341 per Therm
Schedule 439/440	\$0.00244 per Therm
Schedule 444	\$0.00368 per Therm
Schedule 456	
1 st 10,000 Therms	\$0.00346 per Therm
Next 20,000 Therms	\$0.00208 per Therm
Next 20,000 Therms	\$0.00171 per Therm
Next 200,000 Therms	\$0.00134 per Therm
Over 250,000 Therms	\$0.00068 per Therm

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TERM:

The Tax Customer Credit will be in effect for a ten-year period ending August 21, 2032.

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 23-08-G
Issued December 5, 2023

Effective For Service On & After
January 1, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

