



**Avista Corp.**  
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January 13, 2020

**Advice No. 20-01-G**

Public Utility Commission of Oregon  
201 High St SE Suite 100  
Salem, OR 97301

Attention: Filing Center

Pursuant to OAR 860-022-0025(1), attached for filing with the Commission is an electronic copy of Avista Corporation's, dba Avista Utilities ("Avista" or "the Company"), filing of its proposed tariff sheet, P.U.C. OR No. 5:

**First Revision Sheet 474**

As explained in more detail below, the Company is requesting to extend the effective date of Schedule 474 for an additional one-year period.

The primary purpose of this tariff is to pass back the deferred portion of the 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 (UM-1918). As discussed with Commission Staff, we are still finalizing the actual amount to be deferred through January 14, 2020. Our expectation is the deferred amount for the period January 1, 2019 through January 14, 2020 will be a similar amount as to what is being returned to customers through Tariff Schedule 474 (March 1, 2019 – February 29, 2020) presently (\$3.7 million). Given the 2019/2020 balance and the 2018 balance are fairly close, and rather than have multiple rate changes for customers over the next few months with the general rate case (UG-366) going into effect, we are requesting to extend the existing Tariff Schedule 474, at its existing rate, for another year – expiring February 28, 2021. We are proposing to roll over (include) any remaining 2018 related amount, up or down, to the 2019/2020 deferral. At the end of the amortization period for the 2019/2020 deferral, we will either include any remaining balance in the Residual account or in a future general rate case, depending on the size.

The Company requests the tariff changes be effective for service rendered on and after March 1, 2020. Please direct any questions regarding this filing to Liz Andrews at (509) 495-8601 or Joe Miller, at (509) 495-4546.

Sincerely,

*Patrick D. Ehrbar*

Patrick Ehrbar  
Director of Regulatory Affairs

Enclosures



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:

<u>Rate Schedule</u>	<u>Rate</u>
Schedule 410	\$0.04645 per Therm
Schedule 420	\$0.03658 per Therm
Schedule 424	\$0.00872 per Therm
Schedule 440	\$0.00673 per Therm
Schedule 444	\$0.00991 per Therm
Schedule 456	\$0.00458 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 Issued 20-01-G  
January 13, 2020

Effective For Service On & After  
March 1, 2020

Issued by Avista Utilities  
By

Patrick Ehrbar, Director of Regulatory Affairs