

AVISTA

TAX CHANGE DEFERRAL APPLICATION

ATTACHMENT C

Tax Change Deferral Application - Attachment C.xlsx

Proposed ADFIT Available to Flow Through	0.21				0.65		0.35	
	System		Electric		Electric - WA		Electric - ID	
	ADFIT	Grossed-Up (Rev. Req.)	ADFIT	Grossed-Up (Rev. Req.)	ADFIT	Grossed-Up (Rev. Req.)	ADFIT	Grossed-Up (Rev. Req.)
FN								
Meters - 2019 Only	(11,378,988)	(14,403,782)	(6,710,083)	(8,493,776)	(4,361,554)	(5,520,955)	(2,348,529)	(2,972,822)
Meters - 481(a) Prior Years	(12,076,466)	(15,286,665)	(2,881,535)	(3,647,513)	(1,872,998)	(2,370,883)	(1,008,537)	(1,276,629)
A Meters - Amortization	2,419,978	3,063,263	1,233,767	1,561,730	801,948	1,015,125	431,818	546,606
B Meters - Excess Deferreds	(2,754,681)	(3,486,938)	(407,309)	(515,581)	(264,751)	(335,128)	(142,558)	(180,453)
IDD #5 - 2019 Only	(6,147,010)	(7,781,025)	(3,992,356)	(5,053,615)	(2,595,031)	(3,284,850)	(1,397,325)	(1,768,765)
IDD #5 - 481(a) Prior Years	(70,924,333)	(89,777,637)	(47,469,315)	(60,087,740)	(30,855,055)	(39,057,031)	(16,614,260)	(21,030,709)
A IDD #5 - Amortization	13,438,966	17,011,350	9,621,386	12,178,970	6,253,901	7,916,330	3,367,485	4,262,639
B IDD #5 - Excess Deferreds	(18,786,790)	(23,780,746)	(12,084,267)	(15,296,540)	(7,854,773)	(9,942,751)	(4,229,493)	(5,353,789)
Balance 12/31/2019	(106,209,323)	(134,442,181)	(62,689,712)	(79,354,066)	(40,748,313)	(51,580,143)	(21,941,399)	(27,773,923)
2020 Estimated Future Annual Additions								
IDD #5	(6,147,010)	(7,781,025)	(3,992,356)	(5,053,615)	(2,595,031)	(3,284,850)	(1,397,325)	(1,768,765)
Meters	(9,648,925)	(12,213,830)	(5,721,117)	(7,241,920)	(3,718,726)	(4,707,248)	(2,002,391)	(2,534,672)
Amortization	2,837,028	3,591,175	1,744,588	2,208,339	1,133,982	1,435,421	610,606	772,919
	(12,958,907)	(16,403,679)	(7,968,885)	(10,087,196)	(5,179,775)	(6,556,678)	(2,789,110)	(3,530,519)
Estimated Balance 12/31/2020	(119,168,230)	(150,845,861)	(70,658,597)	(89,441,262)	(45,928,088)	(58,136,820)	(24,730,509)	(31,304,442)

- A** The amortization amounts represent the excess book depreciation over tax depreciation taken on the basis adjustments. (Since the basis adjustment has reduced the tax basis to zero, the tax depreciation is also zero.) Under normalization, deferred tax expense is recorded on the book depreciation and reduces the deferred tax liability in FERC Account No. 282900.
- B** Excess deferreds are associated with asset vintages placed in service prior to the 2018 tax reform when the statutory tax rate changed from 35% to 21%. Since the method changes include basis adjustments on prior year assets, there is an excess deferred amount associated with the new basis adjustments that is considered unprotected and can be flowed through to customers.

Proposed ADFIT Available to Flow Through	0.7				0.3			
	Gas North		Gas North - WA		Gas North - ID		Oregon	
	ADFIT	Grossed-Up (Rev. Req.)	ADFIT	Grossed-Up (Rev. Req.)	ADFIT	Grossed-Up (Rev. Req.)	ADFIT	Grossed-Up (Rev. Req.)
FN								
Meters - 2019 Only	(3,770,938)	(4,773,339)	(2,639,657)	(3,341,338)	(1,131,281)	(1,432,002)	(897,967)	(1,136,667)
Meters - 481(a) Prior Years	(6,103,632)	(7,726,116)	(4,272,542)	(5,408,281)	(1,831,090)	(2,317,835)	(3,091,299)	(3,913,036)
A Meters - Amortization	932,955	1,180,956	653,069	826,669	279,887	354,287	253,255	320,576
B Meters - Excess Deferreds	(1,404,734)	(1,778,144)	(983,314)	(1,244,701)	(421,420)	(533,443)	(942,638)	(1,193,213)
IDD #5 - 2019 Only	(1,489,312)	(1,885,206)	(1,042,519)	(1,319,644)	(446,794)	(565,562)	(665,341)	(842,204)
IDD #5 - 481(a) Prior Years	(14,857,618)	(18,807,111)	(10,400,332)	(13,164,978)	(4,457,285)	(5,642,133)	(8,597,401)	(10,882,786)
A IDD #5 - Amortization	2,663,298	3,371,263	1,864,308	2,359,884	798,989	1,011,379	1,154,283	1,461,118
B IDD #5 - Excess Deferreds	(4,046,151)	(5,121,710)	(2,832,305)	(3,585,197)	(1,213,845)	(1,536,513)	(2,656,373)	(3,362,497)
Balance 12/31/2019	(28,076,131)	(35,539,407)	(19,653,292)	(24,877,585)	(8,422,839)	(10,661,822)	(15,443,480)	(19,548,709)
2020 Estimated Future Annual Addit								
IDD #5	(1,489,312)	(1,885,206)	(1,042,519)	(1,319,644)	(446,794)	(565,562)	(665,341)	(842,204)
Meters	(3,081,644)	(3,900,815)	(2,157,151)	(2,730,570)	(924,493)	(1,170,244)	(846,164)	(1,071,094)
Amortization	820,966	1,039,198	574,677	727,439	246,290	311,759	271,474	343,638
	(3,749,990)	(4,746,823)	(2,624,993)	(3,322,776)	(1,124,997)	(1,424,047)	(1,240,032)	(1,569,661)
Estimated Balance 12/31/2020	(31,826,121)	(40,286,229)	(22,278,285)	(28,200,361)	(9,547,836)	(12,085,869)	(16,683,512)	(21,118,369)