TWE	LVE MONTHS ENDED DECEMBER 31, 2019	Restate
Line		Excise
No.	DESCRIPTION	Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	
4 5	Total Sales of Electricity Other Revenue	-
6	Total Electric Revenue	
Ü		
	EXPENSES Production and Transmission	
7	Operating Expenses	_
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortizations Taxes	34
16	Total Distribution	34
		J.
17 18	Customer Accounting Customer Service & Information	-
19	Sales Expenses	-
1)	•	
20	Administrative & General	
20 21	Operating Expenses Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	_
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	34
26	OPERATING INCOME BEFORE FIT	(34)
	FEDERAL INCOME TAX	-
27	Current Accrual	(7)
28 29	Debt Interest Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
	NET OPERATING INCOME	(\$27)
31	NET OPERATING INCOME	(\$21)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33 34	Production Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39 40	Production Transmission	-
40	Distribution	-
42	General	-
43	Total Accumulated Depreciation	
44	NET PLANT	-
45	DEFERRED TAXES	_
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Workpaper Ref. RET-1

## Avista Utilities Restate Public Utility Excise Tax to Actual TWELVE MONTHS ENDED DECEMBER 31, 2019

* Actual Payments:		Electric		Gas
January/19	RET-4	2,038,496	RET-4	769,798
February/19	RET-4	1,934,285	RET-4	797,464
March/19	RET-4	2,030,929	RET-4	862,149
April/19	RET-4	1,622,595	RET-4	476,943
May/19	RET-4	1,520,543	RET-4	306,253
June/19	RET-4	1,526,625	RET-4	202,460
July/19	RET-4	1,495,497	RET-4	101,792
August/19	RET-4	1,666,948	RET-4	139,096
September/19	RET-4	(128,578)	RET-4	183,858
October/19	RET-4	1,583,941	RET-4	346,316
November/19	RET-4	1,681,605	RET-4	586,095
December/19	RET-4	2,068,704	RET-4	880,886
Total Actual Payments		19,041,589		5,653,107
Add Back: Credits for Solar REC's Paid to Customers	RET-4	2,448,664		0
Total Paid adjusted for credits to customers	_	21,490,253		5,653,107
Washington State Excise Tax amount reflected in results	RET-2	21,458,072	RET-2	5,651,708
Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019	RET-2	(33,109)	RET-2	949
Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020	RET-3	66,842	RET-3	(78)
Total Expense	_	\$21,491,805	_	\$5,652,579
Adjustment of Washington State Excise Tax		33,733		871

<sup>\*</sup> Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas), (these values now incorporate LIHEAP tax credit and Renewable energy credits as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4	(176,873.11)	RET-4	(117,915.40)
	LIHEAP Tax credit benefit to acct 908610	RET-3	176,873.11	RET-3	117,915.40
			0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

	Prep by:
Date: 4/21/2020	Mgr. Review:

## Transaction Analysis Selection: Accounting Period: '2019%', GI Ferc Account: '408110'

			Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
Ferc Acct Serv		I and the second	1			
408110 ED	WA	WA Electric Excise LIHEAP Tax Credit	(176,873.11)	(176,873.11)	-	-
			(176,873.11)	(176,873.11)	-	-
		WA Electric Excise Tax Current Month	21,443,626.24	21,443,626.24		
		WA Electric Excise Tax Current Month WA Electric Excise Tax True Up April 2019	47,143.89	47,143.89		
		WA Electric Excise Tax True Up Aug 2019	10,721.54	10,721.54		
	RET-1	WA Electric Excise Tax True Up December 2018	33,109.10	33,109.10		
		WA Electric Excise Tax True Up February 2019	22,945.33	22,945.33		
		WA Electric Excise Tax True Up January 2019	8,958.95	8,958.95		
		WA Electric Excise Tax True Up July 2019	40,396.45	40,396.45		
		WA Electric Excise Tax True Up June 2019	(22,460.63)	(22,460.63)		
		WA Electric Excise Tax True Up March 2019	35,357.70	35,357.70		
		WA Electric Excise Tax True Up Nov 2019	10,303.41	10,303.41		
		WA Electric Excise Tax True Up Oct 2019	3,316.45	3,316.45		
		WA Electric Excise Tax True Up Sept 2019	1,526.40	1,526.40		
			21,634,944.83	21,634,944.83	-	-
		WA Natural gas "Other" April 2019 Estimate	314.00	314.00		
		WA Natural gas "Other" April 2019 True Up	(135.07)	(135.07)		
		WA Natural gas "Other" Aug 2019 True Up	(6.35)	(6.35)		
		WA Natural gas "Other" August 2019 Estimate	32.20	32.20		
		WA Natural gas "Other" Dec 2018 True Up	(138.79)	(138.79)		
		WA Natural gas "Other" Dec 2019 Estimate	490.00	490.00		
		WA Natural gas "Other" Feb 2019 Estimate	467.30	467.30		
		WA Natural gas "Other" Feb 2019 True Up	618.64	618.64		
		WA Natural gas "Other" Jan 2019 Estimate	505.00	505.00		
		WA Natural gas "Other" Jan 2019 True Up	(109.88)	(109.88)		
		WA Natural gas "Other" July 2019 Estimate	20.09	20.09		
		WA Natural gas "Other" July 2019 True Up	10.31	10.31		
		WA Natural gas "Other" June 2019 Estimate	53.44	53.44		
		WA Natural gas "Other" June 2019 True Up	(18.99)	(18.99)		
		WA Natural gas "Other" March 2019 Estimate	1,185.00	1,185.00		
		WA Natural gas "Other" March 2019 True Up	(633.10)	(633.10)		
		WA Natural gas "Other" May 2019 Estimate	134.87	134.87		
		WA Natural gas "Other" May 2019 True Up	(17.31)	(17.31)		
		WA Natural gas "Other" Nov 2019 Estimate	309.00	309.00		
		WA Natural gas "Other" Nov 2019 True Up	(21.56)	(21.56)		
		WA Natural gas "Other" Oct 2019 Estimate	122.00	122.00		
		WA Natural gas "Other" Oct 2019 True Up	2.33	2.33		
		WA Natural gas "Other" Sept 2019 Estimate	31.00	31.00		
B- <i>A</i>		WA Natural gas "Other" Sept 2019 True Up	(3.28)	(3.28) 3,210.85	-	
	8,071.72 RET-1	<i>'</i>	3,210.63	3,210.83		
	or ED 408110	Results Report E-OTX-12A / B	21,461,282.57	21,461,282.57	-	-
0.0	10/0	MA Con Fining IIIIFAD Ton Condit	(447.045.40)		(447.045.40	
GD	WA	WA Gas Excise LIHEAP Tax Credit	(117,915.40)	-	(117,915.40	-
		WA Gas Excise Tax Current Month	5,770,509.20	<u>-</u>	5,770,509.20	<u> </u>
		WA Gas Excise Tax Current Month! WA Gas Excise Tax True Up April 2019	(155.83)	<u>-</u>	(155.83	
		WA Gas Excise Tax True Up Aug 2019 WA Gas Excise Tax True Up Aug 2019	(443.60)	<u>-</u>	(443.60	•
	RET-1	WA Gas Excise Tax True Up December 2018	(948.92)	_	(948.92	
	KET-1	WA Gas Excise Tax True Up February 2019	783.92	_	783.92	
		WA Gas Excise Tax True Up January 2019	1,242.81	_	1,242.81	
		WA Gas Excise Tax True Up July 2019	(2,470.33)	_	(2,470.33	
		WA Gas Excise Tax True Up June 2019	490.37	-	490.37	
		WA Gas Excise Tax True Up March 2019	627.41	-	627.41	
		WA Gas Excise Tax True Up Nov 2019	527.76			
		WA Gas Excise Tax True Up Oct 2019	189.81	-	189.81	-
		WA Gas Excise Tax True Up Sept 2019	(201.37)		(201.37	-
			5,652,235.83	=	5,651,708.07	=
<b></b>	- CD 400440		F 050 005 00		F 054 700 07	
Total fo	or GD 408110	Results Report G-OTX-12A / RET-	5,652,235.83	-	5,651,708.07	<del>'</del>
Total			27,113,518.40	21,461,282.57	5,651,708.07	-

Pren hy:		

1) 2019 - WA - Excise Tax Date: <u>4/21/2020</u> Mgr. Review:\_\_\_\_\_

## Workpaper Ref. RET-3

## Transaction Analysis Selection: Accounting Period: '2019%', GI Ferc Account: '908610'

					Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
Ferc Acct	Service	Jurisdiction	Transaction Desc					
908610	ED	WA	Aug 2019 - LIHEAP from St. of WA DOR		51,621.18	51,621.18	-	-
			July 2019 - LIHEAP from St. of WA DOR		125,251.93	125,251.93	-	-
				_	-	-	-	
				RET-1	176,873.11	176,873.11	-	-
	GD	WA	Aug 2019 - LIHEAP from St. of WA DOR		34,414.12	-	34,414.12	-
			July 2019 - LIHEAP from St. of WA DOR		83,501.28	-	83,501.28	-
				_	-	-	-	
				RET-1	117,915.40	-	117,915.40	-
Total				-	294,788.51	176,873.11	117,915.40	-

Transaction Analysis Selection: Accounting Period: '202001', GI Ferc Account: '408110'

				T	ransaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
Ferc Acct	Service	Jurisdiction	Transaction Desc					
408110	ED	WA	WA Electric Excise Tax Current Month		2,064,906.85	2,064,906.85	.00	.00
			WA Electric Excise Tax True Up Dec 2019	RET-1	66,842.48	66,842.48	.00	.00
			WA Natural gas "Other" Dec 2019 True Up		-124.25	-124.25	.00	.00
			WA Natural gas "Other" Jan 2020 Estimate		363.00	363.00	.00	.00
			Sub-total	_	2,131,988.08	2,131,988.08	.00	.00
	GD	WA	WA Gas Excise Tax Current Month		896,577.89	.00	896,577.89	.00
			WA Gas Excise Tax True Up Dec 2019	RET-1	-77.56	.00	-77.56	.00
			Sub-total	_	896,500.33	.00	896,500.33	.00
				_				
Total					3,028,488.41	2,131,988.08	896,500.33	.00

Adi	iustment	No.

Workpaper Ref. RET-4

STATE OF WASHINGTON (	COMBINED	EXCISE IA/	KEIUKIN										
STATE BUSINESS & OCCUPATION TAX	<u>Summary</u>	January/19	February/19	March/19	<u>April/19</u>	May/19	<u>June/19</u>	<u>July/19</u>	August/19	September/19	October/19	November/19	December/19
STATE PUBLIC UTILITY TAX													
Power - Electricity Addendum													
Adjusted Gross Amount	561,216,084.94	53,176,504.47	50,589,927.81	54,206,244.17	43,771,457.01	40,764,044.06	41,581,746.98	44,005,107.21	46,525,453.52	45,096,344.12	42,210,326.04	44,857,438.31	54,431,491.24
Deductions	1,793,401.55	145,505.28	36,242.46	77,262.83	210,606.42	43,371.94	178,153.90	273,474.29	170,401.24	184,831.20	101,016.77	179,734.10	192,801.12
Taxable Amount	559,422,683.39	53,030,999.19	50,553,685.35	54,128,981.34	43,560,850.59	40,720,672.12	41,403,593.08	43,731,632.92	46,355,052.28	44,911,512.92	42,109,309.27	44,677,704.21	54,238,690.12
Tax Due @ 0.038734	21,668,678.22	2,054,102.72	1,958,146.45	2,096,631.96	1,687,285.99	1,577,274.51	1,603,726.77	1,693,901.07	1,795,516.59	1,739,602.54	1,631,061.99	1,730,546.19	2,100,881.42
Renewable Energy Credit RET-	(1,841,624.08)	0.00	0.00	(42,537.06)	0.00	0.00	(1,097.04)	0.00	0.00	(1,797,989.98)	0.00	0.00	0.00
Community Solar Credit RET-	(607,039.57)	(15,606.86)	(23,861.23)	(21,613.25)	(64,691.05)	(56,731.91)	(76,005.06)	(73,152.25)	(76,947.27)	(70,190.63)	(47,121.09)	(48,941.38)	(32,177.59)
Commute Trip Reduction RET-	(1,552.54)	0.00	0.00	(1,552.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit RET-	(176,873.11)	0.00	0.00	0.00	0.00	0.00	0.00	(125,251.93)	(51,621.18)	0.00	0.00	0.00	0.00
Total Electric Tax:	19,041,588.92	2,038,495.86	1,934,285.22	2,030,929.11	1,622,594.94	1,520,542.60	1,526,624.67	1,495,496.89	1,666,948.14	(128,578.07)	1,583,940.90	1,681,604.81	2,068,703.83
		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
Gas Distribution Addendum													
Adjusted Gross Amount	150,042,994.13	19,992,420.46	20,694,436.18	22,381,436.27	12,401,721.24	7,974,022.52	5,289,678.63	4,869,910.88	4,536,879.70	4,798,124.79	9,001,987.97	15,218,231.07	22,884,144.41
Deductions	224.131.72	8,056.30	(0.440.44)										
	22-1, 101.72	0,000.30	(8,148.14)	(407.32)	20,024.86	23,539.78	33,715.64	59,598.17	32,470.89	25,081.37	11,437.04	2,888.35	15,874.78
Taxable Amount	149,818,862.41	19,984,364.16	(8,148.14) 20,702,584.32	(407.32) 22,381,843.59	20,024.86 12,381,696.38	23,539.78 7,950,482.74	33,715.64 5,255,962.99	59,598.17 4,810,312.71	32,470.89 4,504,408.81	25,081.37 4,773,043.42	11,437.04 8,990,550.93	2,888.35 15,215,342.72	15,874.78 22,868,269.63
Taxable Amount	, -		, ,	, ,		,	,		- ,	-,	,		
Taxable Amount  Tax Due @ 0.03852	, -		, ,	, ,		,	,		- ,	-,	,		
	149,818,862.41 5,771,022.58	19,984,364.16	20,702,584.32	22,381,843.59	12,381,696.38	7,950,482.74	5,255,962.99	4,810,312.71	4,504,408.81	4,773,043.42	8,990,550.93	15,215,342.72	22,868,269.63
Tax Due @ 0.03852	149,818,862.41 5,771,022.58	19,984,364.16 <b>769,797.71</b>	20,702,584.32 <b>797,463.55</b>	22,381,843.59 <b>862,148.62</b>	12,381,696.38 476,942.94	7,950,482.74 <b>306,252.60</b>	5,255,962.99 <b>202,459.69</b>	4,810,312.71 185,293.25	4,504,408.81 173,509.83	4,773,043.42 183,857.63	8,990,550.93 <b>346,316.02</b>	15,215,342.72 <b>586,095.00</b>	22,868,269.63 <b>880,885.75</b>

Prep by: \_\_\_\_\_

1) 2019 - WA - Excise Tax Date: 4/21/2020 Mgr. Review:\_\_\_\_\_