

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	1/4/2018
CASE NO:	UE-170485 & UG-170486	WITNESS:	Mark Thies
REQUESTER:	Public Counsel	RESPONDER:	Don Falkner
TYPE:	Data Request	DEPT:	Tax
REQUEST NO.:	PC – 167	TELEPHONE:	(509) 495-4326
		EMAIL:	don.falkner@avistacorp.com

REQUEST:**Re: Tax Cuts and Jobs Act.**

Please provide the amount of Excess Deferred Federal Income Taxes (EDFIT) that result from the Tax Cuts and Jobs Act, broken down between plant-related EDFIT and non-plant-related EDFIT. For each category, please identify the flow-back period for returning the EDFIT back to ratepayers. Include all assumptions, calculations, and workpapers used in responding to this request.

RESPONSE:

Please see the Company's response to PC_DR_165. Additionally, the Tax Cuts and Jobs Act requires an Average Rate Adjustment Mechanism to be utilized for the reversal of plant related deferred taxes. The requirement will result in a reversal, or flow back, over the remaining book depreciation life of the plant item that generated the EDFIT.