

AVISTA CORP.

ATTACHMENT A

Form 3115, Application for Change of Accounting Method

Change in method of accounting for certain expenditures to maintain, repair, replace, or improve natural gas linear distribution property to the NGS Method, as set forth in Rev. Proc. 2023-15 effective for the taxable year ended December 31, 2023 under the automatic consent procedures of Rev. Proc. 2024-23.

Application for Change in Accounting Method

OMB No. 1545-2070

Go to www.irs.gov/Form3115 for instructions and the latest information.

Attachment
Sequence No. **315**

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
AVISTA CORPORATION		91-0462470	
Number, street, and room or suite no. If a P.O. box, see the instructions.		Principal business activity code number (see instructions)	
1411 EAST MISSION AVENUE		221100	
City or town, state, and ZIP code		Tax year of change begins (MM/DD/YYYY)	01/01/2023
SPOKANE, WA 99202		Tax year of change ends (MM/DD/YYYY)	12/31/2023
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
N/A		SAM WEILER	
		Contact person's telephone number	
		(614) 232-7105	

Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions **See Statements** Yes No

If the applicant is a member of a consolidated group, check this box

If **Form 2848**, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the type of applicant.

<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Controlled foreign corporation (Sec. 957)	<input type="checkbox"/> S corporation
<input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 816(a))
<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)
<input type="checkbox"/> Exempt organization. Enter Code section: _____	<input type="checkbox"/> Other (specify): _____

Check the appropriate box to indicate the type of accounting method change being requested.
See instructions.

<input type="checkbox"/> Depreciation or Amortization
<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions
<input type="checkbox"/> Other (specify): _____

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

The taxpayer must attach all applicable statements requested throughout this form.

Part I Information for Automatic Change Request

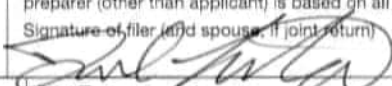
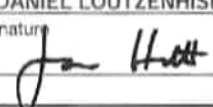
	Yes	No
1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.		
a (1) DCN: <u>269</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____		
b Other <input type="checkbox"/> Description: _____		
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation		✓
3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions	✓	
Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.		

Part II Information for All Requests

	Yes	No
4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions		✓
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? If "No," go to line 6a. If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.		✓

Sign Here

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature of filer (and spouse, if joint return) 	Date 8/20/24	Name and title (print or type) DANIEL LOUTZENHISER, DIRECTOR OF TAX
Preparer (other than filer/applicant) Print/Type preparer's name JAIME HIATT	Preparer's signature 	Date 8/21/2024
Firm's name ERNST & YOUNG U.S. LLP		

Part II Information for All Requests (continued)

Yes No

6a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)?
If "No," go to line 7a.

✓

b Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions

✓

c Enter the name and telephone number of the examining agent and the tax year(s) under examination.
Name ALEX ANDERSON Telephone number (503) 265-3806 Tax year(s) 2019

d Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?

✓

7a Does audit protection apply to the applicant's requested change in method of accounting? See instructions
If "No," attach an explanation. See **Statements**

✓

b If "Yes," check the applicable box and attach the required statement.
 Not under exam 3-month window 120 day: Date examination ended _____
 Method not before director Negative adjustment CAP: Date member joined group _____
 Audit protection at end of exam Other

8a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court?
If "No," go to line 9.

✓

b Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions
If "Yes," attach an explanation.

N/A

c If "Yes," enter the name of the (check the box) Appeals officer and/or counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court.
Name N/A Telephone number N/A Tax year(s) N/A

d Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?

N/A

9 If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court. See **Statements**

10 If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?

N/A

11a Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the 5 tax years ending with the tax year of change?
If "No," go to line 12.

✓

b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent. See **Statements**

c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation. N/A

12 Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?

✓

If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s). N/A

13 Is the applicant requesting to change its overall method of accounting?
If "Yes," complete Schedule A on page 4 of the form.

✓

Part II	Information for All Requests <i>(continued)</i>	Yes	No						
14	If the applicant is either (i) not changing its overall method of accounting, or (ii) changing its overall method of accounting and changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions): a The item(s) being changed. <i>See Statements</i> b The applicant's present method for the item(s) being changed. <i>See Statements</i> c The applicant's proposed method for the item(s) being changed. <i>See Statements</i> d The applicant's present overall method of accounting (cash, accrual, or hybrid). <i>See Statements</i>								
15a	Attach a detailed and complete description of the applicant's trade(s) or business(es). <i>See section 446(d). See Statements</i>								
b	If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe (i) whether each trade or business is accounted for separately; (ii) the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; (iii) the overall method of accounting for each trade or business; and (iv) which trade or business is requesting to change its accounting method as part of this application or a separate application. <i>N/A</i> Note: If you are requesting an automatic method change, see the instructions to see if you are required to complete lines 16a-16c.								
16a	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. <i>N/A</i>								
b	Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. <i>N/A</i>								
c	Include either a discussion of the contrary authorities or a statement that no contrary authority exists. <i>N/A</i>								
17	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation. <i>See Statements</i>	✓							
18	Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?	✓							
19a	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 471 or 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 33%; border-bottom: 1px solid black;">1st preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u></td> <td style="width: 33%; border-bottom: 1px solid black;">2nd preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u></td> <td style="width: 33%; border-bottom: 1px solid black;">3rd preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u></td> </tr> <tr> <td style="border-bottom: 1px solid black;">\$ <u> </u> <i>N/A</i></td> <td style="border-bottom: 1px solid black;">\$ <u> </u> <i>N/A</i></td> <td style="border-bottom: 1px solid black;">\$ <u> </u> <i>N/A</i></td> </tr> </table>	1st preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u>	2nd preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u>	3rd preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u>	\$ <u> </u> <i>N/A</i>	\$ <u> </u> <i>N/A</i>	\$ <u> </u> <i>N/A</i>		
1st preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u>	2nd preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u>	3rd preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u>							
\$ <u> </u> <i>N/A</i>	\$ <u> </u> <i>N/A</i>	\$ <u> </u> <i>N/A</i>							
b	If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change: 4th preceding year ended: mo. <u> N/A </u> yr. <u> N/A </u> \$ <u> </u> <i>N/A</i>								
Part III	Information for Non-Automatic Change Request	<i>N/A</i>	Yes No						
20	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.								
21	Attach a copy of all documents related to the proposed change (see instructions).								
22	Attach a statement of the applicant's reasons for the proposed change.								
23	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.								
24a	Enter the amount of user fee attached to this application (see instructions) \$ <u> </u>								
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).								

Part IV Section 481(a) Adjustment		Yes	No
25	Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? If "Yes," attach an explanation and do not complete lines 26, 27, 28, and 29 below. See Statements	✓	
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ <u> N/A </u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If the applicant waived any deductions with respect to the method of accounting pursuant to Regulations section 1.59A-3(c)(6)(i), include a summary of the waived deductions. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.		
27	Is the applicant required to take into account in the year of change any remaining portion of a section 481(a) adjustment from a prior change (see instructions)? If "Yes," enter the amount. \$ <u> N/A </u>		N/A
28	Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If "Yes," check the box for the applicable elective provision used to make the election (see instructions). <input type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election		N/A
29	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		N/A

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.) N/A

Part I Change in Overall Method (see instructions)		N/A
1	Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Present method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)	
2	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.	
		Amount
a	Income accrued but not received (such as accounts receivable)	\$
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	
c	Expenses accrued but not paid (such as accounts payable)	
d	Prepaid expenses previously deducted	
e	Supplies on hand previously deducted and/or not previously reported	
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. _____	
h	Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26	\$
3	Is the applicant also requesting the recurring item exception under section 461(h)(3)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
4	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on the balance sheet, attach a statement explaining the differences.	
5	Is the applicant making a change to the overall cash method or to a method in which a taxpayer uses an accrual method for purchases and sales of inventory and uses the cash method for computing all other items of income and expense (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Change to the Cash Method for Non-Automatic Change Request (see instructions) N/A

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use an accrual method under any section of the Code or regulations.

Schedule B—Changes Related to the Deferral Method for Advance Payments, Cost Offset Methods, and/or the Applicable Financial Statement Income Inclusion Rule (see instructions) N/A

- 1 If the applicant is requesting to change to the deferral method for advance payments under Regulations section 1.451-8(c) or (d), as described in the instructions, attach the information specified in the instructions.
- 2 If the applicant is requesting to change to or within a cost offset method under Regulations section 1.451-3(c) and/or Regulations section 1.451-8(e), as described in the instructions, attach the information specified in the instructions.
- 3 If the applicant is requesting to change to or within a method to conform to the applicable financial statement (AFS) income inclusion rule under section 451(b) and Regulations section 1.451-3, as described in the instructions, attach a detailed description of the proposed method including the information specified in the instructions.

Schedule C—Changes Within the LIFO Inventory Method (see instructions) N/A**Part I General LIFO Information** N/A

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (for example, unit method or dollar-value method).
 - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
 - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories N/A

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.) N/A

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletions) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "Yes," in computing the completion factor of a contract, will the applicant use the simplified cost-to-cost method described in Regulations section 1.460-5(c)?
e If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4a Does the applicant enter into cost-plus long-term contracts?
b Does the applicant enter into federal long-term contracts?

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.) N/A

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4a Check the appropriate boxes in the chart.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Method Being Changed (Present method, Proposed method), Inventory Method Not Being Changed (Present method). Includes dollar values for the bottom row.

- b Enter the value at the end of the tax year preceding the year of change.
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting a non-automatic change. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 23.01(5) of Rev. Proc. 2022-14 (or its successor).
6 Is the applicant presently using the AFS cost offset method as described in Regulations section 1.451-3(c) and/or the advance payment cost offset method described in Regulations section 1.451-8(e), or is the applicant changing to such methods for the same year of change as the requested change in inventory method? If "Yes," see the instructions for rules regarding concurrent changes

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions. N/A

Section A—Allocation and Capitalization Methods

N/A

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, modified simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated

N/A

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (continued) See instructions.

N/A

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs.)		

Schedule E—Change in Depreciation or Amortization (see instructions)

N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

Note: See the **Summary of the List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, or 197, or former sections 168, 1400I, or 1400L. **Do not** file Form 3115 with respect to certain late elections and election revocations. See instructions.

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? **Yes** **No**
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A? **Yes** **No**
If "Yes," enter the applicable section _____
- 3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)? **Yes** **No**
If "Yes," state the election made _____
- 4a Attach a statement describing the property subject to the change. Include the property's description, type, placed-in-service year, and use in the applicant's trade or business or income-producing activity. Also include the type and amount of any federal tax credit claimed or grant received, along with any necessary adjustments to basis required under the Internal Revenue Code, with respect to the property.
- b If the property is residential rental property, did the applicant live in the property before renting it? . . . **Yes** **No**
- c Is the property public utility property? **Yes** **No**
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under former section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), or former section 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.
 - h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

Automatic Change in Accounting Method for Natural Gas Distribution Property
Filed under Rev. Proc. 2015-13, Rev. Proc. 2023-15, and Section 3.12 of Rev. Proc. 2024-23

Name of Applicant

Avista Corporation, the filer on page 1 of the Form 3115, is referred to as the "Applicant" throughout these statements.

Refer to Page 3, Part II, Line 15a statement for trade or business information for the Applicant.

Request for Faxed Documents

In accordance with the procedures set forth in Section 9.04(3) of Rev. Proc. 2024-1, the Applicant requests a copy of any document related to this request (e.g., a request for additional information) be provided to the Applicant and the Applicant's authorized representatives via fax at the numbers below:

Applicant's Fax Number:	Daniel Loutzenhiser	(509) 777-5642
Authorized Representatives' Fax Numbers:	Sam Weiler	(866) 446-5553
	Jaime Hiatt	(866) 415-1091

Statement required by Section 6.02(5) of Rev. Proc. 2015-13

Avista Corporation represents that it is the only member of the consolidated group that has the item (as defined below) subject to this method change request.

Page 2, Part II, Line 7a

Pursuant to Section 6.04(2) of Rev. Proc. 2023-15 and Section 3.12(5) of Rev. Proc. 2024-23, a taxpayer that chooses to make the change to the natural gas transmission and distribution property safe harbor method of accounting ("NGSH Method") on a cut-off basis (as permitted under Section 6.04 of Rev. Proc. 2023-15) does not receive audit protection under Section 8.01 of Rev. Proc. 2015-13 in connection with such change.

Automatic Change in Accounting Method for Natural Gas Distribution Property
Filed under Rev. Proc. 2015-13, Rev. Proc. 2023-15, and Section 3.12 of Rev. Proc. 2024-23

Page 2, Part II, Line 9

- (a) Avista Corporation
- (b) EIN: 91-0462470
- (c) 1411 East Mission Avenue, Spokane, WA 99202
- (d) 2019

Page 2, Part II, Line 11b

The Applicant, its predecessor, or a related party, requested or made the following changes in method of accounting within the past five taxable years (including the tax year of change):

Entity & EIN	Description of Change	Year of Change	Type of Change	Status of Change
Avista Corporation (EIN: 91-0462470)	Change in method of accounting for repairs and maintenance for (1) electric transmission and distribution property and (2) gas distribution property (DCN 184)*	12/31/2019	Automatic	Deemed Consent
Avista Corporation (EIN: 91-0462470)	Change in method of accounting for depreciation	12/31/2019	Automatic	Deemed Consent
Avista Corporation (EIN: 91-0462470)	Change in method of accounting for non-incidental materials and supplies under Treas. Reg. § 1.162-3(a)	12/31/2019	Automatic	Deemed Consent
Avista Corporation (EIN: 91-0462470)	Change in method of accounting for costs under Section 263A	12/31/2019	Automatic	Deemed Consent
Avista Corporation (EIN: 91-0462470)	Change in method of accounting for prepaid expenditures	12/31/2019	Automatic	Deemed Consent

* As provided by Section 3.12(2) of Rev. Proc. 2024-23, the eligibility rule in Section 5.01(1)(f) of Rev. Proc. 2015-13 does not apply to a taxpayer that changes to the NGS Method provided in Rev. Proc. 2023-15 for its first, second, or third taxable year ending after May 1, 2023. As noted, the Applicant is filing this method change for its first taxable year ending after May 1, 2023.

Automatic Change in Accounting Method for Natural Gas Distribution Property
Filed under Rev. Proc. 2015-13, Rev. Proc. 2023-15, and Section 3.12 of Rev. Proc. 2024-23

Page 3, Part II, Line 14

a) The item being changed.

The Applicant is filing to change its method of accounting for certain expenditures to maintain, repair, replace, or improve natural gas linear distribution property to the NGS Method, as set forth in Rev. Proc. 2023-15. The Applicant is filing this change in accounting method for its first taxable year ending after May 1, 2023.

This change in method of accounting applies to all qualified linear natural gas distribution property owned or leased by the Applicant. The Applicant does not own or lease any natural gas transmission property.

In addition, the Applicant is not changing its method of accounting for its non-linear natural gas distribution property. Section 5.04(1) of Rev. Proc. 2023-15 specifies that a taxpayer is not required to apply the safe harbor method for non-linear property if it uses the safe harbor method for linear property. The Applicant will continue to apply Sections 162, 263(a), 263A, and the regulations thereunder, to determine the appropriate units of property for its non-linear property and to determine whether amounts paid or incurred to repair, maintain, replace, or improve these units of property must be capitalized.

Further, the Applicant is not making a late general asset account election as provided by Section 5.08(2) of Rev. Proc. 2023-15 and Section 3.12(3)(a) of Rev. Proc. 2024-23. The Applicant represents it has made in prior taxable years a general asset account election provided under Section 168(i)(4) and Treas. Reg. Section 1.168(i)-1(l) for property placed in service by the Applicant in taxable years prior to the year of change and owned by the Applicant at the beginning of the year of change.

Finally, the Applicant is choosing to apply the NGS Method on a cut-off basis as provided by Section 6.04 of Rev. Proc. 2023-15 and Section 3.12(3)(b)(i) of Rev. Proc. 2024-23, such that this method change applies only to natural gas distribution property costs paid or incurred beginning in or after the year of change.

b) Applicant's present method for item being changed.

Under the Applicant's present method accounting, the Applicant defines the unit of property for linear natural gas distribution property using a reasonable facts and circumstances approach consistent with the unit of property definition for network assets provided under Treas. Reg. Section 1.263(a)-3(e)(3)(iii). Specifically, the Applicant defines the total linear feet of distribution mains and distribution services by construction office as the unit of property.

Automatic Change in Accounting Method for Natural Gas Distribution Property
Filed under Rev. Proc. 2015-13, Rev. Proc. 2023-15, and Section 3.12 of Rev. Proc. 2024-23

Under the Applicant's current method of accounting, the Applicant utilizes the standards described in Treas. Reg. Section 1.263(a)-3 (i.e., the betterment standards as provided in Treas. Reg. Section 1.263(a)-3(j), the restoration standards as provided in Treas. Reg. Section 1.263(a)-3(k), the adaptation to a new or different use standards as provided in Treas. Reg. Section 1.263(a)-3(l), the routine maintenance safe harbor standards as provided in Treas. Reg. Section 1.263(a)-3(i) and the removal cost standards for property not disposed of for tax purposes as provided in Treas. Reg. Section 1.263(a)-3(g)(2)) for purposes of determining whether an expenditure on a unit of property results in a deductible repair or a capital improvement.

Also under the present method of accounting, the repair versus improvement determination is made by applying the standards provided in Treas. Reg. Section 1.263(a)-3(g)(1), requiring the capitalization of all direct costs of an improvement and all indirect costs that directly benefit or are incurred by reason of an improvement, and in Treas. Reg. Section 1.263(a)-3(g)(3), which states that "[f]or purposes of [applying the improvement rules], amounts paid to improve a unit of property include amounts paid over a period of more than one taxable year. Whether amounts are related to the same improvement depends on the facts and circumstances of the activities being performed."

Once capitalized as an improvement, the costs for linear gas utility distribution mains and distribution services lines are recovered over a recovery period of 20 years (Section 168(c) and Asset Class 49.21 of Rev. Proc. 87-56) utilizing the 150% declining balance method (Section 168(b)(2)(A)) and the half-year convention (Section 168(d)(1)). As noted, the assets are accounted for in general asset accounts.

c) Applicant's proposed method for item being changed.

Under the Applicant's proposed method of accounting, the Applicant will use the NGS Method set forth in Rev. Proc. 2023-15 to determine whether certain expenditures to maintain, repair, replace, or improve linear natural gas distribution property must be capitalized as improvements under Section 263(a) or are allowable as deductions under Section 162.

Under the proposed method of accounting for distribution mains, in accordance with Section 5.03(2) of Rev. Proc. 2023-15, the Applicant will determine whether the replacement of linear natural gas distribution property should be capitalized under Section 263(a) based on the length of the distribution main replaced. For linear natural gas distribution mains, if more than four miles of distribution main are replaced, the cost of the replacement will be capitalized.

Under the proposed method of accounting for distribution service lines, the Applicant will determine the amount of distribution service line costs that must be capitalized using the rules described in Sections 5.07(2) and 5.07(3) of Rev. Proc. 2023-15.

Automatic Change in Accounting Method for Natural Gas Distribution Property
Filed under Rev. Proc. 2015-13, Rev. Proc. 2023-15, and Section 3.12 of Rev. Proc. 2024-23

Additionally, under the proposed method of accounting and in accordance with the NGS Method, the Applicant will capitalize any per se capital expenditures identified under Section 5.05 of Rev. Proc. 2023-15.

Once capitalized as an improvement, the costs for linear gas utility distribution property will be recovered over a recovery period of 20 years (Section 168(c) and Asset Class 49.21 of Rev. Proc. 87-56) utilizing the 150% declining balance method (Section 168(b)(2)(A)) and the half-year convention (Section 168(d)(1)). Such assets will be accounted for in general asset accounts.

d) Applicant's present overall method of accounting.

The Applicant's overall method of accounting is an accrual method.

Page 3, Part II, Line 15a

Trade or Business Name	EIN	PBAC	Method of Accounting
Avista Corporation	91-0462470	221100	Accrual

Description of Trade or Business: The Applicant is a regulated electric and gas utility engaged in the generation, transmission, distribution, and sale of electricity and the distribution of natural gas.

The Applicant has only one trade or business as defined in Treas. Reg. Section 1.446-1(d).

Page 3, Part II, Line 17

The proposed method of accounting will not be used for the Applicant's books and records and financial statements because the method does not conform to U.S. GAAP. However, the proposed method of accounting clearly reflects income for Federal Income Tax purposes.

Automatic Change in Accounting Method for Natural Gas Distribution Property
Filed under Rev. Proc. 2015-13, Rev. Proc. 2023-15, and Section 3.12 of Rev. Proc. 2024-23

Page 4, Part IV, Line 25

As noted above, the Applicant is filing this change in accounting method for its first taxable year ending after May 1, 2023. Further, the Applicant represents it has made in prior taxable years a general asset account election provided under Section 168(i)(4) and Treas. Reg. Section 1.168(i)-1(l) for property placed in service by the Applicant in taxable years prior to the year of change and owned by the Applicant at the beginning of the year of change, such that a late general asset account election is not required. As a result, the Applicant is choosing to apply the NGS Method on a cut-off basis as provided by Section 3.12(3)(b) of Rev. Proc. 2024-23.

Statement required by Section 3.12(3)(c) of Rev. Proc. 2024-23

The Applicant agrees to the following additional terms and conditions:

- (i) A normalization method of accounting (within the meaning of Section 168(i)(9)) will be used for the public utility property subject to the Form 3115;
- (ii) As of the beginning of the year of change, the Applicant will adjust its deferred tax reserve account or similar account in the Applicant's regulatory books of account by the amount of the deferral of federal income tax liability associated with the Section 481(a) adjustment applicable to the public utility property subject to the Form 3115; and
- (iii) Within 30 calendar days of filing the federal income tax return for the year of change, the Applicant will provide a copy of the completed Form 3115 to any regulatory body having jurisdiction over the public utility property subject to the Form 3115.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address AVISTA CORPORATION 1411 EAST MISSION AVENUE SPOKANE, WA 99202	Taxpayer identification number(s) 91-0462470 Daytime telephone number Plan number (if applicable) (800) 227-9187
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hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address SAM WEILER - ERNST & YOUNG U.S. LLP 800 YARD STREET, SUITE 200 GRANDVIEW HEIGHTS, OH 43212 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN P01256822 Telephone No. (614) 232-7105 Fax No. (866) 446-5553 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address JAIME HIATT - ERNST & YOUNG U.S. LLP 370 17TH STREET, SUITE 4800 DENVER, CO 80202 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN P01679419 Telephone No. (720) 931-4735 Fax No. (866) 415-1091 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address MICHAEL RENO - ERNST & YOUNG U.S. LLP 1101 NEW YORK AVE NW WASHINGTON, DC 20005 (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN P00560725 Telephone No. (202) 327-6815 Fax No. (866) 840-1323 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	3115	1/1/2023 - 12/31/2023

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):
 Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

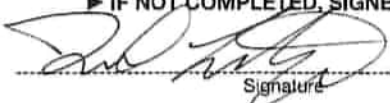
Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

 _____ 8/20/24 _____
Signature Date Title (if applicable)

DANIEL LOUTZENHISER
Print name

AVISTA CORPORATION
Print name of taxpayer from line 1 if other than individual

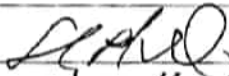
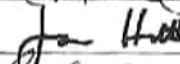

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	OH	77929		8/26/2024
a	NY	4751442		8/21/2024
b	DC	CPA900240		8/22/2024