

WN U-28

Original Sheet 74

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 74

TEMPORARY FEDERAL INCOME TAX RATE CREDIT - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Temporary Federal Income Tax Rate Credit shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rate credit is designed to reflect the temporary benefits attributable to the revisions of the federal income tax code caused by enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be decreased by the following amounts:

Schedule 1 & 2	\$0.00142 per kWh
Schedule 11 & 12	\$0.00188 per kWh
Schedule 21 & 22	\$0.00144 per kWh
Schedule 25	\$0.00093 per kWh
Schedule 31 & 32	\$0.00130 per kWh
Schedules 41-48	\$0.00475 per kWh

TERM:

The Temporary Federal Tax Rate Credit will be in effect for a one-year period from June 1, 2018 through May 31, 2019. Any residual balance at the end of the one-year term will be recovered in a future general rate case proceeding.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

Issued April 30, 2018

Effective June 1, 2018

Issued by Avista Utilities

By

Patrick Ehrbar,

Director of Regulatory Affairs



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