

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,525,007	1,525,007	0	997,202	997,202	0	527,805	527,805
1	408150	R&P Property Tax--Production	0	17,635,890	17,635,890	0	11,532,108	11,532,108	0	6,103,782	6,103,782
1	408180	R&P Property Tax--Transmission	0	6,476,686	6,476,686	0	4,235,105	4,235,105	0	2,241,581	2,241,581
1	409100	State Income Tax--Montana & Oregon	0	278,640	278,640	0	182,203	182,203	0	96,437	96,437
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,956,599</b>	<b>25,956,599</b>	<b>0</b>	<b>16,973,020</b>	<b>16,973,020</b>	<b>0</b>	<b>8,983,579</b>	<b>8,983,579</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,038,629	0	21,038,629	21,038,629	0	21,038,629	0	0	0
99	408120	Municipal Occupation & License Tax	22,238,761	0	22,238,761	18,624,892	0	18,624,892	3,613,869	0	3,613,869
99	408160	Miscellaneous State or Local Tax--WA & ID	156	0	156	0	0	0	156	0	156
99	408170	R&P Property Tax--Distribution	11,834,557	0	11,834,557	8,579,274	0	8,579,274	3,255,283	0	3,255,283
99	409100	State Income Tax--Idaho	155,048	0	155,048	0	0	0	155,048	0	155,048
<b>TOTAL DISTRIBUTION</b>			<b>55,267,151</b>	<b>0</b>	<b>55,267,151</b>	<b>48,242,795</b>	<b>0</b>	<b>48,242,795</b>	<b>7,024,356</b>	<b>0</b>	<b>7,024,356</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,267,151</b>	<b>25,956,599</b>	<b>81,223,750</b>	<b>48,242,795</b>	<b>16,973,020</b>	<b>65,215,815</b>	<b>7,024,356</b>	<b>8,983,579</b>	<b>16,007,935</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%