

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>AVISTA CORPORATION’S APPLICATION</b>	)	<b>CASE NOS. AVU-E-20-12</b>
<b>FOR AN ACCOUNTING ORDER FOR</b>	)	<b>AVU-G-20-07</b>
<b>APPROVAL TO CHANGE ITS</b>	)	
<b>ACCOUNTING FOR FEDERAL INCOME</b>	)	<b>NOTICE OF APPLICATION</b>
<b>TAX EXPENSE FOR CERTAIN PLANT</b>	)	
<b>BASIS ADJUSTMENTS AND DEFERRAL OF</b>	)	<b>NOTICE OF</b>
<b>ASSOCIATED CHANGE IN TAX EXPENSE</b>	)	<b>MODIFIED PROCEDURE</b>
	)	
	)	<b>ORDER NO. 34868</b>

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On October 30, 2020, Avista Corporation (“Company”) applied to: (1) change its accounting for federal income tax expense from a normalization method to a flow-through method for certain plant basis adjustments, and (2) defer associated change in tax expense. *Application* at 1.

**NOTICE OF APPLICATION**

YOU ARE HEREBY NOTIFIED that the Company uses the normalization method to calculate federal income taxes for most plant-related temporary book-to-tax differences. *Id.*

YOU ARE FURTHER NOTIFIED that the Company now requests authorization to use the flow-through method to calculate certain plant basis adjustments, which it claims will immediately benefit customers. *Id.*

YOU ARE FURTHER NOTIFIED that the Company proposes to defer those benefits and to start providing them to customers in its next general rate case. *Id.*

YOU ARE FURTHER NOTIFIED that the Application is available for public inspection during regular business hours at the Commission offices. These documents are also available on the Commission’s web site at [www.puc.idaho.gov](http://www.puc.idaho.gov). Click on the “ELECTRIC” tab or “NATURAL GAS” tab, then select “Open Cases” and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code and specifically *Idaho Code* §§ 61-501, 61-502 and 61-503.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

NOTICE OF APPLICATION  
NOTICE OF MODIFIED PROCEDURE  
ORDER NO. 34868

## NOTICE OF MODIFIED PROCEDURE

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to Rules 201 through 204 of the Commission's Rules of Procedure, IDAPA 31.01.01.201 through .204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that persons desiring to state a position on this Application **may file a written comment in support or opposition with the Commission within twenty-one (21) days from the service date of this Notice.** The written comment must contain a statement of reasons supporting it. Persons desiring a hearing must specifically request a hearing in their written comments. Written comments concerning this Application must be sent electronically, unless e-mail is not available. To comment by e-mail, please access the Commission's home page at [www.puc.idaho.gov](http://www.puc.idaho.gov). Click the "Consumers" tab and then "Case Comment Form" and complete the form using the case number as it appears on the front of this document. Comments filed by e-mail must also be e-mailed to the Company at the e-mail addresses listed below. If e-mail is unavailable, then comments may be mailed to the Commission and Company at these addresses:

**For the Idaho Public Utilities  
Commission:**

Commission Secretary  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, ID 83720-0074

Street Address for Express Mail:

11331 W. Chinden Blvd.,  
Building 8, Suite 201-A  
Boise, ID 83714

**For Avista Corporation:**

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E-Mail: [Patrick.ehrbar@avistacorp.com](mailto:Patrick.ehrbar@avistacorp.com)

YOU ARE FURTHER NOTIFIED that the Company **must file any reply comments within twenty-eight (28) days from the service date of this Notice.**

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its Order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for a formal hearing.

### **ORDER**

IT IS HEREBY ORDERED that the Company's Application be processed by Modified Procedure, Rule 201-204 (IDAPA 31.01.01.201-.204). Persons interested in submitting written comments must do so within twenty-one (21) days from the service date of this Notice. The Company must file any reply comments within twenty-eight (28) days from the service date of this Notice.

IT IS FURTHER ORDERED that parties continue to comply with Order No. 34781, issued September 17, 2020. All pleadings should be filed with the Commission electronically and shall be deemed timely filed when received by the Commission Secretary. *See* Rule 14.02. Service between parties should also be accomplished electronically. Voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

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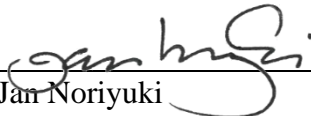
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 10<sup>th</sup> day of December 2020.

  
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PAUL KJELLANDER, PRESIDENT

  
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KRISTINE RAPER, COMMISSIONER

  
\_\_\_\_\_  
ERIC ANDERSON, COMMISSIONER

ATTEST:

  
\_\_\_\_\_  
Jan Noriyuki  
Commission Secretary

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