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**FORM EREC INSTRUCTIONS – Renewable Energy Credit Report**

These instructions are to help you prepare your return. If you have questions about the Renewable Energy Credit Report, please call us toll-free at (866) 859-2254, in Helena at 444-6900, or visit our website at *revenue.mt.gov* for detailed instructions.

**When and where to file.** Your renewable energy credit report is due March 1 for the previous full calendar year.

Please mail your report to Montana Department of Revenue, PO Box 5835, Helena, MT 59604-5835.

**Penalty.** If your report is not filed by the due date, an administrative penalty of \$1,500 will be assessed.

**Specific Instructions**

**Line 1.** Please provide your FEIN.

**Line 2.** If you are amending a prior year's report, place an "X" in the box provided.

**Line 3.** If your mailing address has changed, place an "X" in the box and print your new address in the space provided.

**Line 5.** Place an "X" in the box or boxes that describe your business entity.

**Line 6.** In the first column please insert the purchase or sales price of the renewable energy credit. In the second column please circle either "s" or "p" to indicate whether the renewable energy credit was a sale (s) or a purchase (p) by the filer. In the third column please circle "b" to indicate that the sales or the purchase of the renewable energy credit was bundled or part of a transaction that included the selling or purchasing of electrical energy. If the sale or the purchase was not part of a bundled transaction, circle "u" to establish that the transaction was unbundled or not part of a bundled transaction.

**Renewable Energy Credit Report**

Renewable energy credits purchased and/or sold January 1, N/A through December 31, N/A

Name Avista Corporation

1. FEIN/SSN N/A

Address 1411 E. Mission

2.  If this is an amended report, place an "X" in the box.

Address \_\_\_\_\_

3.  If your address has changed, place an "X" in the box and print your new address here

City Spokane

State WA Zip 99220

5. Place an "X" in the box(es) that describes your entity
- Competitive electricity supplier (as defined in 69-3-2003, MCA)
  - Utility company (as defined in 69-5-102, MCA)
  - Owner of an electrical generation facility operating in Montana

6. Electric energy credit purchase/sales price
- 1) \$ Ø N/A
  - 2) \$ \_\_\_\_\_
  - 3) \$ \_\_\_\_\_
  - 4) \$ \_\_\_\_\_
  - 5) \$ \_\_\_\_\_
  - 6) \$ \_\_\_\_\_
  - 7) \$ \_\_\_\_\_
  - 8) \$ \_\_\_\_\_

	Indicate whether the transaction was a sale or a purchase of electric energy credit	Indicate whether the sale or purchase was a part of a bundled/unbundled transaction
	s / p	b / u
	s / p	b / u
	s / p	b / u
	s / p	b / u
	s / p	b / u
	s / p	b / u
	s / p	b / u
	s / p	b / u

Signature Judi Gervais Title Mgr. Regulatory Policy Phone 2/25/2013

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Avista Corp.  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-0500  
Telephone 509-489-0500  
Toll Free 800-727-9170

February 25, 2013

Montana Department of Revenue  
Business and Income Tax Division  
P.O. Box 5805  
Helena, MT 59604-5805

Re: 2012 Renewable Energy Credit Report (EREC)

Business and Income Tax Division:

Avista Corporation, dba Avista Utilities ("Avista"), hereby submits an original copy of its 2012 form in compliance with Senate Bill 7 in response to the Montana Renewable Energy Credit Report.

Avista has a long history of renewable resource acquisition and has a number of renewable energy credits that qualify in different jurisdictional areas. The Company's retail load in the state of Montana is quite small (consisting of only 19 or fewer retail customers), the Company does not at this time have remaining uncommitted renewable energy credits for the year 2012 that would satisfy the specific requirements of the Montana Bill.

If you have any questions regarding this filing, please feel free to call me at (509) 495-4975.

Sincerely,

Linda Gervais  
Manager, Regulatory Policy  
Avista Utilities  
1411 E. Mission  
Spokane, WA 99220  
509-495-4975  
[linda.gervais@avistacorp.com](mailto:linda.gervais@avistacorp.com)