

# Airport Facility Federal Tax Deduction Lighting Design Guidance

## Airport - Building Area Method

Description	REF	25% Improvement as compared to 2007 Standard \$0.30/sq.ft. Deduction Watts/sq.ft.	40% Improvement as compared to 2007 Standard \$0.60/sq.ft. Deduction Watts/sq.ft.
Building Area Method - Transportation	1	0.75	0.6

## Typical Spaces in an Airport

Description	REF	25% Improvement as compared to 2007 Standard \$0.30/sq.ft. Deduction Watts/sq.ft.	40% Improvement as compared to 2007 Standard \$0.60/sq.ft. Deduction Watts/sq.ft.
Air Baggage Area	1	0.75	0.6
Airport Concourse	0.6	0.45	0.36
Seating Area	0.5	0.375	0.3
Terminal Ticket Counter	1.5	1.125	0.9
Retail Sales Area	1.7	1.275	1.02
Restrooms	0.9	0.675	0.54
Enclosed Office	1.1	0.825	0.66
Electrical/Mechanical	1.5	1.125	0.9
Storage	0.8	0.6	0.48
Stairways	0.6	0.45	0.36
Dining Area	0.9	0.675	0.54

Please direct any questions you have on the new tax law standards to Energy Tax Savers at [www.Energytaxsavers.com](http://www.Energytaxsavers.com), [charles.goulding@energytaxsavers.com](mailto:charles.goulding@energytaxsavers.com), or 516 364 2630