

Assisted Living Facility Federal Tax Deduction Lighting Design Guidance

Assisted Living Facility - 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 - Dormitory	1	0.75	0.6
Building Area Method - Healthcare	1	0.75	0.6

Typical Spaces in a Assisted Living Facility

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.
Patient Room	0.7	0.525	0.42
Cafeteria	0.9	0.675	0.54
Lounge/Recreation	1.2	0.9	0.72
Treatment Room	1.5	1.125	0.9
Physical Therapy	0.9	0.675	0.54
Enclosed Office	1.1	0.825	0.66
Open Office	1.1	0.825	0.66
Training Room	1.4	1.05	0.84
Conference Room	1.3	0.975	0.78
Lobby	1.3	0.975	0.78
Restrooms	0.9	0.675	0.54
Storage	0.8	0.6	0.48
Corridors	0.5	0.375	0.3

Please direct any questions you have on the new tax law standards to Energy Tax Savers at www.Energytaxsavers.com, charles.goulding@energytaxsavers.com, or 516 364 2630