

Automotive Sales Facility Federal Tax Deduction Lighting Design Guidance

Automotive 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 - Automotive Facility	0.9	0.675	0.54

Automotive Facility Space-by-Space Categories

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.
Retail Sales Area	1.7	1.275	1.02
Garage Service/Repair	0.7	0.525	0.42
Corridors	0.5	0.375	0.3
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

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