

# Bank Branch Federal Tax Deduction Lighting Design Guidance

## Bank Branch - 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 - Bank	1	0.75	0.6

## Typical Spaces in a Bank Branch

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.
Banking Activity Area	1.5	1.125	0.9
Enclosed Office	1.1	0.825	0.66
Open Office	1.1	0.825	0.66
Lobby	1.3	0.975	0.78
Restrooms	0.9	0.675	0.54
Electrical/Mechanical	1.5	1.125	0.9
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](http://www.Energytaxsavers.com) 516 364 2630