

Correctional Facilities Federal Tax Deduction Lighting Design Guidance

Corrections – 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 -Penitentiary		0.75	0.6

Typical Spaces in a Correctional 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.
Cells/Dormitory	0.9	0.675	0.54
Audience/Seating Area	0.7	0.525	0.42
Classroom/Lecture/Training	1.3	0.975	0.78
Toilets and Washrooms	0.9	0.675	0.54
Shower Rooms	0.6	0.45	0.36
Dining	1.3	0.975	0.78
Corridors	0.5	0.375	0.3
Dayroom	1.2	0.9	0.72

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