

Law Firm Federal Tax Deduction Lighting Design Guidance

Office - 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 - Office	1	0.75	0.6

Typical Spaces in a Office

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.
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
Library Stacks	1.7	1.275	1.02
Library Card File	1.1	0.825	0.66
Library Reading area	1.2	0.9	0.72
Lobby	1.3	0.975	0.78
Restrooms	0.9	0.675	0.54
Auditorium	2.6	1.95	1.56
Food Prep	1.2	0.9	0.72
Dining	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, charles.goulding@energytaxsavers.com, or 516 364 2630