

# Military Base Federal Tax Deduction Lighting Design Guidance

## Military Base - 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 - Gymnasium	1.1	0.825	0.66

## Typical Spaces in a Military Base

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.
Barracks	1.1	0.825	0.66
Locker Rooms	0.6	0.45	0.36
Mess Hall	0.9	0.675	0.54
Motor Pool	0.7	0.525	0.42
Parking Garage	0.2	0.15	0.12
Stores	0.8	0.6	0.48
Classroom	1.4	1.05	0.84
Training Rooms	1.3	0.975	0.78
Commissary	1.7	1.275	1.02
Canteen	1.4	1.05	0.84
Athletic Facilities	0.9	0.675	0.54
Gymnasium	1.4	1.05	0.84
Enclosed Office	1.1	0.825	0.66
Open Office	1.1	0.825	0.66

Please direct any questions you have on the new tax law standards to Energy Tax Savers at [www.Energytaxsavers.com](http://www.Energytaxsavers.com), [charles.goulding@energytaxsavers.com](mailto:charles.goulding@energytaxsavers.com), or 516 364 2630