

Multi-Use Location Federal Tax Deduction Lighting Design Guidance

Typical Spaces in a Multi-Use Location

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.
Lobby	1.3	0.975	0.78
Corridors	0.5	0.375	0.3
Retail Sales Area	1.7	1.275	1.02
Restaurant-Dining	1.3	0.975	0.78
Parking Garage	0.2	0.15	0.12
Restrooms	0.9	0.675	0.54
Food Prep	1.2	0.9	0.72
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