

Pharmaceutical Facilities Federal Tax Deduction Lighting Design Guidance

Pharmaceutical Facility - 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 - Manufacturing	1.3	0.975	0.78
Building Area Method - Healthcare Clinic	1	0.75	0.6

Typical Spaces in an Pharmaceutical 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.
Laboratory	1.4	1.05	0.84
Office - Open	1.1	0.825	0.66
Office-Enclosed	1.1	0.825	0.66
Manufacturing- High Bay	1.7	1.275	1.02
Manufacturing-Low Bay	1.2	0.9	0.72
Fine Material Storage	1.4	1.05	0.84
Med/Bulky Mat. Storage	0.9	0.675	0.54
Conference Room	1.3	0.975	0.78
Automotive Facility	0.8	0.6	0.48
Exam/Treatment Room	1.5	1.125	0.9
Rest Rooms	0.9	0.675	0.54
Stairs	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