

Schools Federal Tax Deduction Lighting Design Guidance

Schools - 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 - Schools	1.2	0.9	0.72

Typical Spaces in a School

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
Lounge/Recreation	1.2	0.9	0.72
Conference/Meeting/Multipurpose	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
Open 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 516 364 2630