

# Sports Arena Federal Tax Deduction Lighting Design Guidance

## Sports Arena - 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 - Exercise Center	1.1	0.75	0.6

## Typical Spaces in a Sports Arena

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.
Indoor Playing Field	1.4	1.05	0.84
Audience/Seating Area	0.4	0.3	0.24
Open Office Area	1.1	0.825	0.66
Enclosed Office	1.1	0.825	0.66
Conference Room	1.3	0.975	0.78
Locker Room	1.2	0.9	0.72
Exercise Area	0.9	0.675	0.54
Corridor	0.5	0.375	0.3
Storage	0.8	0.6	0.48
Restrooms	0.9	0.675	0.54
Lobby	1.3	0.975	0.78
Electrical/Mechanical	1.5	1.125	0.9
Mall Concourse	1.7	1.275	1.02
Dining Area	0.9	0.675	0.54
Food Preparation	1.2	0.9	0.72
Retail Sales	1.7	1.275	1.02
Exam/Treatment Room	1.5	1.125	0.9

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