

Schools

Federal Tax Deduction

Lighting Design Guidance

As part of the Energy Policy Act, the Federal government has provided substantial federal tax savings for upgrading to today's energy efficient Lighting and Lighting controls products effective January 1, 2006. To achieve tax deductions the watts per square foot in facilities have to be reduced by between 25% to 40% as compared to 2001 lighting standards.

Energy Tax Savers, Inc. has provided the following chart which you can use when discussing lighting and lighting controls projects with outside architects, engineering firms and lighting specifiers. The chart is designed to show when tax savings is applicable for typical spaces in a school.

Typical Spaces in a School

Description	25% Improvement as compared to 2001 Standard Watts/sq.ft. \$0.30/sq.ft. Deduction	40% Improvement as compared to 2001 Standard Watts/sq.ft. \$0.60/sq.ft. Deduction
Classroom	1.2	0.96
Corridor	0.525	0.42
Gymnasium	1.425	1.14
Locker Room	0.6	0.48
Cafeteria	1.05	0.84
Food Preparation	1.65	1.32
Office-Enclosed	1.125	0.90
Rest Rooms	0.75	0.60
Stairs	0.675	0.54
Laboratory	1.35	1.08

Note that these are tax deduction standards and schools may have specific operational needs that override the benefits of these tax deductions.

However, in most cases, adhering to 2004 ASHRAE building code standards that are applicable in approximately 50% of the United States will trigger these tax deductions.

Please direct any questions you have on the new tax law standards to Energy Tax Savers at www.Energytaxsavers.com 516 364 2630