

Beer Distribution Facility Federal Tax Deduction Lighting Design Guidance

Beer Distribution Center - 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 - Warehouse	0.8	0.6	0.48
Building Area Method - Retail	1.5	1.125	0.9

Typical Spaces in an Beer Distribution Center

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.
Med/Bulky Mat. Storage	0.9	0.675	0.54
Auto-Facility Garage Service/Repair	0.7	0.525	0.42
Office-Enclosed	1.1	0.825	0.66
Control Room	0.5	0.375	0.3
Locker Room	0.6	0.45	0.36
Rest Rooms	0.9	0.675	0.54
Stairs	0.6	0.45	0.36
Manufacturing- High Bay	1.7	1.275	1.02
Manufacturing-Low Bay	1.2	0.9	0.72
Detailed Manufacturing	2.1	1.575	1.26

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