

# Data Center Federal Tax Deduction Lighting Design Guidance

## Data 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 - Data Center	1	0.75	0.6

## Typical Spaces in a Data 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.
Enclosed Office	1.1	0.825	0.66
Open Office	1.1	0.825	0.66
Training Room	1.4	1.05	0.84
Conference Room	1.3	0.975	0.78
Lobby	1.3	0.975	0.78
Restrooms	0.9	0.675	0.54
Control Room	0.5	0.375	0.30
Dining	0.9	0.675	0.54
Electrical/Mechanical	1.5	1.125	0.09
Storage	0.9	0.675	0.54
Corridors	0.5	0.375	0.30

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