

Hospital Federal Tax Deduction Lighting Design Guidance

Hospital - 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 - Hospital	1.2	0.9	0.72

Typical Spaces in a Hospital

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.
Patient Room	0.7	0.525	0.42
Cafeteria	0.9	0.675	0.54
Laundry Room	0.6	0.45	0.36
Treatment Room	1.5	1.125	0.9
Physical Therapy	0.9	0.675	0.54
Enclosed Office	1.1	0.825	0.66
Open Office	1.1	0.825	0.66
Nursery	0.6	0.45	0.36
Conference Room	1.3	0.975	0.78
Lobby/Waiting Area	1.3	0.975	0.78
Restrooms	0.9	0.675	0.54
Storage	0.8	0.6	0.48
Corridors	1	0.75	0.6
Operating Room	2.2	1.65	1.32
Recovery Room	0.8	0.6	0.48
Nurse Station	1	0.75	0.6

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