

Industrial Facilities Federal Tax Deduction Lighting Design Guidance

Industrial Facility - 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 - Industrial	1.3	0.975	0.78

Typical Spaces in an Industrial Facility

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.
Manufacturing- High Bay	1.7	1.275	1.02
Manufacturing-Low Bay	1.2	0.9	0.72
Fine Material Storage Warehouse	1.4	1.05	0.84
Conference/Meeting/Multipurpose	1.3	0.975	0.78
Med/Bulky Mat. Storage Warehouse	0.9	0.675	0.54
Detailed Manufacturing	2.1	1.575	1.26
Control Room	0.5	0.375	0.3
Locker Room	0.6	0.45	0.36
Office-Enclosed	1.1	0.825	0.66
Rest Rooms	0.9	0.675	0.54
Stairs	0.6	0.45	0.36

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