

# Retail Location Federal Tax Deduction Lighting Design Guidance

## Whole Retail 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.
Building Area Method - Retail	1.5	1.125	0.9

## Typical Spaces in a Retail Location

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.
Retail Sales Area	1.7	1.275	1.02
Restaurant-Dining	0.9	0.675	0.54
Mall Concourse	1.7	1.275	1.02
Corridors	0.5	0.375	0.3
Restrooms	0.9	0.675	0.54
Food Prep	1.2	0.9	0.72
Enclosed Office	1.1	0.825	0.66
Electrical/Mechanical	1.5	1.125	0.9
Storage	0.8	0.6	0.48
Stairways	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](http://www.Energytaxsavers.com), [charles.goulding@energytaxsavers.com](mailto:charles.goulding@energytaxsavers.com), or 516 364 2630