

OPPORTUNITIES FOR TAX SAVINGS: SPACES IN A HYPOTHETICAL HOSPITAL

Space Type	Square Feet	Base Lighting Deduction	Maximum Lighting Deduction
Exam Rooms	171,000	\$51,300	\$102,600
Data Center	100,000	30,000	60,000
Kitchen/Dining	56,000	16,800	33,600
Lobby/Corridor	14,000	4,200	8,400
Mechanical	175,000	52,500	105,000
Offices	23,000	6,900	13,800
Operating	87,000	26,100	52,200
Patient Rooms	112,000	33,600	67,200
Storage	119,000	35,700	71,400

Spaces that reduce lighting power intensity to 25 percent below targets in ASHRAE 90.1, 2001, may qualify for a federal tax deduction of 30 cents per square foot under EAct. If lighting power intensity reaches 40 percent below ASHRAE 90.1, 2001, the facility qualifies for the maximum deduction of 60 cents per square foot. (On government hospital projects, the EAct deductions go to designers of the systems.)