

The Interim Rules offer an accelerated tax deduction equal to the complete cost of installing energy-efficient interior lighting, capped at \$0.30 to \$0.60 per square foot proportional to lighting power density (LPD, calculated as watts per square foot) savings of 25 to 40 percent below the LPD values prescribed in Standard 90.1-2001.

The total amount that can be deducted is capped at between \$0.30 and \$0.60 per square feet on the following sliding scale based on a 25 through 40 percent reduction below the maximum allowable lighting power density.

Percent LPD reduction beyond Standard 90.1-2001	Amount of eligible tax deduction per square foot
25%	\$0.30
26%	\$0.32
27%	\$0.34
28%	\$0.36
29%	\$0.38
30%	\$0.40
31%	\$0.42
32%	\$0.44
33%	\$0.46
34%	\$0.48
35%	\$0.50
36%	\$0.52
37%	\$0.54
38%	\$0.56
39%	\$0.58
40%	\$0.60
>40%	\$0.60

Warehouses are an exception whereby ASHRAE 90.1 must be exceeded by 50 percent to qualify for a \$0.60 tax deduction.