

179D Federal Energy Tax Deductions Projects

Pro-Tec Energy is an engineering firm, staffed by professional licensed engineers, specializing in building energy analysis and modeling. The following example projects were evaluated and certified for §179D Tax Deduction for Interim Lighting by Pro-Tec.

Example 1

Lighting was installed during the construction of a Corporate Headquarters for a large Healthcare company with more than 1/2 million square feet of office space.

The lighting design had a Lighting Power Density (LPD) reduction of approximately 50% from the 1.3 watts/square foot requirement in ASHRAE Standard 90.1-2001 for office space. This exceeds the 25% reduction in LPD requirement for the Interim Lighting Rule for §179D tax deductions.



This project utilized 60 different luminaires, primarily comprised of fluorescent lighting. The owner of the building was able to tax deduct \$0.60 per square foot, or greater than \$300,000.

Example 2

Lighting was installed during a 146,000 sq ft warehouse expansion for a large food company. The design comprised of three fluorescent lighting types for the space.

The lighting design had a Lighting Power Density (LPD) reduction of approximately 77% from the 1.2 watts/square foot requirement in ASHRAE Standard 90.1-2001. This exceeds the 50% reduction (for warehouses) in LPD requirement for the Interim Lighting Rule for §179D tax deductions.



The owner of the building was able to tax deduct \$0.60 per square foot, or greater than \$87,000.

Contact Pro-Tec Energy for more information on the §179D Federal Energy Tax Deductions program included in the 2005 Energy Policy Act.

We will assist you in evaluating potential tax dollar savings during new construction or improvements to your building, including HVAC and lighting systems.

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