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**The Energy Policy Act of 2005 (EPAct 2005):  
Regulations and Tax Deduction Opportunities  
and  
Energy Independence and Security Act of 2007  
(EISA 2007)**

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# History: Energy Policy Act 1992

## ■ Lighting Elements

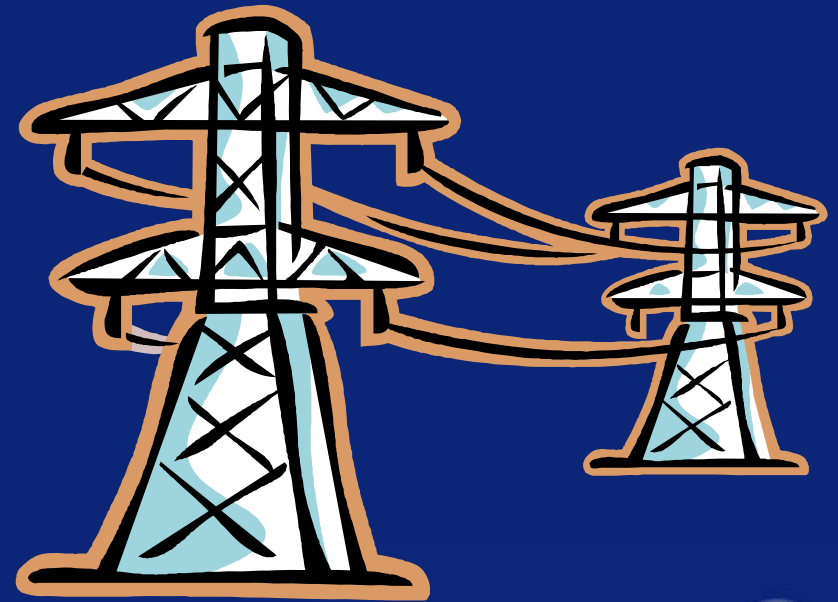
- Labeling incandescent A-line and screw-based CFLs with energy cost info
- Minimum efficacies for incandescent R 30 & 40, plus incandescent PAR lamps, effective 10/31/95
- Minimum efficacies and color rendering standards (CRI) for straight and U-bend fluorescent, effective for 4-ft and 8-ft lamps 10/31/95

## ■ Intents

- Encourage use of more energy-efficient screw-based lamps
- Encourage use of more energy efficient halogen reflector lamps
- Eliminate availability of full wattage T12 “halo” fluorescent lamps and encourage use of reduced wattage ES types or use of more efficient rare earth types, like T8s

# EPAct 2005 for the Commercial Building Tax Deduction Provisions

## A Brief Overview



# Overview

## ASHRAE/IESNA Standard 90.1

- DOE uses it as State baseline for energy codes
  - 1989 was the first standard
  - 1999, 2001 & 2004 are used in some jurisdictions
  - **2001 used as the baseline for EAct 2005 tax provisions**
  - 2004 standard published in December 2004
- Uses lighting power density (W/sf) to limit energy use
- Applies to all buildings except low-rise residential
  - Similar to Title 24 energy code in California
- IRS Notice 2008-40 expanded the definition of a building to include
  - Enclosed space affording shelter to persons, animals or property within exterior walls and a roof
  - Is not a single-family house, a multi-family structure of 3 stories or fewer above ground, a manufactured home (mobile home), or a manufactured house (modular)
  - Is unconditioned attached or detached garage space
- Separate limits for exterior and interior
- EACT 2005 is only concerned with interior lighting

# Interior Lighting Power Allowance

ASHRAE/IESNA Standard 90.1 1999 and later



- Two methods to determine your allowance:
  - ***Building Area Method***
    - Usually more restrictive than the space by space method
  - ***Space by Space Method***
    - Usually more liberal than the Building Area Method, and more complex

Sample Lighting Power Densities  
allowed for **building area types**:

- Hospital/Health Care 1.6 W/sf
- Manufacturing 2.2 W/sf
- Office 1.3 W/sf
- Religious building 2.2 W/sf

Sample Lighting Power Densities  
allowed for **space types**:

- Emergency Room 2.8 W/sf
- Manuf. (High Bay) 3.0 W/sf
- Private Office 1.5 W/sf
- Church Pulpit Area 5.2 W/sf

- Bottom line: EPACK tax deduction provisions are based on the idea that a new or renovated building will “beat” a watts per square foot standard by some percentage

**EPAAct 2005:**

# **Tax Deduction Provisions and Opportunities**



# The Energy Policy Act of 2005: Tax Deductions

- 2005 EPAct Tax Deduction Provisions for Commercial Buildings (“commercial” means non-residential, and includes industrial, retail, office, etc.)
  - “Complete” Deduction, new or retrofit
    - Must include 3 sets of building systems: 1) building envelope, 2) interior lighting, and 3) HVAC and hot water systems
    - One-time tax deduction based on up to \$1.80/sq.ft. for buildings that beat ASHRAE/IESNA 90.1-2001 by 50% or more
    - Difficult to achieve.....
  - “Partial” Deduction, new or retrofit
    - One-time tax deduction based on up to \$0.60/sq.ft. for one of the building systems that beat ASHRAE/IESNA 90.1-2001 by some percentage
    - Likely the best opportunity for interior lighting systems
  - Deduction cannot exceed cost of the measure (design, labor, and material)

# EPAct 2005 Partial Tax Deduction, Interim Rules

## ■ Interim Rules for Commercial Building Interior Lighting Systems

- Energy-efficient lighting can be used to achieve up to 1/3 of the tax deduction
  - From \$0.30/sq.ft for beating 90.1-2001 by 25%
  - Up to \$0.60/sq.ft for beating 90.1-2001 by 40%
  - A “sliding scale” approach is used for savings between 25% and 40%
  - **Exception: warehouses** can get \$0.60 but the interior lighting must beat 90.1-2001 by 50% -- all or nothing
  - **Note:** all of these lighting solutions must be **capital expenditures**; therefore **simple lamp replacements do not qualify**

% of LPD reduction beyond ASHRAE/IES 90.1 2001	<25%	25%	26%	27%	28%	29%	30%	31%	32%	33%	34%	35%	36%	37%	38%	39%	40%	>40%
Amount of Eligible Tax Deduction /sq.ft.	\$0.00	\$0.30	\$0.32	\$0.34	\$0.36	\$0.38	\$0.40	\$0.42	\$0.44	\$0.46	\$0.48	\$0.50	\$0.52	\$0.54	\$0.56	\$0.58	\$0.60	\$0.60

e.g., Beat by 33%, get \$0.46/sf



# What is the window of opportunity?

- Building must be placed into service between **Jan 1, 2006- Dec 31, 2008** to claim the deduction –
  - **EXTENDED to Dec 31, 2008 effective 12/20/06!**
- Still hope to get another extension during 2008 legislative session
  - Pending legislation:  
Clean Energy Tax Stimulus Act of 2008



# Who gets the deduction?

- Asset owner gets the deduction for depreciable property
- BUT if the owner is a public entity (e.g. schools), the designer of the system can claim the tax deduction
  - The details of this provision have been clarified by the IRS
- Tenants may get this deduction, if, for tax purposes, they are considered to be the asset owner; EAct 2005 did not change the tax laws....  
Whoever carries the lighting fixtures as an asset on their books is most likely to be considered the “owner” for tax purposes.

# Is this a deduction or a credit?

- This is a tax deduction provision, not a tax credit
  - Deductions are taken prior to calculating the final tax amount owed
  - Credits are subtracted from the amount of the tax
- The deduction is for depreciable property and therefore has the net effect of rapidly accelerating the depreciation applied to the new lighting system
- No specific IRS claim form
  - Option 1
    - IRS form 4562, Depreciation & Amortization
    - Part 2, Special Depreciation Allowance & Other Depreciation
    - Attach item list of all deductions
  - Option 2
    - Form 1120 for corporations, Form 1120-S for S corporation, Form 1065 for partnerships
    - Include the deduction in the amount entered in the “Other deductions” line
    - Attach item list of all deductions included in the “Other deductions” line

4562 Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0047  
07  
OMB No. 1545-0047  
OMB No. 1545-0047

Section 179 Election to Expense Certain Property Under Section 179  
Note: If you have any listed property, complete Part V before you complete Part 2.

1	Maximum amount. See the instructions for a higher limit for certain businesses.	1	\$50,000
2	Total cost of section 179 property placed in service (see instructions).	2	2
3	Threshold cost of section 179 property before reduction in limitation.	3	\$500,000
4	Reduction in limitation. Subtract line 2 from line 3. If zero or less, enter -0-	4	2
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions for limitation.	5	2
6	Section 179 expense deduction. Add line 5 and 10. Do not enter more than line 5.	6	2
7	Unlisted property. Enter the amount from line 29.	7	2
8	Total elected cost of section 179 property. Add amounts in columns 6, 7, 8, and 9.	8	2
9	Taxable depreciation. Enter the smaller of line 5 or line 8.	9	2
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562.	10	2
11	Business income limitation. Enter the smaller of business income for tax year and line 9 (see instructions).	11	2
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	2
13	Carryover of disallowed deduction to 2008. Add lines 1 and 10, less line 12.	13	2

Part 2 Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and certain business-related plant property placed in service during the tax year (see instructions).	14	2
15	Property subject to section 179(e) election.	15	2
16	Other depreciation (including ACRB).	16	2

# EPAct 2005 Commercial Building Tax Deduction

- Building improvements are normally subject to depreciation over 39 years
- Tax deductions reduce taxable income
- Schaedler Yesco Project Cost: \$120,000
- EPAct Commercial Building Tax Deduction: \$58,346
  - Based on \$0.60/square foot
  - Warehouse @ 66,663 sq. ft → \$40,000
  - Office @ 30,588 sq. ft. → \$18,346
- Project balance depreciated over 39 years: \$61,654

# Tax Return Form 1120-S

Form <b>1120S</b>	<b>U.S. Income Tax Return for an S Corporation</b> ▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation. ▶ See separate instructions.	OMB No. 1545-0130	<b>2006</b>
Department of the Treasury Internal Revenue Service			
For calendar year 2006 or tax year beginning _____, 2006, ending _____, 20			
A Effective date of S election	Use IRS label. Otherwise, print or type.	Name Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code	C Employer identification number D Date incorporated E Total assets (see instructions) \$ _____
B Business activity code number (see instructions)			
F Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
G Enter the number of shareholders in the corporation at the end of the tax year _____			
H Check if Schedule M-3 is required (attach Schedule M-3) <input type="checkbox"/>			
<b>Caution.</b> Include <i>only</i> trade or business income and expenses on lines 1a through 21. See the instructions for more information.			
	1a Gross receipts or sales	b Less returns and allowances	c Bal
Income	2 Cost of goods sold (Schedule A, line 8)		1c
	3 Gross profit. Subtract line 2 from line 1c		2
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		3
	5 Other income (loss) (see instructions—attach statement)		4
	6 <b>Total income (loss).</b> Add lines 3 through 5.		5
	7 Compensation of officers		6
	8 Salaries and wages (less employment credits)		7
	9 Repairs and maintenance		8
	10 Bad debts		9
	11 Rents		10
	12 Taxes and licenses		11
	13 Interest		12
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)		13
	15 Depletion (Do not deduct oil and gas depletion.)		14
	16 Advertising		15
	17 Pension, profit-sharing, etc., plans		16
	18 Employee benefit programs		17
	19 Other deductions (attach statement)		18
	20 <b>Total deductions.</b> Add lines 7 through 19		19
	21 <b>Ordinary business income (loss).</b> Subtract line 20 from line 6		20
	22a Excess net passive income or LIFO recapture tax (see		21



40.60 / SF # Amt.

← Line 19



# Form 1120S Line 19 Other Deductions

- Itemized list of “other deductions” attached to Form 1120-S

SCHAEDLER/YESCO DISTRIBUTION, INC.

23-1486799

FORM 1120S, PAGE 1 DETAIL

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LINE 19 - OTHER DEDUCTIONS  
-----

AMORTIZATION  
COMMISSIONS  
AUTO EXPENSES  
PROFESSIONAL FEES  
POSTAGE  
TELEPHONE  
UTILITIES  
TRAINING  
OUTSIDE SERVICES  
INSURANCE  
TRUCKS - OPERATING COSTS  
MISCELLANEOUS  
SUPPLIES  
TRAVEL & ENTERTAINMENT  
50% TRAVEL & ENTERTAINMENT  
SELLING EXPENSES  
DUES & SUBSCRIPTIONS  
DIRECTOR'S FEES  
TRASH REMOVAL  
LOSS ON ABANDONMENT  
DEMO EXPENSE  
CUSTODIAL SERVICES  
BANK CHARGES  
POSTAGE AND SUPPLIES  
EPACT ENERGY DEDUCTION

58,346.

TOTAL

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4,693,273.  
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**SYLVANIA**



# What other lighting requirements must be met?

- Must meet IESNA recommended minimum design light levels (e.g., offices are 30-50 fc)
- Must follow luminaire wattage rules (e.g., if a downlight is labeled as 150W, you must count it as 150W even if you put a lower wattage in it)
  - If a luminaire can be labeled for a specific wattage lamp, that lamp wattage can be used to determine the luminaire wattage
- Line voltage track: 30W per linear foot
- Low voltage track: maximum wattage of the transformer

# For fluorescent systems, how do I count the wattage?

- Lamp/ballast system input wattage must be used
- If energy-saving lamps are selected and installed, use the data for those lamps when calculating the system wattage
  - For example, if you choose and install 3 - 28W lamps on a 0.78BF 3-lamp electronic ballast, input power is 63W
    - Document lamp/ballast combination in job material document
    - Identify the 28W lamp on label in fixture
- If specifications are not clear or it is unknown what will ultimately be installed, use the maximum wattage on the fixture label
  - For T8 lamps, this translates to assuming that 32W lamps will be installed



# What other lighting requirements must be met?

- Must follow all applicable ASHRAE/IESNA Standard 90.1-2001 control requirements
- Must have “bi-level switching” in all occupancies, except in hotel/motel guest rooms, store rooms, restrooms, public lobbies and garages\* (this is not part of 90.1 – it is in addition to it) – more on this later.....
  - \*Garages appear in IRS Notice 2008-40

# What controls requirements must be met, per ASHRAE/IESNA Standard 90.1 - 2001?

## ■ “Building Control”

- All new buildings larger than 5000 square feet must have automatic shut-off of lighting in all spaces, per Section 9 of the standard, as well as having lighting controls readily accessible in the space; however...
  - In retrofits, if you do not do anything with the existing controls, you do not need to meet the new building controls requirements from 90.1
  - In retrofits, if you do modify the existing controls, or if you replace more than 50% of the luminaires, then you have to meet the “space control” requirements for new buildings

## ■ “Space Control”

- For a space  $\leq 10,000$  ft<sup>2</sup>, 1 control per 2,500 ft<sup>2</sup>
- For a space  $> 10,000$  ft<sup>2</sup>, 1 control per 10,000 ft<sup>2</sup>
- Tandem wiring for 1 or 3 lamp linear fluorescents with magnetic ballasts
- Must be able to see the lighting from the control, unless there is a safety or security issue

# How is bi-level switching defined?

- “Bi-level switching is defined as manual or automatic control (or a combination thereof) that provides two levels of lighting power in a space (not including off). A space is defined as an area enclosed by four or more floor to ceiling walls. Dimming or switching would satisfy this definition.”\*\*
  - Large spaces are easy to do, because zone switching qualifies as bi-level switching -- provided you have at least 2 zones!
  - Smaller spaces with one switch controlling all lights to either “on” or “off” must be re-wired or dimmed
  - Use of an occupancy sensor to turn all lights in a space either “on” or “off” together is not enough to qualify as bi-level switching
- Check state and local codes for definitions of bi-level switching

\*\* Per FAQ section of [www.efficientbuildings.org](http://www.efficientbuildings.org), recognized as an authoritative source on this issue by NEMA and by the Tax Incentives Assistance Project



# What about local or state energy codes?

- All existing building codes and product regulations applicable to the building construction must be met
- ASHRAE / IESNA 90.1-2001 is simply the baseline to determine the power density necessary to claim the commercial buildings tax deduction
  - For renovations, there are no requirements to verify existing power density or to improve the energy efficiency by a specific amount

- Adopted code meets or exceeds 2006 IECC / ASHRAE 90.1-2004 or equivalent
- Meets 2003 IECC / ASHRAE 90.1-2001 or equivalent
- Meets 2001 IECC / ASHRAE 90.1-1999 or equivalent (meets EPCA)
- Precedes ASHRAE 90.1-1999 or equivalent (does not meet EPCA)
- No statewide code
- New code soon to be effective
- Significant adoptions in jurisdictions



<http://www.bcap-energy.org/node/21>



# Can you give an example?

- Assume a 100,000 square foot office building achieving a lighting power density 40% lower than the minimum standards of ASHRAE/IESNA 90.1-2001-- and all illuminance & controls requirements are met
- Maximum possible tax deduction based on \$0.60 per square foot
  - Not to exceed actual cost
- Results (for this example):
  - Building owner earns a maximum gross tax deduction of \$0.60 per square foot during the year the building is commissioned... or \$60,000.
    - If the owner pays \$60,000 or more in design, material, and labor to do this retrofit, then \$60,000 can be written off in the year the building was commissioned and the balance would be depreciated in the normal fashion
    - If the owner pays less than \$60,000 for the retrofit—let's say \$50,000---then the deduction is capped at \$50,000....but the benefit is that the \$50,000 can be written off in one year instead of having to depreciate it over time
- Net tax deduction based on taxpayer's tax rate

# What are the best websites for new information?

- Clarifications are now routinely posted to FAQ sections of several websites:
  - [www.efficientbuildings.org](http://www.efficientbuildings.org)
  - [www.energytaxincentives.org](http://www.energytaxincentives.org)
  - [www.lightingtaxdeduction.org](http://www.lightingtaxdeduction.org)
- All are very good, and all have had expert input from industry, advocates, and technical organizations

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# Further clarifications from IRS

# IRS Guidelines

- June 2, 2006, the Internal Revenue Service (IRS) issued 24 pages of Guidelines, Notice 2006-52, the first step of having a set of “permanent rules”
  - <http://www.irs.gov/pub/irs-drop/n-06-52.pdf>
- In March, 2008, the IRS issued 17 pages of additional Guidelines, Notice 2008-40
  - <http://www.irs.gov/pub/irs-drop/n-08-40.pdf>
- Lighting systems were affected in several significant ways



# IRS described “Permanent” Rules for Lighting—we call them “New Partial Deduction Rules”

- Permanent Rules/Partial Deduction Rules are different from Interim Rules, as follows:
  - Entire building (new or renovated) has to be compared to a Reference Building of the same type in the same climate, using “approved” software
  - The whole building has to be modeled and baseline energy usage calculated as if it were following ASHRAE/IESNA Standard 90.1-2001 power densities; total power usage includes these systems: Lighting, heating, cooling, ventilation, and hot water
  - Determine the power density and reduce by 50%
  - If one system, must save 1/3<sup>rd</sup> of 50% (16-2/3%)
  - Proposed new lighting systems power must then be lowered to the point where the delta is 16-2/3% or more of the total building power allowance
    - Then 60 cents per square foot tax deduction is allowed for new lighting
  - Bi-level switching requirement appears to be dropped from the “partial deduction” rules
- Bottom Line: there are now two options for taking a partial deduction for lighting -- “new partial deduction rules” and “interim rules” – take your pick

# Which set of rules should building owners follow for lighting?

- We recommend following the Interim Rules
  - For most installations, the lighting power densities will be easier to comply with than the new IRS Partial Deduction rules or the Complete Deduction Rules
  - The sliding scale allows for a range of deductions, not just all or nothing
  - No approved software is required for compliance
    - May be computed using a spreadsheet or other similar software
  - NOTE: The only area of potential “difficulty” is with bi-level switching, but try to treat it as an opportunity rather than a problem

# Key points about the IRS Guidelines

- Interim rules will be set aside when the “final” Guidelines are published to the Federal Register -- **BUT, per the IRS, this will not happen before late in 2008**
  - Net effect is that there are two sets of permanent rules for lighting systems – interim rules are the easiest
- The “designer” has now been defined for public buildings
  - The “designer” may take the tax deduction
- Other clarifications were made, including the answers to the following questions....

# The “Designer” for Government Property

- Qualifying Property: property owned by a Federal, State, or local government or political subdivision
- The owner of the government property may allocate the deduction to the person primarily responsible for designing the property
- A designer is a person that creates the technical specifications
- The designer may be the architect, engineer, contractor, environmental consultant or energy services provider
- There can be more than one “designer”
  - If so, the owner allocates among the designers
- A person that installs, repairs or maintains the property is not a designer

# The “Designer” for Government Property

- The owner must allocate the tax deduction in writing
- The allocation document must include
  - The name, address and phone # of the authorized rep of the owner
  - The name, address and phone # of an authorized rep of the designer
  - The address of the government-owner building
  - The cost of the qualifying property (ex. cost of the new lighting system)
  - The date the property was placed into service
  - The amount of the deduction allocated to the designer
  - Signatures of both the owner and designer’s reps
  - Prescribed declaration statement
    - “Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are correct and complete
- The designer does not submit the allocation document when taxes are filed, but holds the allocation document should it be needed in the future
- The maximum amount of the deduction is the amount of the costs incurred by the owner
- Notice 2008-40
  - <http://www.irs.gov/pub/irs-drop/n-08-40.pdf>

# Every project must be certified.

## Who is qualified to certify compliance?

- “A qualified individual
  - (1) is not related to the taxpayer claiming the deduction...;
  - (2) is an engineer or contractor that is properly licensed as a professional engineer or contractor in the jurisdiction where the building is located; and
  - (3) has represented in writing to the taxpayer that he or she has the requisite qualifications to provide the certification...”
- Certifications do not need to be sent in with the tax return, but must be held in the taxpayers’ files in case of audit
- <http://www.irs.gov/pub/irs-drop/n-06-52.pdf>
- [www.nlb.org](http://www.nlb.org)

# What certification information should be included by the certifier?

- Name, address, & telephone number of the qualified person
- Address of the building
- Prescribed statement for energy efficient lighting property that satisfies the requirements of either the “permanent” rule or the interim rule
- Statement that reduced energy has been determined under the IRS rules
- Statement that field inspections were conducted and that the building has – or will – meet the energy saving targets contained in the plans and specifications
- Statement that the building owner has received an explanation of the energy efficiency features of the building and projected annual energy costs
- Statement that qualified computer software was used, if applicable
- List of components of the interior lighting system installed in the building
- Prescribed statement declaring the certifier believes the facts presented to be true, correct, and complete

# Additional Guidance

- Provided by National Electrical Manufacturers Association (NEMA)
  - “National Electrical Manufacturers Association Guidance on Energy Policy Act Commercial Building’s Tax Deduction Certification Letters”
  - <http://www.nema.org/gov/efficientbuildings>
  - Provides specific text to be used by the certifier and a sample certification of compliance letter when using the interim lighting rule
- Provided by National Renewable Energy Laboratory (NREL)
  - “Energy Savings Modeling and Inspection Guidelines for Commercial Building Federal Tax Deductions”
  - <http://www.nrel.gov/publications>
  - Publication # NREL/TP-550-40228



# Where will approved software be posted ?

- IF a building owner wants to go for the “Complete Deduction” (all 3 building systems) or use the IRS “New Partial Deduction Rules”, they must use approved software for building modeling
- The approved software is posted on:  
[http://www.eere.energy.gov/buildings/info/qualified\\_software/](http://www.eere.energy.gov/buildings/info/qualified_software/)
- To date, these programs are listed:
  - TRACE 700 from TRANE, versions 6.0.2.1, 6.1.0.0, 6.1.1.0 & 6.1.2.0
  - Energy Plus from DOE, versions 1.3.0.018, 1.4.0.025, 2.0.0.025 & 2.1.0.023
  - Hourly Analysis Program version 4.31 & 4.34
  - VisualDOE version 4.1 build 0002
  - Energy Gauge Summit versions 3.1, 3.11, 3.13, 3.14
  - EnerSim, version 07.11.30
  - Green Building Studio, versions 3.0
  - DOE-2.1E version 119
  - DOE-2.1E-JJH, version 130
  - Owens Corning Commercial Energy Calculator (OC-CEC) version 1.1
- Software can be removed from the approved list

# Some lighting product types that work well in the tax deduction scenario...

- High efficiency fluorescent ballasts
- Programmed start fluorescent ballasts with high lumen T8 lamps
- Fluorescent dimming systems (bi-level)
- T5 fluorescent systems
- Pin-based compact fluorescent lamps
- Ceramic and pulse start metal halide lamps

This is a huge opportunity. Knowledge of ASHRAE/IESNA Standard 90.1 and of the EPACT 2005 tax deduction provisions will be necessary.


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▶ Lamp Recycling  
▶ Products  
▶ Regulations/Legislation  
▶ Tools & Resources

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Pledge


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CHANGE THE WORLD  
ENERGY STAR


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## Energy & Environment

**New tool available...** OSRAM SYLVANIA now offers a [calculator](#) to help you with MR Prerequisite #2 -- Toxic Material Source Reduction: Reduced Mercury in Light Bulbs, and with MR Credit #6. Simply pick NAED codes from the drop-down menu, and input the quantity for each lamp type, and the tool runs the calculation! Don't know the NAED code? Click on one of the tabs at the bottom of the page for a list by lamp type. But don't forget -- the information is updated only on the website! Please view the [How to use the LEED EB Calculator](#) document before opening the calculator.


**Environmental Sustainability**  
  
OSRAM SYLVANIA's commitment to environmental sustainability and the latest trends in lighting and the environment.  
[find out more](#)


**Green Buildings**  
  
Americans spend 90% of their time indoors, which may be why there's a growing trend to improve building environments for those who occupy them.  
[find out more](#)

**Lamp Recycling**  
  
Lamp recycling in the United States has increased to 30%. In some states, lamp recycling is mandatory.  
[find out more](#)

**ECOLOGIC®**  
OSRAM SYLVANIA's environmentally preferable products  
[find out more](#)

**ENERGY STAR®**  
More than 50 CFL products carry the ENERGY STAR® label for energy-efficiency.  
[find out more](#)

**Energy**  
  
We use 1/5 of all US electricity just for lighting. Energy-efficient lamps can save money and reduce air pollution.  
[find out more](#)

**Regulations/Legislation**  
  
US energy and environmental regulations adopted by state and local governments impact the lighting industry.  
[find out more](#)




The screenshot shows the Sylvania website homepage. At the top left is the Sylvania logo. The navigation bar includes links for ABOUT US, CONTACT US, CAREERS, WHERE TO BUY, STORE, MYSYLVANIA, and a search box. Below the navigation bar are tabs for CONSUMER PRODUCTS, BUSINESS PRODUCTS, LEARN LIGHTING, LIGHTING IDEAS, and PRODUCT CATALOGS. A large banner image of a waterfall features the text "Our commitment goes beyond the lightbulb". A sidebar on the left lists "Benefits of Energy Efficiency", "Energy & Lighting", "Energy Efficient Products", and "EPACT". A "New: FAQs" callout points to a "EPACT 2005 FAQs" button. A red box highlights the "EPACT 2005" section, which contains a "New Tool Available..." announcement for an interactive calculator, a "Now available to download..." announcement for the "Impact of EPAct 2005" brochure, and a "find out more" link. Other sections include "Energy & Lighting", "Benefits of Energy Efficiency", "Energy Efficient Products", and "ENERGY STAR".

New:  
FAQs

Calculators

EPAct literature

More on  
EPAct 2005


**SYLVANIA** 

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FAQ's


See how SLS can save you money! [More info](#)

  
State Energy Code Information

Home • About Us • Energy & Environment • Energy • EPACT

EPACT

 **New Tool Available...** SYLVANIA's EPACT 2005 interactive calculator that helps take the mystery out of calculating your tax deduction benefits. Choose to calculate using the [Building Area Method](#) or the [Space by Space Method](#).

 **Energy Policy Act of 2005**


**EPAct 2005**


On August 8, 2005 President Bush signed the Energy Policy Act of 2005 (EPACT 2005), which had passed both the Senate and House of Representatives the previous week. Estimated to cost about \$14.5 billion over 10 years, EPACT 2005 is the biggest overhaul of national energy policy since 1992.

For a comprehensive overview of EPACT 2005, view the ["NEMA Assessment of the Energy Policy Act of 2005."](#)

EPACT 2005 is considered to be less ambitious on energy's demand side than its supply side, but does include a number of energy conservation provisions supported by the National Electrical Manufacturers Association (NEMA), several of which are of great interest to the lighting industry.

EPACT 2005 contains a significant provision that includes a tax deduction of up to \$1.80 per square foot for building owners to encourage investment in energy-efficient building systems. This provision, estimated by Congress to cost \$243 million and anticipated to stimulate widespread investment, is supported by NEMA and various industry, efficiency, advocacy and environmental organizations.

 **EPACT 2005 FAQs** [More info](#)

 **New to Download...** [The Impact of EPACT](#)--Your guide to the Lighting Provision Standards and the Tax Deduction Provisions, a SYLVANIA brochure.

[Tax Deduction Extended through 12/31/08](#)

[The Impact of EPACT - Summary of Lighting Provision Standards and Tax Deductions](#)

[Guidelines for certification documents](#)

[NREL Guidelines for Modeling and Inspection](#)

[Guidelines for Designer for Government Owned Buildings, Approved Software, Interim Lighting Rule, Unconditioned Garages, Partially Qualifying Property](#)

[Summary of Handy Websites](#)

[The Energy Policy Act of 2005 and the Lighting Industry Whitepaper](#)

State Energy Codes

Calculators

FAQs

Extension notification

Brochure summarizing EPACT 2005

NEMA Guidelines for certifiers

NREL Guidelines for modeling and inspection

Guidelines for Designers, etc.

Handy websites

# SYLVANIA EPAct 2005 Calculators....

## Building Area Calculator



### EPAct 2005



#### Commercial Building Tax Deduction Calculator

##### Building Area Method

Total Square Footage of Building (sq.ft)	<input type="text" value="Enter Value"/>
Total Installed Lighting Load (kW)	<input type="text" value="Enter Value"/>
Your Actual Lighting Power Density (W/sq.ft)	<input type="text"/>
Building Area Type	<input type="text" value="Select Building Type"/>
ASHRAE/IES 90.1 2001 LPD Value (W/sq.ft)	<input type="text"/>
Does system beat ASHRAE/IESNA Standard 90.1-2001	<input type="text"/>
If Yes, by what percentage?	<input type="text"/>
Do I qualify for a possible Tax Deduction?	<input type="text"/>
If Yes, what Tax Deduction rate might I expect?	<input type="text"/>
What is my Gross Tax Deduction?	<input type="text"/>
My current tax rate is: (%)	<input type="text" value="Enter Value"/>
What is my net tax benefit?	<input type="text"/>
	<input type="button" value="Reset"/> <input type="button" value="Refresh/Calculate"/> <input type="button" value="Print"/>



# SYLVANIA EAct 2005 Calculators....

## Space by Space Calculator



## EAct 2005



### Commercial Building Tax Deduction Calculator

#### Space by Space Method

Total Square Footage of Building (sq.ft)	<input type="text" value="Enter Value"/>
Total Installed Lighting Load (kW)	<input type="text" value="Enter Value"/>
Your Actual Lighting Power Density (W/sq.ft)	<input type="text"/>
Building Type	<input type="text" value="Select Building Type"/>
Sub Building Type	<input type="text"/>
Space Type	<input type="text"/>
ASHRAE/IES 90.1 2001 LPD Value (W/sq.ft)	<input type="text"/>
Does system beat ASHRAE/IESNA Standard 90.1-2001	<input type="text"/>
If Yes, by what percentage?	<input type="text"/>
Do I qualify for a possible Tax Deduction?	<input type="text"/>
If Yes, what Tax Deduction rate might I expect?	<input type="text"/>
What is my Gross Tax Deduction?	<input type="text"/>
My current tax rate is: (%)	<input type="text" value="Enter Value"/>
What is my net tax benefit?	<input type="text"/>
	<input type="button" value="Reset"/> <input type="button" value="Refresh/Calculate"/> <input type="button" value="Print"/>





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**EPA Act 2005:**

**Covered Lighting Products**



# The Energy Policy Act of 2005: Lighting Products

- Effective January 1, 2006....
  - Exit Signs must meet Energy Star V2.0
  - Torchierees are limited to 190W max
  - Medium Based CFLs (bare and covered bulbs, not reflector types) must meet Energy Star V2.0 Requirements\*\* for:
    - Initial LPW
    - Lumen maintenance at 1000 hours and at 40% rated life
    - Rapid cycle stress testing
    - Lamp life
  - Medium based CFLs may have future minimum regulations for:
    - CRI
    - Power factor
    - Operating frequency
    - Start-up time



\*\* This essentially sets a performance “floor” for all integrally ballasted CFLs sold in the U.S, while recognizing that any current Energy Star requirements will be more stringent

# The Energy Policy Act of 2005: Lighting Products

- Effective January 1, 2008...
  - Mercury Vapor Lamp Ballasts for general illumination applications may not be manufactured or imported
    - Late in 2005, a notice in the Federal Register clarified that this also includes luminaires containing such ballasts
    - 2007 legislation provides for continued use in specialty applications provided the ballast is marked “Not for general illumination” and identifies the specialty application
  
- And beginning July 1, 2009...
  - New efficiency requirements for ballasts operating Energy Saver-type T12 fluorescent lamps go into effect
  - By 2010, ballast manufacturers cannot manufacture replacement ballasts that do not pass the new BEF requirements.

# The Energy Policy Act of 2005: Products

## ■ 2005 EPA Act Ballast Regulations, added to 2000 Federal Ballast Rule

Action	Per 2000 Ballast Rule: BEF Standards for operation of <u>full-wattage</u> T12 Lamps	Per 2005 EPA Act: BEF Standards for operation of <u>energy-saving</u> T12 Lamps
Ballast manufacturers can no longer make ballasts that do not pass the new requirements for use in new fixtures.	April 1, 2005	July 1, 2009
Ballast manufacturers cannot sell ballasts that do not pass the new requirements to U.S. fixture manufacturers.	July 1, 2005	October 1, 2009
Fixture manufacturers cannot sell fixtures that include ballasts that do not pass the new requirements.	April 1, 2006	July 1, 2010
Ballast manufacturers cannot manufacture replacement ballasts that do not pass the new requirements.	July 1, 2010	July 1, 2010

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# Most Recent Federal Legislation

## Energy Independence and Security Act of 2007 (ESIA 2007)

Signed into law on 12/19/07

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# Incandescent Reflector Lamps and General Service Incandescent Lamps



# Incandescent Reflector Lamps

## ■ LPW standards

- Same as established in 1992 for lamps >2.75 inches in diameter

## ■ EISA Added

- BR, ER and BPAR (OPAR) lamps and
- Reflector lamps between 2.25 (18/8) and 2.75 (22/8) inches in diameter

## ■ EISA Exempted

- BR30, BR40 & ER40 lamps rated at 65W
- ER30, BR30, BR40 & ER40 lamps rated at  $\leq 50W$
- R20 lamps rated at  $\leq 45W$

## ■ Effective dates

- Lamps between 2.25-2.75 inches: 180 days after enactment – June 16, 2008
- BR, ER & BPAR(OPAR): 1/1/2008, but have requested an extension to June 16, 2008

- State laws with earlier effective dates will remain in effect until the Federal standards become effective (CA, MA, OR, RI, VT & WA)

Wattage Range	Minimum LPW
40-50W	10.5
51-66W	11.0
67-85W	12.5
86-115W	14.0
116-155W	14.5
156-205W	15.0

# Incandescent Reflector Lamps

- Effect of this is to allow the continued sale of 65BR30 lamps as well as reduced wattage R20, BR40 and ER40 lamps
  - All wattages K19: replace with Halogen PAR16 or PAR20
  - 50W R20 lamps: replace with new 45W R20 or any wattage Halogen PAR20
  - BR40 lamps > 65W and < 205W: replace with 65W BR40 or Halogen PAR38
- Sale of all non-colored OPAR (one-piece) lamps will end

## 45W R20

15670 45R20/RP  
14997 45R20/RP/2/12  
15698 45R20/DL/RP  
15676 45R20/CVP  
15677 45R20/DAY/1/6  
15480 45R20/XTRA/RP

## 65W BR40

15678 65BR40/FL/RP  
15332 65BR40/DL/FL/RP  
15679 65BR40/CVP  
15487 65BR40/FL/DAY/1/6/RP  
15472 65BR40/XTRA/FL/RP

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# General Service Incandescent Lamps

- Covers
  - Incandescent or halogen lamps
  - Intended for general service applications
  - Medium screw bases
  - Lumen range of 310-2600 (40-100W in today's wattages)
  - Capable of operating in range of 110-130V
- Establishes maximum wattages for 4 specific lumen ranges, minimum rated life and CRI (see next slide)
- Caps candelabra based lamps at 60W
- Caps intermediate base lamps at 40W
- Identifies types not covered
  - Appliance, bug, colored, infrared, marine, mine, reflector, rough service, shatter-resistant, sign, 3-way, traffic, vibration service, etc.
- Establish a watch list of lamps types that may be regulated in the future
  - Rough service, vibration service, 3-way, shatter-resistant and 2601-3300 lumen lamps (150W)

# General Service Incandescent Lamps

Current Wattage	Rated Lumen Ranges	Maximum Rated Wattage	Minimum Rated Lifetime	Effective Date (Manufactured on or after)
100	1490-2600	72	1,000 hours	1/1/2012
75	1050-1489	53	1,000 hours	1/1/2013
60	750-1049	43	1,000 hours	1/1/2014
40	310-749	29	1,000 hours	1/1/2014

- Modified spectrum (*Daylight*<sup>™</sup>) lamp lumen ranges are 25% lower
- Minimum of 80 CRI except for modified spectrum which have a minimum of 75 CRI

# General Service Incandescent Lamps

- State Preemption for General Service Lamps
- California and Nevada
  - California's Title 20 standards effective 1/1/2008 remain in effect until the Federal standards become effective
    - 40→38; 60→57; 75→71; 100→95 (5% energy savings)
  - Nevada adopted legislation that called for all “general purpose lights” sold in the state to be 25 LPW by 1/1/2012
  - California and Nevada may adopt the Federal standards no more than one year earlier than the Federal effective dates
    - Phase-in schedule must be maintained – starts in 2011 and ends in 2013 instead of starting in 2012 and ending in 2014
- All other states are preempted

# 2008 Incandescent Reflector and General Service Lamp Legislation Summary

	<u>Coverage</u>	<u>Timing</u>	<u>Main Impacts</u>
<u>General Purpose</u>	California Only	January 1, 2008 Manufacturing Date	Reduced Wattage Versions ex. 60W A19 becomes 57W Maximum Double Life Not Possible, use XTRA Life
	Federal	Beginning 1/1/2012	Eliminates popular wattages of 100, 75, 60 & 40
<u>Reflector</u>	CA, OR, WA, MA RI, VT	January 1, 2008 All are Manufacturing Date	Reduced Wattage Versions ex. 75W BR40 becomes 65W BR40 ex. 50W R20 becomes 45W R20
	Federal	January 1, 2008 for BR30, BR40, ER30 & ER40 & June 16, 2008 for 2.25-2.75" diameter lamps	100/120W BR40 and OPAR Replace with Halogen  65W BR30 No Change

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# Metal Halide Fixtures

# Metal Halide Fixtures

## ■ Covers

- Metal halide lamp fixtures operated with lamps  $\leq 150\text{W}$  but  $\leq 500\text{W}$  shall contain
  - A pulse-start metal halide ballast with a minimum ballast efficiency of 88%
  - A magnetic probe-start ballast with a minimum ballast efficiency of 94%
  - A non-pulse-start electronic ballasts with
    - A minimum ballast efficiency of 92% for wattages  $> 250\text{W}$
    - A minimum ballast efficiency of 90% for wattages  $\leq 250\text{W}$

## ■ Exclusions

- Fixture with regulated lag ballasts
- Fixtures with electronic ballasts to operate at 480V
- Fixtures that
  - Are only rated for 150W lamps and
  - Are rated for use in wet locations and
  - Contain a ballast that is rated to operate at ambient air temperatures above  $50^{\circ}\text{C}$

## ■ Effective Date

- Applies to fixtures manufactured on or after 1/1/2009

## ■ State laws with earlier effective dates will remain in effect until the Federal standards become effective (AZ, CA, NY, OR, RI, WA)

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# Other Provisions

# High-Performance Commercial Buildings

- **Section 421 Commercial High-Performance Green Buildings**
  - Establishes an Office of Commercial High-Performance Green Buildings within DOE and an industry Green Building Partnership Consortium
- **Section 422 Zero-Net-Energy Commercial Buildings Initiative**
  - Authorizes this initiative to be run by the DOE Commercial High-Performance Green Buildings along with the industry consortium with goal of developing and disseminating technologies, practices and policies for net-zero-energy commercial buildings
    - All new buildings by 2030
    - Half of commercial building stock by 2040
    - All commercial buildings by 2050



# What is a Net-Zero-Energy Building?

- As defined by the DOE, a net zero energy building produces as much energy as it uses over the course of a year. Net zero energy buildings are designed to be extremely energy efficient and have low energy requirements. To meet the remaining energy needs, net zero energy buildings typically use renewable energy generated on site.
- The DOE also provides other definitions and example of buildings that are net zero energy buildings at this site:


[http://www.eere.energy.gov/buildings/highperformance/zero\\_energy\\_buildings.html](http://www.eere.energy.gov/buildings/highperformance/zero_energy_buildings.html)

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**When you need information...**



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The screenshot shows the mySYLVANIA website interface. At the top, there is a navigation bar with the mySYLVANIA logo, a welcome message for Susan Anderson, and links for Contact Us and Logoff. Below this is a search bar and a menu with categories: PRODUCTS, MARKET SEGMENTS, MARKETING, TRAINING, and INDUSTRY ISSUES. The main content area is titled "Welcome to mySYLVANIA Your Online Lighting Workplace." and includes a breadcrumb trail: Home • Industry Issues • Energy & Environment • Reg/Leg/Codes • Energy • Federal & State Regulations. The current page is "Federal & State Regulations" with a sub-section for "States with Lamp Legislation". A text prompt says "Click on a state below to view the legislation:". Below this is a map of the United States where states are color-coded: red for states with effective legislation, orange for states with legislation effective in 2008 and 2009, and yellow for states with effective legislation in 2009+. The legend is located at the bottom right of the map. The map shows red states (WA, OR, CA, AZ, AR, NY, VT, MA, CT, RI, NJ, MD, DC), orange states (NV, IL), and yellow states (HI). A legend at the bottom right of the map indicates: Red square: States with effective legislation; Orange square: States with legislation effective in 2008 and 2009; Yellow square: States with effective legislation in 2009+.

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Federal & State Regulations

States with Lamp Legislation

Click on a state below to view the legislation:

WA OR CA AZ AR NY VT MA CT RI NJ MD DC NV IL HI

Legend:  
■ States with effective legislation  
■ States with legislation effective in 2008 and 2009  
■ States with effective legislation in 2009+

Lamp Legislation

Federal:  
Energy Independence and Security Act of 2007 - Full text

Color coded map

Federal legislation summary

Summary by product, state and effective date

Incandescent reflector lamp summary

Substitution guides for reflector and general service lamps

Individual state summaries



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Questions???