

**EPAct Update**  
Tax savings opportunities for Lighting Solutions



*Powering Business Worldwide*

# Take advantage of your EPAct tax savings

## EPAct: Overview

This law allows business taxpayers to take a deduction for commercial building energy-efficiency upgrades on projects from 2006 through 2014. These upgrades include a building's interior lighting systems, heating, cooling, ventilation, hot water systems, and building envelope. Certification must be obtained to verify that retrofits were installed as part of a plan to reduce energy costs by 50% or more.

**Make your past energy improvement projects work for you today. Claim EPAct tax deductions for 2006 through 2014 energy projects and apply these savings towards lighting and control projects today!**

**SAVE UP TO \$1.80 PER SQUARE FOOT**



**OHIO MANUFACTURING FACILITY**

### PAST ENERGY UPGRADE

In 2009 an energy upgrade was made to lighting, windows and HVAC in this 105,000 sqft facility.



### TAKE ENERGY DEDUCTION

The allowable EPAct deduction was not taken. Because of the extensive upgrade they qualify for the maximum deduction of \$1.80 sqft.



### FUND NEW PROJECT

\$47,000 EPAct deduction applied to new LED lighting upgrade which saves even more on monthly energy costs.

# Use past EPAAct to fund your project today

The following investments in energy upgrades were made between the years 2006 and 2014. In each situation the EPAAct eligible project deduction was NOT taken. We understand how to reclaim your funds and make the reimbursement save you even more. We have simplified the process into a few easy steps...

**Step 1: RECLAIM YOUR FUNDS.** Our Energy Team will guide you through the process of qualifying and receiving your energy upgrade funds.

**Step 2: APPLY THE FUNDS** to your new 2015 lighting upgrade project and maximize even greater energy savings.

**Step 3: MAXIMIZE YOUR PAYBACK** and lower your overall costs by cashing in on utility incentives. Our Lighting Energy Experts show you how.

## INDUSTRIAL FACILITY



| 2012 EPAAct Project Reimbursement | 2015 Lighting Upgrade | Utility Incentive per 2015 upgrade | Total Incentives | Net Project Cost |
|-----------------------------------|-----------------------|------------------------------------|------------------|------------------|
| \$315,000                         | \$1,200,000           | \$300,000                          | \$615,000        | <b>\$585,000</b> |

Calculation based on 500,000 sq ft x \$1.80 (35% tax rate)

## OFFICE BUILDING



| 2009 EPAAct Project Reimbursement | 2015 Lighting Upgrade | Utility Incentive per 2015 upgrade | Total Incentives | Net Project Cost |
|-----------------------------------|-----------------------|------------------------------------|------------------|------------------|
| \$30,450                          | \$140,000             | \$0                                | \$30,450         | <b>\$101,550</b> |

Calculation based on 145,000 sq ft x \$0.60 (35% tax rate)

## AUTO DEALERSHIP



| 2013 EPAAct Project Reimbursement | 2015 Lighting Upgrade Indoor and Outdoor | Utility Incentive per 2015 upgrade | Bonus Depreciation Savings* | Total Incentives | Net Project Cost |
|-----------------------------------|--|------------------------------------|-----------------------------|------------------|------------------|
| \$31,500                          | \$160,000                                | \$35,000                           | \$17,500                    | <b>\$84,000</b>  | <b>\$76,000</b>  |

Calculation based on 50,000 sq ft x \$1.80 (35% tax rate)

\*Bonus Depreciation is accelerated depreciation of equipment. Calculation based on 50% depreciation of outdoor lighting upgrade of \$100,000 during 2013.

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### **Our Lighting Product Brands**

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**For more information contact your local  
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