

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	\$585,000

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	\$101,550

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	\$84,000	\$76,000

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.

Eaton's Cooper Lighting Business

Headquarters
1121 Highway 74 South
Peachtree City, GA 30269
P: 770-486-4800
www.cooperlighting.com

Canada Sales

5925 McLaughlin Road
Mississauga, Ontario L5R 1B8
P: 905-501-3000
F: 905-501-3172

Our Lighting Product Brands

Halo
Halo Commercial
Portfolio
IRiS
RSA
Metalux
Corelite
Neo-Ray
Fail-Safe
MWS
Ametrix
Shaper
io
Lumark
McGraw-Edison
Invue
Lumière
Streetworks
AtLite
Sure-Lites

Our Controls Product Brands

Greengate
iLumin
Zero 88
Fifth Light Technology
iLight (International Only)

**For more information contact your local
Energy Sales Manager.**