



CLEAN ENERGY SURCHARGE (CES) SCHEDULE

City of Portland Business Income Tax

ATTACH TO COMBINED TAX RETURN

BUSINESS NAME	ACCOUNT #
FEIN #	TAXABLE YEAR From: _____ To: _____

The Clean Energy Surcharge (Portland City Code 7.02.500 F) is applicable to Large Retailers defined in Portland City Code 7.02.100. This surcharge is 1% of Retail Gross Revenue earned within Portland. For all tax years starting on or after January 1, 2019, all taxfilers with total gross income of \$1 billion or more and Portland gross income of \$500,000 or more (as reported on lines 18a and 18b on your Combined Tax Return) must file this schedule with their Combined Tax Return.

To meet the definition of a Large Retailer subject to this surcharge, only the Retail Sales reported on lines 18a and 18b must exceed the revenue thresholds.* If you reduce the sales reported on lines 18a and 18b by your non-Retail Sales, and you no longer exceed either threshold, you are not subject to the Clean Energy Surcharge. However, you are required to file this form even if you are not subject to payment of the surcharge.

Any taxfiler that meets the definition of a Large Retailer must determine their Retail Gross Revenue subject to this surcharge. To calculate your Retail Gross Revenue, reduce your Portland Retail Sales by all Retail Sales of Qualified Groceries, Qualified Medicine or Drugs, Qualified Health Care Services, Qualified Residential Garbage and Recycling Services, and the administration of Qualified Retirement Plans. You are also allowed a deduction for the portion of the Business License Tax paid on your Retail Gross Revenue.

The amount of surcharge due reported on line 11 of this form should be entered on line 22d of your Combined Tax Return. You do not need to send a separate check for this surcharge.

Filing Requirement	<u>Portland</u>	<u>Everywhere</u>
1. Gross Income (as reported on Lines 18a/18b of your Combined Tax Return)	\$ _____	\$ _____
Large Retailer Determination		
2. Less: Non-Retail Sales	\$ _____	\$ _____
3. Total Retail Sales (Line 1 minus Line 2)	\$ _____	\$ _____
Retail Gross Revenue Calculation		
4. Less: Retail Sales of Qualified Groceries	\$ _____	
5. Less: Retail Sales of Qualified Medicine or Drugs	\$ _____	
6. Less: Retail Sales of Qualified Health Care Services	\$ _____	
7. Less: Retail Sales of Qualified Residential Garbage and Recycling Services	\$ _____	
8. Less: Retail Sales from the administration of Qualified Retirement Plans.....	\$ _____	
9. Less: Portland Business License Tax Paid**	\$ _____	
<i>Use Portland Business License Tax Paid Worksheet on page 2</i>		
10. Retail Gross Revenue Subject to Surcharge (sum of Lines 3 through 9)	\$ _____	
11. Clean Energy Surcharge Due (.01 x Line 10).....	\$ _____	
<i>Report this amount on Line 22d of your Combined Tax Return.</i>		

*If you apportion banking income under BTAR 610.93-5A, you must instead enter your gross income earned on lines 1 through 3.

City of Portland Revenue Division, 111 SW Columbia St., Suite #600, Portland, OR 97201-5840

OFFICE: (503) 823-5157

FAX (503) 823-5192

WEB: www.portlandoregon.gov/biztax

PORTLAND BUSINESS LICENSE TAX PAID WORKSHEET

In determining the amount of Retail Gross Revenue subject to the Clean Energy Surcharge (CES), you are allowed a deduction for any Portland Business License Tax paid attributable to that income. To determine the amount of Portland Business License Tax eligible to be deducted from Portland Retail Sales on line 9 of the CES Schedule on page 1, use the following calculation:

**** Ratio of Business License Tax Attributable to Retail Sales**

12. Total Portland Retail Sales (from Line 3 of CES Schedule).....	\$	
13. Less: Retail Sales of Qualified Groceries	\$	
14. Less: Retail Sales of Qualified Medicine or Drugs	\$	
15. Less: Retail Sales of Qualified Health Care Services	\$	
16. Less: Retail Sales of Qualified Residential Garbage and Recycling Services	\$	
17. Less: Retail Sales from the administration of Qualified Retirement Plans	\$	
18. Total Portland Retail Sales subject to surcharge before BLT deduction	\$	
19. Total Portland Sales (from Line 18a of your Combined Tax Return)	\$	
20. Portland Retail Sales Ratio (Line 18 divided by Line 19)		%
21. Total Portland Business License Tax Paid (from Line 22 of your Combined Tax Return)	\$	
22. Large Retail Business License Tax Deduction (Line 20 x Line 21)	\$	

Report this amount on Line 9 of the CES Schedule.