

Form CES-2025

Clean Energy Surcharge

City of Portland Business Income Tax

Due Date: 15th day of 4th month after taxable year end

Tax Year (MM/DD/YYYY)

From: To:

Account #

FEIN

CES-

This space and QR code for official use only

Entity Filing in Oregon

Mailing Address ☐ Check if changed

City

State/Prov

ZIP Code

☐ Initial Return (attach registration) ☐ Final Return (attach explanation) ☐ Amended Return ☐ Extension Filed

Filing Requirement

Everywhere

City of Portland

1. Sales 1
(as reported on line 4 and line 5 of your business tax return)

Large Retailer Determination

2. Less: Non-Retail sales 2
3. Total Retail Sales* (line 1 minus line 2) 3

Retail Gross Revenue Calculation

4. Less: Retail Sales of Qualified Groceries	4	
5. Less: Retail Sales of Qualified Medicine or Drugs	5	
6. Less: Retail Sales of Qualified Health Care Services	6	
7. Less: Retail Sales of Qualified Residential Garbage and Recycling Services	7	
8. Less: Retail Sales from the administration of Qualified Retirement Plans	8	
9. Less: Portland business license tax paid	9	
10. Retail gross revenue subject to surcharge (sum of lines 3 through 9)	10	
11. Clean Energy Surcharge (line 10 x 1%)	11	
12. Penalty	12	
13. Interest	13	
14. Prepayments	14	
15. If the sum of lines 11-14 is negative, this is the amount you overpaid	15	
16. Amount of any overpayment on line 15 you want (the selection is irrevocable):		
a. Refunded to you (for direct deposit of your refund, file your return online at Pro.Portland.gov)	16a	
b. Applied as an estimated payment to the next open tax year	16b	
17. If the sum of lines 11-14 is positive, this is the amount you owe	17	

*Fill in the amount of motor vehicle fuel sales included in Portland Retail Sales on line 3:

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500.

Signature of Preparer _____ Date _____

Preparer's Name _____ Preparer's Phone Number _____

Mail Form CES (and payment, if applicable) to: Revenue Division, 111 SW Columbia St. Suite 600, Portland, OR 97201-5840

Phone (503) 823-5157 | FAX (503) 823-5192 | TDD (503) 823-6868