

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	<input type="text"/>
5. Less: Retail Sales of Qualified Medicine or Drugs	5	<input type="text"/>
6. Less: Retail Sales of Qualified Health Care Services	6	<input type="text"/>
7. Less: Retail Sales of Qualified Residential Garbage and Recycling Services	7	<input type="text"/>
8. Less: Retail Sales from the administration of Qualified Retirement Plans	8	<input type="text"/>
9. Less: Portland business license tax paid	9	<input type="text"/>
10. Retail gross revenue subject to surcharge (sum of lines 3 through 9)	10	<input type="text"/>
11. Clean Energy Surcharge (line 10 x 1%)	11	<input type="text"/>
12. Penalty	12	<input type="text"/>
13. Interest	13	<input type="text"/>
14. Prepayments	14	<input type="text"/>
15. If the sum of lines 11-14 is negative, this is the amount you overpaid	15	<input type="text"/>
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	<input type="text"/>
b. Applied as an estimated payment to the next open tax year	16b	<input type="text"/>
17. If the sum of lines 11-14 is positive, this is the amount you owe	17	<input type="text"/>

*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