

Form CES-2023

Clean Energy Surcharge

City of Portland Business Income Tax

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

Tax Year	
From: _____ to _____	
Account #	FEIN
CES-	

Official Use Only

Entity Filing in Oregon <input type="checkbox"/> Check if merged/reorganized (see instructions)	FEIN of Previous Business	
Mailing Address <input type="checkbox"/> Check if changed	City	State/Prov ZIP Code
Name of Parent Corporation, if applicable	FEIN of Parent Corporation	

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

Filing Requirement

	EVERYWHERE	CITY OF PORTLAND
1. Gross income 1 (as reported on line 2 and line 4 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