

# Form CES-2024

## 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

Official Use Only

Entity Filing in Oregon  Check if merged/reorganized (see instructions)

FEIN of Previous Business

Mailing Address  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. 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 <a href="http://Pro.Portland.gov">Pro.Portland.gov</a> ) ....	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