



New Jersey Tax Calendar

January 1, 2019 – December 31, 2019

This calendar is for use by both businesses and individuals. Although many forms are listed, it is not all-inclusive. If you are responsible for a return that is not listed in this calendar, please refer to the instructions that accompanied the return or contact the Customer Service Center at 609-292-6400 for the appropriate filing deadline. The dates in this calendar have been adjusted for Saturdays, Sundays, and [State holidays](#).

January 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

MRA-100 – Meadowlands regional hotel use assessment monthly return

January 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending September 30

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

CBA-1 – Notice of Business Activities report by foreign corporations with periods ending September 30

Gross Income Tax (Individual)

NJ-1040-ES – Installment payment of estimated tax for fourth quarter of previous tax year

January 22

9-1-1 System and Emergency Response Fee

ERF-100 – Quarterly return

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Motor Fuel Tax

DMF-10 – Distributor's monthly return

RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

SMF-10 – Supplier's monthly report

Motor Vehicle Tire Fee

TIR-100 – Quarterly return

Nursing Home Provider Assessment

NHA-100 – Quarterly return

Recycling Tax

RC-100 – Quarterly return

Sales and Use Tax

ST-50 – Quarterly return

ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return

ST-350 – Cape May County tourism sales tax and tourism assessment monthly return

ST-450 – Salem County sales and use tax quarterly return

UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

SCC-5 – Monthly return

SCC-6 – Public storage terminal information return

Sports and Entertainment Facility Tax – Millville
SM-100 – Quarterly return

Tobacco and Nicotine Products Wholesale Sales and Use Tax
TPT-10 – Monthly return for tobacco and nicotine products

January 25

Motor Fuel Tax
OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax
PPT-10 – Quarterly return

January 30

Gross Income Tax (Employer)
NJ-927 or **NJ-927-W** – Employer's quarterly report

Motor Fuel Tax
TMF-10 – Transporter's monthly report

January 31

Domestic Security Fee
DSF-100 – Quarterly return

Gross Income Tax (Employer)
NJ-927-H – Domestic employer's annual report

February 11

Cigarette Tax
CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report
CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment
MRA-100 – Meadowlands regional hotel use assessment monthly return

February 15

Corporation Business Tax
CBT-100 – Annual return for accounting periods ending October 31

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

CBA-1 – Notice of Business Activities report by foreign corporations with periods ending October 31

Gross Income Tax (Employer)
NJ-500 – Employer's monthly remittance

February 20

Cigarette Tax
CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee
HM-100 – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax
ST-51 – Monthly remittance
ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return
ST-350 – Cape May County tourism sales tax and tourism assessment monthly return
ST-451 – Salem County sales and use tax monthly remittance
UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax
SCC-5 – Monthly return
SCC-6 – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax
TPT-10 – Monthly return for tobacco and nicotine products

February 22

Motor Fuel Tax
DMF-10 – Distributor's monthly return

RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

SMF-10 – Supplier's monthly report

February 25

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

February 28

Gross Income Tax (Employer)

NJ-W-3 – Employer's annual reconciliation

Motor Fuel Tax

TMF-10 – Transporter's monthly report

March 11

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

MRA-100 – Meadowlands regional hotel use assessment monthly return

March 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending November 30

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

CBA-1 – Notice of Business Activities report by foreign corporations with periods ending November 30

Gross Income Tax (Employer)

NJ-500 – Employer's monthly remittance

Litter Control Fee

LF-5 – Annual return

March 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

ST-51 – Monthly remittance

ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return

ST-350 – Cape May County tourism sales tax and tourism assessment monthly return

ST-451 – Salem County sales and use tax monthly remittance

UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

SCC-5 – Monthly return

SCC-6 – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

TPT-10 – Monthly return for tobacco and nicotine products

March 22

Motor Fuel Tax

DMF-10 – Distributor's monthly return

RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

SMF-10 – Supplier's monthly report

March 25

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

April 1

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report

April 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Meadowlands regional hotel use assessment monthly return

April 15

Corporation Business Tax

[CBT-100](#) or [CBT-100S](#) – Annual return for accounting periods ending December 31

[CBT-150](#) – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

[CBT-200-T](#) – Tentative return and application for extension of time to file corporation business tax return for calendar year filers. Extension period is 6 months (5 months for banking and financial business corporations)

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending December 31

Gross Income Tax (Individual)

[NJ-1040](#) – Resident return

[NJ-1040-HW](#) – Property Tax Credit/Wounded Warrior Caregivers Credit application

[NJ-1040NR](#) – Nonresident return

[NJ-1040-ES](#) – Installment payment of estimated tax for first quarter of current tax year

[NJ-1041](#) – Fiduciary return for calendar year filers

[NJ-1080C](#) – Composite nonresident return

[NJ-630](#) – Application for extension of time to file resident, nonresident, or fiduciary return.

Extension period is 6 months for NJ-1040, NJ-1040NR, and NJ-1080C; 5½ months for NJ-1041

Partnerships

[NJ-1065](#) – Partnership return for calendar year filers

[PART-200-T](#) – Partnership application for extension of time to file NJ-1065 for calendar year filers. Extension period is 5 months

[NJ-CBT-1065](#) – Partnership return for calendar year filers

[CBT-206](#) – Partnership application for extension of time to file NJ-CBT-1065 for calendar year filers. Extension period is 5 months

April 22

9-1-1 System and Emergency Response Fee

[ERF-100](#) – Quarterly return

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

Motor Fuel Tax

[DMF-10](#) – Distributor's monthly return

[RMF-10](#) – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

[SMF-10](#) – Supplier's monthly report

Motor Vehicle Tire Fee

[TIR-100](#) – Quarterly return

Nursing Home Provider Assessment

[NHA-100](#) – Quarterly return

Recycling Tax

[RC-100](#) – Quarterly return

Sales and Use Tax

[ST-50](#) – Quarterly return

[ST-250](#) – Combined Atlantic City luxury tax and State sales tax monthly return

[ST-350](#) – Cape May County tourism sales tax and tourism assessment monthly return

[ST-450](#) – Salem County sales and use tax quarterly return

UZ-50 – Combined State sales and use tax/
Urban Enterprise Zone/Urban Enterprise Zone
Impacted Business District sales tax monthly
return

Spill Compensation and Control Tax

SCC-5 – Monthly return

SCC-6 – Public storage terminal information
return

Sports and Entertainment Facility Tax – Millville

SM-100 – Quarterly return

**Tobacco and Nicotine Products Wholesale
Sales and Use Tax**

TPT-10 – Monthly return for tobacco and
nicotine products

April 25

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-10 – Quarterly return

April 30

Domestic Security Fee

DSF-100 – Quarterly return

Gross Income Tax (Employer)

NJ-927 or NJ-927-W – Employer's quarterly
report

Motor Fuel Tax

TMF-10 – Transporter's monthly report

May 1

Sales and Use Tax

ST-18B – Annual use tax return for qualified
nonseller businesses

May 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's
monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly
informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of
non-New Jersey stamped cigarettes sold or
used

Meadowlands Regional Hotel Use Assessment

MRA-100 – Meadowlands regional hotel use
assessment monthly return

May 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods
ending January 31

CBT-150 – Installment payment of estimated
tax for 4th, 6th, 9th, or 12th month of current
tax year

CBA-1 – Notice of Business Activities report
by foreign corporations with periods ending
January 31

Gross Income Tax (Employer)

NJ-500 – Employer's monthly remittance

May 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of
cigarettes sold or used by distributors and/or
manufacturers

MSS-1 – Manufacturer's monthly report of
special shipments of taxable cigarettes into
New Jersey

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal
occupancy tax monthly return

Sales and Use Tax

ST-51 – Monthly remittance

ST-250 – Combined Atlantic City luxury tax and
State sales tax monthly return

ST-350 – Cape May County tourism sales tax
and tourism assessment monthly return

ST-451 – Salem County sales and use tax
monthly remittance

UZ-50 – Combined State sales and use tax/
Urban Enterprise Zone/Urban Enterprise Zone
Impacted

Business District sales tax monthly return

Spill Compensation and Control Tax

SCC-5 – Monthly return

SCC-6 – Public storage terminal information
return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

TPT-10 – Monthly return for tobacco and nicotine products

May 22

Motor Fuel Tax

DMF-10 – Distributor's monthly return
RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
SMF-10 – Supplier's monthly report

May 28

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

May 30

Motor Fuel Tax

TMF-10 – Transporter's monthly report

June 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report
CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

MRA-100 – Meadowlands regional hotel use assessment monthly return

June 17

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending February 28
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending February 28

Gross Income Tax (Employer)

NJ-500 – Employer's monthly remittance

Gross Income Tax (Individual)

NJ-1040-ES – Installment payment of estimated tax for second quarter of current tax year

June 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

ST-51 – Monthly remittance
ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return
ST-350 – Cape May County tourism sales tax and tourism assessment monthly return
ST-451 – Salem County sales and use tax monthly remittance
UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

SCC-5 – Monthly return
SCC-6 – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

TPT-10 – Monthly return for tobacco and nicotine products

June 24

Motor Fuel Tax

DMF-10 – Distributor's monthly return
RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
SMF-10 – Supplier's monthly report

June 25

Motor Fuel Tax

[OMF-11](#) – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

July 1

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report

July 10

Cigarette Tax

[CWIP-1](#) and [CWIP-2](#) – Wholesale dealer's monthly informational and purchases report

[CDIS-1](#) and [CDIS-2](#) – Distributor's monthly informational and sales report

[CR-1](#) or [CNR-1](#) – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Meadowlands regional hotel use assessment monthly return

July 15

Corporation Business Tax

[CBT-100](#) – Annual return for accounting periods ending March 31

[CBT-150](#) – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending March 31

July 22

9-1-1 System and Emergency Response Fee

[ERF-100](#) – Quarterly return

Cigarette Tax

[CR-1](#) or [CNR-1](#) – Monthly report of cigarettes sold or used by distributors and/or manufacturers

[MSS-1](#) – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

Motor Fuel Tax

[DMF-10](#) – Distributor's monthly return

[RMF-10](#) – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

[SMF-10](#) – Supplier's monthly report

Motor Vehicle Tire Fee

[TIR-100](#) – Quarterly return

Nursing Home Provider Assessment

[NHA-100](#) – Quarterly return

Recycling Tax

[RC-100](#) – Quarterly return

Sales and Use Tax

[ST-50](#) – Quarterly return

[ST-250](#) – Combined Atlantic City luxury tax and State sales tax monthly return

[ST-350](#) – Cape May County tourism sales tax and tourism assessment monthly return

[ST-450](#) – Salem County sales and use tax quarterly return

[UZ-50](#) – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

Sports and Entertainment Facility Tax – Millville

[SM-100](#) – Quarterly return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

[TPT-10](#) – Monthly return for tobacco and nicotine products

July 25

Motor Fuel Tax

[OMF-11](#) – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

[PPT-10](#) – Quarterly return

July 30

Gross Income Tax (Employer)

[NJ-927](#) or [NJ-927-W](#) – Employer's quarterly report

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report

July 31

Domestic Security Fee

[DSF-100](#) – Quarterly return

August 12

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Meadowlands regional hotel use assessment monthly return

August 15

Corporation Business Tax

[CBT-100](#) – Annual return for accounting periods ending April 30

[CBT-150](#) – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending April 30

Gross Income Tax (Employer)

[NJ-500](#) – Employer's monthly remittance

August 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

[ST-51](#) – Monthly remittance

[ST-250](#) – Combined Atlantic City luxury tax and State sales tax monthly return

[ST-350](#) – Cape May County tourism sales tax and tourism assessment monthly return

[ST-451](#) – Salem County sales and use tax monthly remittance

[UZ-50](#) – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

[TPT-10](#) – Monthly return for tobacco and nicotine products

August 22

Motor Fuel Tax

[DMF-10](#) – Distributor's monthly return

[RMF-10](#) – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

[SMF-10](#) – Supplier's monthly report

August 26

Motor Fuel Tax

[OMF-11](#) – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

August 30

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report

September 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

MRA-100 – Meadowlands regional hotel use assessment monthly return

September 16

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending May 31

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

CBA-1 – Notice of Business Activities report by foreign corporations with periods ending May 31

Gross Income Tax (Employer)

NJ-500 – Employer's monthly remittance

Gross Income Tax (Individual)

NJ-1040-ES – Installment payment of estimated tax for third quarter of current tax year

Partnerships

NJ-1065 – Partnership return for calendar year filers who requested a 5-month extension

NJ-CBT-1065 – Partnership return for calendar year filers who requested a 5-month extension

September 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

ST-51 – Monthly remittance

ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return

ST-350 – Combined Cape May County tourism sales tax and tourism assessment monthly return

ST-451 – Salem County sales and use tax monthly remittance

UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

SCC-5 – Monthly return

SCC-6 – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

TPT-10 – Monthly return for tobacco and nicotine products

September 23

Motor Fuel Tax

DMF-10 – Distributor's monthly return

RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

SMF-10 – Supplier's monthly report

September 25

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

September 30

Gross Income Tax (Individual)

NJ-1041 – Fiduciary return for filers who requested a 5½ -month extension

Motor Fuel Tax

TMF-10 – Transporter's monthly report

October 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

MRA-100 – Meadowlands regional hotel use assessment monthly return

October 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending June 30

CBT-100 or CBT-100S – Annual return for accounting periods ending December 31 for filers who requested a 6-month extension

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

CBA-1 – Notice of Business Activities report by foreign corporations with periods ending June 30

Gross Income Tax (Individual)

NJ-1040 – Resident return for filers who requested a 6-month extension

NJ-1040NR or NJ-1080C – Nonresident return for filers who requested a 6-month extension

October 21

9-1-1 System and Emergency Response Fee

ERF-100 – Quarterly return

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Motor Vehicle Tire Fee

TIR-100 – Quarterly return

Nursing Home Provider Assessment

NHA-100 – Quarterly return

Recycling Tax

RC-100 – Quarterly return

Sales and Use Tax

ST-50 – Quarterly return

ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return

ST-350 – Cape May County tourism sales tax and tourism assessment monthly return

ST-450 – Salem County sales and use tax quarterly return

UZ-50 – Combined State sales and use tax/ Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

SCC-5 – Monthly return

SCC-6 – Public storage terminal information return

Sports and Entertainment Facility Tax – Millville

SM-100 – Quarterly return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

TPT-10 – Monthly return for tobacco and nicotine products

October 22

Motor Fuel Tax

DMF-10 – Distributor's monthly return

RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

SMF-10 – Supplier's monthly report

October 25

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-10 – Quarterly return

October 30

Gross Income Tax (Employer)

[NJ-927](#) or [NJ-927-W](#) – Employer's quarterly report

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report

October 31

Domestic Security Fee

[DSF-100](#) – Quarterly return

Property Tax Reimbursement (Senior Freeze)

[PTR-1](#) or [PTR-2](#) – Application for senior/disabled resident property tax "freeze"

November 12

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used.

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Meadowlands regional hotel use assessment monthly return

November 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending July 31

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending July 31

Gross Income Tax (Employer)

[NJ-500](#) – Employer's monthly remittance

November 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

[ST-51](#) – Monthly remittance

[ST-250](#) – Combined Atlantic City luxury tax and State sales tax monthly return

[ST-350](#) – Cape May County tourism sales tax and tourism assessment monthly return

[ST-451](#) – Salem County sales and use tax monthly remittance

[UZ-50](#) – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

[TPT-10](#) – Monthly return for tobacco and nicotine products

November 22

Motor Fuel Tax

[DMF-10](#) – Distributor's monthly return

[RMF-10](#) – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

[SMF-10](#) – Supplier's monthly report

November 25

Motor Fuel Tax

[OMF-11](#) – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

December 2

Homestead Benefit

[Homestead Benefit Application](#)

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report

December 10

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesale dealer's monthly informational and purchases report

CDIS-1 and CDIS-2 – Distributor's monthly informational and sales report

CR-1 or CNR-1 – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Meadowlands regional hotel use assessment monthly return

December 16

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending August 31

CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending August 31

Gross Income Tax (Employer)

[NJ-500](#) – Employer's monthly remittance

December 20

Cigarette Tax

CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers

MSS-1 – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

[ST-51](#) – Monthly remittance

[ST-250](#) – Combined Atlantic City luxury tax and State sales tax monthly return

[ST-350](#) – Cape May County tourism sales tax and tourism assessment monthly return

[ST-451](#) – Salem County sales and use tax monthly remittance

[UZ-50](#) – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

Tobacco and Nicotine Products Wholesale Sales and Use Tax

[TPT-10](#) – Monthly return for tobacco and nicotine products

December 23

Motor Fuel Tax

[DMF-10](#) – Distributor's monthly return

[RMF-10](#) – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

[SMF-10](#) – Supplier's monthly report

December 26

Motor Fuel Tax

[OMF-11](#) – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

December 30

Motor Fuel Tax

[TMF-10](#) – Transporter's monthly report