



# New Jersey Tax Calendar

## January 1, 2022 – December 31, 2022

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** – Monthly return

### January 18

#### Corporation Business Tax

- CBT-100/CBT-100U** – 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 for fiscal year filers
- 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

#### Pass-Through Business Alternative Income Tax

- PTE-150** – Installment payment of estimated tax for fourth quarter of previous tax year

### January 20

#### 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 Vapor Products Tax**

[TPT-10](#) – Monthly return

### **January 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

### **January 25**

#### **Motor Fuel Tax**

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

#### **Petroleum Products Gross Receipts Tax**

[PPT-10](#) – Quarterly return

### **January 31**

#### **Domestic Security Fee**

[DSF-100](#) – Quarterly return

#### **Gross Income Tax (Employer)**

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

[NJ-927-H](#) – Domestic employer's annual report

#### **Motor Fuel Tax**

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

### **February 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](#) – Monthly return

### **February 15**

#### **Corporation Business Tax**

[CBT-100](#)/[CBT-100U](#) – 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 for fiscal year filers

[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

[NJ-W-3](#) – Employer's annual reconciliation

### **February 22**

#### **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

#### **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 Vapor Products Tax**

[TPT-10](#) – Monthly return

## February 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## February 28

### Motor Fuel Tax

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

## March 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](#) – Monthly return

## March 15

### Corporation Business Tax

[CBT-100/CBT-100U](#) – 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 for fiscal year filers

[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

### Pass-Through Business Alternative Income Tax

**The deadline was extended to June 15 for the following returns and payments:**

[PTE-100](#) – Pass-Through Business Alternative Income Tax return for calendar year filers

[PTE-200-T](#) – Application for extension of time to file PTE-100 for calendar year filers. Extension period is 6 months from original March 15 due date

## March 21

### 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 Vapor Products Tax

[TPT-10](#) – Monthly return

## 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

## March 30

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### Motor Fuel Tax

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

## March 31

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### Gross Income Tax (Employer)

**1095** – Transmittal of Forms 1095 related to health insurance coverage

## April 11

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### 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](#) – Monthly return

## April 18

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### Corporation Business Tax

[CBT-100/CBT-100U](#) – Annual return for accounting periods ending November 30  
[CBT-100S](#) – Annual return for accounting periods ending December 31  
[CBT-150/BFC-150](#) – Installment payment of estimated tax for 4th month of current tax year for calendar year filers (6th, 9th, or 12th months for fiscal year filers)  
[CBT-200-T](#) – Tentative return and application for extension of time to file Corporation Business Tax return for CBT-100S calendar year filers. Extension period is 6 months from original April 18 due date  
[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending December 31

### Gross Income Tax (Individual)

[NJ-1040-ES](#) – Installment payment of estimated tax for first quarter of current tax year  
[NJ-1041](#) – Fiduciary return for calendar year filers  
[NJ-1040](#) – Resident return

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

[NJ-1040NR](#) – Nonresident return

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

[NJ-630](#) – Application for extension of time to file resident, nonresident, or fiduciary return. Extension period is 6 months (5½ months for NJ-1041) from original April 18 due date

### Partnerships

[NJ-1065/NJ-CBT-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 from original April 18 due date

[CBT-206](#) – Partnership application for extension of time to file NJ-CBT-1065 for calendar year filers. Extension period is 5 months from original April 18 due date

### Pass-Through Business Alternative Income Tax

[PTE-150](#) – Installment payment of estimated tax for first quarter of current tax year –

**Deadline extended to June 15**

## April 20

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### 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 Vapor Products Tax

[TPT-10](#) – Monthly return

### April 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

### April 25

#### Motor Fuel Tax

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

#### Petroleum Products Gross Receipts Tax

[PPT-10](#) – Quarterly return

### May 2

#### 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

#### 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](#) – Monthly return

### May 16

#### Corporation Business Tax

[CBT-100](#)/[CBT-100U](#)/[BFC-1](#) – 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 for fiscal year filers  
[CBT-200-T](#)/[BFC-200-T](#) – Tentative return and application for extension of time to file Corporation Business Tax return or Banking and Financial Corporation tax return for CBT-100, CBT-100U, and BFC-1 calendar year filers. Extension period is 6 months from original May 16 due date.  
[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

#### **Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

#### **Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return  
[SCC-6](#) – Public storage terminal information return

#### **Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

### **May 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

### **May 25**

#### **Motor Fuel Tax**

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

#### **Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

### **May 31**

#### **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](#) – Monthly return

### **June 15**

#### **Corporation Business Tax**

[CBT-100/CBT-100U](#) – Annual return for accounting periods ending January 31  
[CBT-150/BFC-150](#) – Installment payment of estimated tax for 6th month of current tax year for calendar year filers (4th, 9th, or 12th months for fiscal year filers)  
[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

#### **Pass-Through Business Alternative Income Tax**

[PTE-150](#) – Installment payment of estimated tax for second quarter of current tax year  
**Extended deadline for the following returns and payments originally due March 15 or April 15:**

[PTE-100](#) – Pass-Through Business Alternative Income Tax return for calendar year filers  
[PTE-150](#) – Installment payment of estimated tax for first quarter of current tax year  
[PTE-200-T](#) – Application for extension of time to file PTE-100 for calendar year filers. Extension period is 6 months **from original March 15 due date**

### **June 21**

#### **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

### Social Equity Excise Fee

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

### Spill Compensation and Control Tax

[SCC-5](#) – Monthly return  
[SCC-6](#) – Public storage terminal information return

### Tobacco and Vapor Products Tax

[TPT-10](#) – Monthly return

## June 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

## June 27

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## June 30

### Motor Fuel Tax

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

## July 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](#) – Monthly return

## July 15

### Corporation Business Tax

[CBT-100](#)/[CBT-100U](#) – 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 for fiscal year filers  
[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending March 31

## July 20

### 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

#### **Social Equity Excise Fee**

**[SF-100](#)** – Class 1 Cannabis Cultivator license holder 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 Vapor Products Tax**

**[TPT-10](#)** – Monthly return

### **July 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

### **July 25**

#### **Motor Fuel Tax**

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

#### **Petroleum Products Gross Receipts Tax**

**[PPT-10](#)** – Quarterly return

### **August 1**

#### **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

### **August 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](#)** – Monthly return

### **August 15**

#### **Corporation Business Tax**

**[CBT-100](#)**/**[CBT-100U](#)** – 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 for fiscal year filers

**[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 22**

#### **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

#### **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

#### **Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

#### **Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return

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

#### **Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

### **August 25**

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#### **Motor Fuel Tax**

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

#### **Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

### **August 30**

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#### **Motor Fuel Tax**

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

### **September 12**

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#### **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](#) – Monthly return

### **September 15**

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#### **Corporation Business Tax**

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

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

[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

#### **Pass-Through Business Alternative Income Tax**

[PTE-100](#) – Return for filers who requested a 6-month extension

[PTE-150](#) – Installment payment of estimated tax for third quarter of current tax year

### **September 20**

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#### **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

#### **Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

#### **Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return

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

#### **Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

### **September 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

### **September 26**

#### **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 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](#) – Monthly return

### **October 17**

#### **Corporation Business Tax**

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

[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 for fiscal year filers

[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 20**

#### **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

#### **Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license holder 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 Vapor Products Tax**

[TPT-10](#) – Monthly return

### **October 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

### **October 25**

#### **Motor Fuel Tax**

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

#### **Petroleum Products Gross Receipts Tax**

[PPT-10](#) – Quarterly return

### **October 31**

#### **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

#### **Property Tax Reimbursement (Senior Freeze)**

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

### **November 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](#) – Monthly return

### **November 15**

#### **Corporation Business Tax**

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

[CBT-100/CBT-100U/BFC-1](#) – 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 for fiscal year filers

[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 21**

#### **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

#### **Social Equity Excise Fee**

**[SF-100](#)** – Class 1 Cannabis Cultivator license holder monthly return

#### **Spill Compensation and Control Tax**

**[SCC-5](#)** – Monthly return

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

#### **Tobacco and Vapor Products Tax**

**[TPT-10](#)** – Monthly return

### **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

### **November 30**

#### **Motor Fuel Tax**

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

### **December 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](#)** – Monthly return

### **December 15**

#### **Corporation Business Tax**

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

**CBT-150/BFC-150** – Installment payment of estimated tax for 12th month of current tax year for calendar year filers (4th, 6th, or 9th months for fiscal year filers)

**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

#### **Social Equity Excise Fee**

**[SF-100](#)** – Class 1 Cannabis Cultivator license holder monthly return

### **Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return

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

### **Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

## **December 22**

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### **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 27**

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### **Motor Fuel Tax**

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

### **Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

## **December 30**

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### **Motor Fuel Tax**

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