



# New Jersey Tax Calendar

## January 1, 2025 – December 31, 2025

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 15

#### 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 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

#### 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

### January 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

### January 27

#### 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 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 18

#### 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 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

## February 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

## February 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

- [PPT-41](#) – Monthly remittance

## March 3

### 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 17

### 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

**Deadline extended to March 21 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 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

## March 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

## March 25

### Motor Fuel Tax

**OMF-11** – Terminal operator's monthly report

### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## March 31

### Gross Income Tax (Employer)

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

### 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** – Monthly return

## April 15

### 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** – 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-I** – 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 15 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 15 due date

### Partnerships

**NJ-1065/NJ-CBT-1065** – Partnership return for calendar year filers

**PART-200-I** – Partnership application for extension of time to file NJ-1065 for calendar year filers. Extension period is 5 months from original April 15 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 15 due date

### Pass-Through Business Alternative Income Tax

**PTE-150** – Installment payment of estimated tax for first quarter of current tax year

## April 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

**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

**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

**April 30****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****Domestic Security Fee**

**Deadline extended to June 1**

[DSF-100](#) – Quarterly return

**Sales and Use Tax**

**Deadline extended to June 1**

[ST-18B](#) – Annual Use Tax return for qualified nonseller businesses

**May 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**

**Deadline extended to June 12**

[MRA-100](#) – Monthly return

**May 15****Corporation Business Tax**

[CBT-100](#)/[CBT-100U](#) – 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](#) – Tentative return and application for extension of time to file Corporation Business Tax return for CBT-100 and CBT-100U calendar year filers. Extension period is 6 months from original May 15 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

**Deadline extended to June 20**

**HM-100** – State Occupancy Fee and Municipal Occupancy Tax monthly return

### Sales and Use Tax

**Deadline extended to June 20 for the following returns and payments:**

**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

**Deadline extended to June 20**

**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 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 27

### 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 1

### Domestic Security Fee

**Extended deadline for return and payment originally due May 1**

**DSF-100** – Quarterly return

### Sales and Use Tax

**Extended deadline for return and payment originally due May 1**

**ST-18B** – Annual Use Tax return for qualified nonseller businesses

## 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 12

### Meadowlands Regional Hotel Use Assessment

**Extended deadline for return and payment originally due May 12**

**MRA-100** – Monthly return

## June 16

### Corporation Business Tax

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

**CBT-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 29

#### **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

### **June 20**

#### **Hotel/Motel Occupancy Fee**

**Extended deadline for return and payment originally due May 20**

**HM-100** – State Occupancy Fee and Municipal Occupancy Tax monthly return

#### **Sales and Use Tax**

**Extended deadline for the following returns and payments originally due May 20:**

**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**

**Extended deadline for return and payment originally due May 20**

**SF-100** – Class 1 Cannabis Cultivator license holder monthly return

### **June 23**

#### **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

### **June 25**

#### **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 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

## July 15

### Corporation Business Tax

[CBT-100](#)/[CBT-100U](#) – Annual return for accounting periods ending February 29

[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 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

### 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



## 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 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

## 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 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

## 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 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## September 2

### 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** – Monthly return

## September 15

### Corporation Business Tax

**CBT-100/CBT-100U** – Annual return for accounting periods ending April 30

**CBT-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 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** – 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 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](#) – Monthly return

## October 15

### 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

[SE-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 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 27

### 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 Relief

**Application for Property Tax Relief** – PTR, ANCHOR, and Stay NJ

## 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 17

### Corporation Business Tax

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

[CBT-100/CBT-100U](#) – 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 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

## November 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

## November 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## December 1

### 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](#) – Monthly return

## December 15

### Corporation Business Tax

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

[CBT-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 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

## 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