

# New Jersey Tax Calendar

## January 1, 2016 – December 31, 2016

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 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

### 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 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 Products Wholesale Sales and Use Tax

**TPT-20** – Monthly return for tobacco products

### 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

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**January 25**

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**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

[PPT-40](#) – Quarterly return

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**February 1**

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**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

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**February 10**

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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](#) – Meadowlands regional hotel use assessment monthly return

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**February 16**

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**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

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**February 22**

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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

**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 Products Wholesale Sales and Use Tax**

[TPT-20](#) – Monthly return for tobacco products

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**February 25**

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**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

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**February 29**

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**Gross Income Tax (Employer)**

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

**Motor Fuel Tax**

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

## March 10

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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** – Meadowlands regional hotel use assessment monthly return

## March 15

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### **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 21

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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** – 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 Products Wholesale Sales and Use Tax**

**TPT-20** – Monthly return for tobacco products

## March 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)

**SME-10** – Supplier’s monthly report

## March 28

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### **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

## 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** – Meadowlands regional hotel use assessment monthly return

## April 18

### 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-H](#) – Property tax 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; 5 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 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 Products Wholesale Sales and Use Tax

[TPT-20](#) – Monthly return for tobacco products

## 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-40](#) – Quarterly return

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**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 nonvendor businesses

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**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

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**May 16****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

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**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 Products Wholesale Sales and Use Tax**

[TPT-20](#) – Monthly return for tobacco products

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**May 23****Motor Fuel Tax**

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

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

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

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**May 25****Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

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**May 31****Motor Fuel Tax**

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

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**June 1****Property Tax Reimbursement (Senior Freeze)**

[PTR-1](#) or [PTR-2](#) – Application for senior/disabled resident property tax “freeze” (filing deadline extended to October 17)

## June 10

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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** – Meadowlands regional hotel use assessment monthly return

## June 15

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### **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

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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** – 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 Products Wholesale Sales and Use Tax**

**TPT-20** – Monthly return for tobacco products

## June 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)

**SME-10** – Supplier’s monthly report

## June 27

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### **Motor Fuel Tax**

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

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

**PPT-41** – Monthly remittance

## June 30

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### **Motor Fuel Tax**

**TMF-10** – Transporter’s monthly report

## July 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** – Meadowlands regional hotel use assessment monthly return

## July 15

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### 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 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 Products Wholesale Sales and Use Tax

[TPT-20](#) – Monthly return for tobacco products

## July 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

## July 25

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### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-40](#) – Quarterly return

## August 1

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### Domestic Security Fee

[DSF-100](#) – Quarterly return

### Gross Income Tax (Employer)

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

### Motor Fuel Tax

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

## August 10

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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](#) – Meadowlands regional hotel use assessment monthly return

## August 15

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### 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 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 Products Wholesale Sales and Use Tax**

[TPT-20](#) – Monthly return for tobacco products

## **August 25**

### **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 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

## **September 15**

### **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

[NJ-1041](#) – Fiduciary return for filers who requested a 5-month extension

### **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



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**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

**Spill Compensation and Control Tax**

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

**Tobacco Products Wholesale Sales and Use Tax**

**TPT-20** – Monthly return for tobacco products

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**September 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

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**September 26**

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**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

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**September 30**

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**Motor Fuel Tax**

**TMF-10** – Transporter’s monthly report

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**October 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** – Meadowlands regional hotel use assessment monthly return

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**October 17**

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**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

**Property Tax Reimbursement (Senior Freeze)**

**PTR-1 or PTR-2** – Extended filing deadline for application for senior/disabled resident property tax “freeze”

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**October 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 Products Wholesale Sales and Use Tax**

**TPT-20** – Monthly return for tobacco products

**October 24**

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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

**October 25**

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**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

**PPT-40** – Quarterly return

**October 31**

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**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

**November 10**

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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** – Meadowlands regional hotel use assessment monthly return

**November 15**

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**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 21**

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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](#) – 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 Products Wholesale Sales and Use Tax**

[TPT-20](#) – Monthly return for tobacco 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

## **November 30**

### **Motor Fuel Tax**

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

## **December 15**

### **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 Products Wholesale Sales and Use Tax**

[TPT-20](#) – Monthly return for tobacco products

## **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