

Due Dates by Tax

January 1, 2025 – December 31, 2025

	Form	J	F	M	A	M	J	J	A	S	O	N	D
9-1-1 System and Emergency Response Fee	ERF-100	21			21			21			20		
Cigarette Tax	CWIP-1 and 2	10	10	10	10	12	10	10	11	10	10	10	10
	CDIS-1 and 2	10	10	10	10	12	10	10	11	10	10	10	10
	CR-1 or CNR-1 ¹	21	20	20	21	20	23	21	20	22	20	20	22
	CR-1 or CNR-1 ²	10	10	10	10	12	10	10	11	10	10	10	10
	MSS-1	21	20	20	21	20	23	21	20	22	20	20	22
Corporation Business Tax ³	CBA-1				15								
	CBT-100S				15								
	CBT-100/CBT-100U					15							
	CBT-150				15		16			15			15
	CBT-200-T ⁴					15							
	CBT-200-T (for CBT-100S filers)				15								
Domestic Security Fee	DSF-100	31					1	31			31		
Gross Income Tax (Employer)	NJ-500		18	17		15	16		15	15		17	15
	NJ-927/927-W	30			30			30			30		
	NJ-927-H	31											
	NJ-W-3		18										
	1095			31									
Gross Income Tax (Individual) ³	NJ-1040-ES	15			15		16			15			
	NJ-1040/NJ-1040-HW				15								
	NJ-1040NR				15								
	NJ-1041				15								
	NJ-1080C				15								
	NJ-630				15								
Hotel/Motel Occupancy Fee	HM-100	21	20	20	21	20 23	21	20	22	20	20	20	22
Litter Control Fee	LF-5			17									
Meadowlands Regional Hotel Use Assessment	MRA-100	10	10	10	10	10 12	10	11	10	10	10	10	10
Motor Fuel Tax	DMF/RMF/SMF-10	22	24	24	22	22	23	22	22	22	22	24	22
	OMF-11	27	25	25	25	27	25	25	25	25	27	25	26
	TMF-10	30	3 31	3 31	30	30	30	30	2 30	30	1 30	1 30	1 30
Motor Vehicle Tire Fee	TIR-100	21			21			21			20		
Nursing Home Provider Assessment	NHA-100	21			21			21			20		
Partnerships ³	NJ-1065				15								
	PART-200-T				15								
	NJ-CBT-1065				15								
	CBT-206				15								
Pass-Through Business Alternative Income Tax	PTE-100			21									
	PTE-150	15			15		16			15			
	PTE-200-T			21									
Petroleum Products Gross Receipts Tax	PPT-41		25	25		27	25		25	25		25	26
	PPT-10	27			25			25			27		
Property Tax Relief Programs	Property Tax Relief Application										31		
Recycling Tax	RC-100	21			21			21			20		
Sales and Use Tax	ST-51/451		20	20		20 23		20	22		20	22	
	ST-50/450	21			21		21				20		
	ST-250/350	21	20	20	21	20 23	21	20	22	20	20	22	
	UZ-50	21	20	20	21	20 23	21	20	22	20	20	22	
	ST-18B					1							
Social Equity Excise Fee	SF-100	21	20	20	21	20 23	21	20	22	20	20	22	
Spill Compensation and Control Tax	SCC-5/6	21	20	20	21	20	23	21	20	22	20	20	22
Sports and Entertainment Facility Tax – Millville	SM-100	21			21			21			20		
Tobacco and Vapor Products Tax	TPT-10	21	20	20	21	20	23	21	20	22	20	20	22

¹ Manufacturers and Distributors of cigarettes

² Wholesalers of non-New Jersey stamped cigarettes

³ Calendar year filers

⁴ Does not include extension requests for Form CBT-100S filers