

Due Dates by Tax

January 1, 2026 – December 31, 2026

	Form	J	F	M	A	M	J	J	A	S	O	N	D
9-1-1 System and Emergency Response Fee	ERF-100	20			20			20			20		
Cigarette Tax	CWIP-1 and 2	12	10	10	10	11	10	10	10	10	13	10	10
	CDIS-1 and 2	12	10	10	10	11	10	10	10	10	13	10	10
	CR-1 or CNR-1 ¹	20	20	20	20	20	22	20	20	21	20	20	21
	CR-1 or CNR-1 ²	12	10	10	10	11	10	10	10	10	13	10	10
	MSS-1	20	20	20	20	20	22	20	20	21	20	20	21
Corporation Business Tax ³	CBA-1				15								
	CBT-100S				15								
	CBT-100/CBT-100U					15							
	CBT-150				15		15			15			15
	CBT-200-T ⁴					15							
	CBT-200-T (for CBT-100S filers)				15								
Domestic Security Fee	DSF-100		2			1		31				2	
Gross Income Tax (Employer)	NJ-500		17	16		15	15		17	15		16	15
	NJ-927/927-W	30			30			30			30		
	NJ-927-H		2										
	NJ-W-3		17										
	1095			31									
Gross Income Tax (Individual) ³	NJ-1040-ES	15			15		15			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	20	20	20	20	20	22	20	20	21	20	20	21
Litter Control Fee	LF-5			16									
Meadowlands Regional Hotel Use Assessment	MRA-100	12	10	10	10	11	10	10	10	10	13	10	10
Motor Fuel Tax	DMF/RMF/SMF-10	22	23	23	22	22	22	22	24	22	22	23	22
	OMF-11	26	25	25	27	26	25	27	25	25	26	25	28
	TMF-10	30		2 ₃₀	30		1 ₃₀	30	31	30	30	30	30
Motor Vehicle Tire Fee	TIR-100	20			20			20			20		
Nursing Home Provider Assessment	NHA-100	20			20			20			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			16									
	PTE-150	15			15		15			15			
	PTE-200-T			16									
Petroleum Products Gross Receipts Tax	PPT-41		25	25		26	25		25	25		25	28
	PPT-10	26			27			27			26		
Property Tax Relief Programs	Property Tax Relief Application											2	
Recycling Tax	RC-100	20			20			20			20		
Sales and Use Tax	ST-51/451		20	20		20	22		20	21		20	21
	ST-50/450	20			20			20			20		
	ST-250/350	20	20	20	20	20	22	20	20	21	20	20	21
	UZ-50	20	20	20	20	20	22	20	20	21	20	20	21
	ST-18B					1							
Social Equity Excise Fee	SF-100	20	20	20	20	20	22	20	20	21	20	20	21
Spill Compensation and Control Tax	SCC-5/6	20	20	20	20	20	22	20	20	21	20	20	21
Sports and Entertainment Facility Tax – Millville	SM-100	20			20			20			20		
Tobacco and Vapor Products Tax	TPT-10	20	20	20	20	20	22	20	20	21	20	20	21

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