



# New Jersey Tax Calendar

## January 1, 2026 – December 31, 2026

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 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

### 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 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

## 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 26

### **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

## February 2

### **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 17

### **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**

**Monthly Remittance** – Formerly called the ST-51  
**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 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

### February 25

#### Motor Fuel Tax

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

#### Petroleum Products Gross Receipts Tax

[\*\*PPT-41\*\*](#) – Monthly remittance

### March 2

#### 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 16

#### 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

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

[\*\*PTE-200-I\*\*](#) – 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

[\*\*Monthly Remittance\*\*](#) – Formerly called the ST-51

[\*\*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 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

## March 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## March 30

### Motor Fuel Tax

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

## March 31

### Gross Income Tax (Employer)

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

## 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-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 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-T** – 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 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**

[\*\*PTP-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 27****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**

[\*\*DSF-100\*\*](#) – Quarterly return

**Sales and Use Tax**

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

**May 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

**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

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

### Sales and Use Tax

**Monthly Remittance** – Formerly called the ST-51

**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

**IPT-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 26

### Motor Fuel Tax

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

## Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## June 1

### 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** – 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 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**

**Monthly Remittance** – Formerly called the ST-51

**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 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 27**

#### **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 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 17**

#### **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**

**Monthly Remittance** – Formerly called the ST-51

**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 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

## August 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## August 31

### 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 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

- Monthly Remittance** – Formerly called the ST-51
- 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 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 13

### 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

[\*\*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 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 26

### 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

## November 2

### 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 16

### 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

**Monthly Remittance** – Formerly called the ST-51

**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

**IPT-10** – Monthly return

## November 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

## 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 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 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**

**Monthly Remittance** – Formerly called the

ST-51

**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**

### **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 28**

### **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