

New Jersey Tax Calendar

January 1, 2009 – December 31, 2009

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.

January 12

Cigarette Tax

CWIP-1 and CWIP-2 – Wholesaler'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

January 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending September 30

CAR-100 – Annual report 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

Casino Hotel Room Fee

CAS-RM-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

Cosmetic Medical Procedures Gross Receipts Tax

CMPT-100 – Quarterly return

Fur Clothing Retail Gross Receipts Tax

FUR-100 – Quarterly return

[Notice to Fur Clothing Retailers](#)

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Motor Fuels Tax

GA-1-D – Distributor's monthly report of gallons of fuel sold or used

GA-1-J – Jobber's monthly report of gallons of fuel sold or used

GA-1X – Importer's monthly report of gallons of fuel imported

MFT-10 – Monthly report by seller-user of special fuels for sale and/or use

MFT-14 – Monthly export report

MFT-60 – Monthly storage facility operator report

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-20 – New Jersey/New York combined quarterly return

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

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

January 26**Petroleum Products Gross Receipts Tax**

[PPT-40](#) – Quarterly return

January 30**Gross Income Tax (Employer)**

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

[NJ-927-H](#) – Domestic employer’s annual report

Motor Fuels Tax

[GCC-1](#) – Fuel carrier’s monthly report

February 2**Domestic Security Fee**

[DSF-100](#) – Quarterly return

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

February 17**Corporation Business Tax**

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

[CAR-100](#) – Annual report 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

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

Motor Fuels Tax

[GA-1-D](#) – Distributor’s monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber’s monthly report of gallons of fuel sold or used

[GA-1X](#) – Importer’s monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

Sales and Use Tax

[ST-21](#) – New Jersey/New York combined monthly remittance

[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

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

February 25

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

March 2

Gross Income Tax (Employer)

NJ-W-3 – Employer's annual reconciliation

Motor Fuels Tax

GCC-1 – Fuel carrier'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

March 16

Corporation Business Tax

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

[CAR-100](#) – Annual report 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 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

Motor Fuels Tax

[GA-1-D](#) – Distributor's monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber's monthly report of gallons of fuel sold or used

GA-1X – Importer's monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

Sales and Use Tax

ST-21 – New Jersey/New York combined monthly remittance

[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

TP-20 – Monthly return for tobacco products

March 25

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

March 30

Motor Fuels Tax

GCC-1 – Fuel carrier's monthly report

April 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

April 15

Corporation Business Tax

CBT-100 or CBT-100S – Annual return for accounting periods ending December 31

CAR-100 – Annual report 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 WebFile – Electronically filed resident return

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-1080-C – 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

Homestead Rebate

TR-1040 – Application for homestead rebate by eligible tenants (filing deadline extended to November 2)

NOTE: *Homeowners do not use Form TR-1040.*

Partnerships

NJ-1065 – Partnership return for calendar year filers

PART-200-T – Partnership tentative return and application for extension of time to file partnership return for certain calendar year filers (i.e., limited liability companies or limited partnerships that derive

income from New Jersey sources and have corporate members or partners that do not consent to taxation). Extension period is 5 months

April 20

9-1-1 System and Emergency Response Fee

ERF-100 – Quarterly return

Casino Hotel Room Fee

CAS-RM-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

Cosmetic Medical Procedures Gross

Receipts Tax

CMPT-100 – Quarterly return

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Motor Fuels Tax

GA-1-D – Distributor's monthly report of gallons of fuel sold or used

GA-1-J – Jobber's monthly report of gallons of fuel sold or used

GA-1X – Importer's monthly report of gallons of fuel imported

MFT-10 – Monthly report by seller-user of special fuels for sale and/or use

MFT-14 – Monthly export report

MFT-60 – Monthly storage facility operator report

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-20 – New Jersey/New York combined quarterly return

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

TP-20 – Monthly return for tobacco products

April 27

Petroleum Products Gross Receipts Tax

PPT-40 – Quarterly return

April 30

Domestic Security Fee

DSF-100 – Quarterly return

Gross Income Tax (Employer)

NJ-927 or **NJ-927-W** – Employer's quarterly report

Motor Fuels Tax

GCC-1 – Fuel carrier's monthly report

May 1

Sales and Use Tax

ST-18B – Annual use tax return for qualified nonvendor 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

May 15

Corporation Business Tax

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

CAR-100 – Annual report 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

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

Motor Fuels Tax

GA-1-D – Distributor's monthly report of gallons of fuel sold or used

GA-1-J – Jobber's monthly report of gallons of fuel sold or used

GA-1X – Importer's monthly report of gallons of fuel imported

MFT-10 – Monthly report by seller-user of special fuels for sale and/or use

MFT-14 – Monthly export report

MFT-60 – Monthly storage facility operator report

Sales and Use Tax

ST-21 – New Jersey/New York combined monthly remittance

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

TP-20 – Monthly return for tobacco products

May 26

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

June 1

Homestead Rebate

Homeowner Rebate Application – (filing deadline extended to November 2)

Motor Fuels Tax

GCC-1 – Fuel carrier’s monthly report

Property Tax Reimbursement (Senior Freeze)

PTR-1 or PTR-2 – Application for senior/disabled resident property tax “freeze” (filing deadline extended to November 2)

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

June 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending February 28

CAR-100 – Annual report 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 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 Fuels Tax

GA-1-D – Distributor’s monthly report of gallons of fuel sold or used

GA-1-J – Jobber’s monthly report of gallons of fuel sold or used

GA-1X – Importer’s monthly report of gallons of fuel imported

MFT-10 – Monthly report by seller-user of special fuels for sale and/or use

MFT-14 – Monthly export report

MFT-60 – Monthly storage facility operator report

Sales and Use Tax

ST-21 – New Jersey/New York combined monthly remittance

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

TP-20 – Monthly return for tobacco products

June 25**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

June 30**Motor Fuels Tax**

GCC-1 – Fuel carrier'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

July 15**Corporation Business Tax**

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

[CAR-100](#) – Annual report 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**9-1-1 System and Emergency Response Fee**

ERF-100 – Quarterly return

Casino Hotel Room Fee

[CAS-RM-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

Cosmetic Medical Procedures Gross Receipts Tax

[CMPT-100](#) – Quarterly return

Hotel/Motel Occupancy Fee

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

Motor Fuels Tax

[GA-1-D](#) – Distributor's monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber's monthly report of gallons of fuel sold or used

GA-1X – Importer's monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

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-20 – New Jersey/New York combined quarterly return

[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

TP-20 – Monthly return for tobacco products

July 27

Petroleum Products Gross Receipts Tax

[PPT-40](#) – Quarterly return

July 30

Gross Income Tax (Employer)

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

Motor Fuels Tax

GCC-1 – Fuel carrier’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

August 17

Corporation Business Tax

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

[CAR-100](#) – Annual report 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 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

Motor Fuels Tax

[GA-1-D](#) – Distributor’s monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber’s monthly report of gallons of fuel sold or used

[GA-1X](#) – Importer’s monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

Sales and Use Tax

ST-21 – New Jersey/New York combined monthly remittance

[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

TP-20 – Monthly return for tobacco products

August 25

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

August 31**Motor Fuels Tax**

GCC-1 – Fuel carrier’s monthly report

September 1**Homestead Rebate**

[Homeowner Rebate Application](#) – (filing deadline extended to November 2)

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

September 15**Corporation Business Tax**

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

[CAR-100](#) – Annual report 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-1041](#) – Fiduciary return for filers who requested a 5-month extension

[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

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

Motor Fuels Tax

[GA-1-D](#) – Distributor’s monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber’s monthly report of gallons of fuel sold or used

GA-1X – Importer’s monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

Sales and Use Tax

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[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

TP-20 – Monthly return for tobacco products

September 25**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

September 30**Motor Fuels Tax**

GCC-1 – Fuel carrier’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

October 15

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

CAR-100 – Annual report for accounting periods ending June 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 June 30

Gross Income Tax (Individual)

NJ-1040 – Resident return for filers who requested a 6-month extension

NJ-1040NR or **NJ-1080-C** – Nonresident return for filers who requested a 6-month extension

October 20

9-1-1 System and Emergency Response Fee

ERF-100 – Quarterly return

Casino Hotel Room Fee

CAS-RM-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

Cosmetic Medical Procedures Gross

Receipts Tax

CMPT-100 – Quarterly return

Hotel/Motel Occupancy Fee

HM-100 – State occupancy fee and municipal occupancy tax monthly return

Motor Fuels Tax

GA-1-D – Distributor's monthly report of gallons of fuel sold or used

GA-1-J – Jobber's monthly report of gallons of fuel sold or used

GA-1X – Importer's monthly report of gallons of fuel imported

MFT-10 – Monthly report by seller-user of special fuels for sale and/or use

MFT-14 – Monthly export report

MFT-60 – Monthly storage facility operator report

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-20 – New Jersey/New York combined quarterly return

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

TP-20 – Monthly return for tobacco products

October 26

Petroleum Products Gross Receipts Tax

PPT-40 – Quarterly return

October 30**Gross Income Tax (Employer)**

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

Motor Fuels Tax

[GCC-1](#) – Fuel carrier’s monthly report

November 2**Domestic Security Fee**

[DSF-100](#) – Quarterly return

Homestead Rebate

[Homeowner Rebate Application](#) – Extended filing deadline

[TR-1040](#) – Extended filing deadline for tenant rebate applications

Property Tax Reimbursement (Senior Freeze)

[PTR-1](#) or [PTR-2](#) – Extended filing deadline for application for senior/disabled resident property tax “freeze”

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

November 16**Corporation Business Tax**

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

[CAR-100](#) – Annual report 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 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

Motor Fuels Tax

[GA-1-D](#) – Distributor’s monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber’s monthly report of gallons of fuel sold or used

[GA-1X](#) – Importer’s monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

Sales and Use Tax

[ST-21](#) – New Jersey/New York combined monthly remittance

[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

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

November 25**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

November 30

Motor Fuels Tax

GCC-1 – Fuel carrier’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

December 15

Corporation Business Tax

CBT-100 – Annual return for accounting periods ending August 31

CAR-100 – Annual report 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 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

Motor Fuels Tax

GA-1-D – Distributor’s monthly report of gallons of fuel sold or used

GA-1-J – Jobber’s monthly report of gallons of fuel sold or used

GA-1X – Importer’s monthly report of gallons of fuel imported

MFT-10 – Monthly report by seller-user of special fuels for sale and/or use

MFT-14 – Monthly export report

MFT-60 – Monthly storage facility operator report

Sales and Use Tax

ST-21 – New Jersey/New York combined monthly remittance

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

TP-20 – Monthly return for tobacco products

December 28

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

December 30

Motor Fuels Tax

GCC-1 – Fuel carrier’s monthly report