New Jersey Tax Calendar
January 1, 2010 – December 31, 2010

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 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

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

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
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 25
Petroleum Products Gross Receipts Tax
   PPT-40 – Quarterly return

February 1
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 Fuels Tax
   GCC-1 – Fuel carrier’s monthly 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

February 16
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 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
   TPT-20 – Monthly return for tobacco products

February 25
Petroleum Products Gross Receipts Tax
   PPT-41 – Monthly remittance
**March 1**

**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 15**

**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 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-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**
TPT-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 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
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-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

Homestead Rebate

**TR-1040** – Application for homestead rebate by eligible tenants (Under the terms of the State Budget for FY 2011, tenants will not receive a 2009 rebate.)

**Note:** Homeowners do not use Form TR-1040. The application mailing schedule and filing deadline for 2009 homestead rebate applications for homeowners have not yet been determined.

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
TPT-20 – Monthly return for tobacco products

April 26
Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

April 30
Domestic Security Fee
DSF-100 – Quarterly return

Gross Income Tax (Employer)
NJ-500 – Employer’s monthly remittance

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

May 3
Sales and Use Tax
ST-18B – Annual use tax return for qualified nonvendor businesses

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

May 17
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
June 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
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ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return
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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 25

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

May 25

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

June 1

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 1)

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

Tobacco Products Wholesale Sales and Use Tax
TPT-20 – Monthly return for tobacco products
June 30
Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

July 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

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
TPT-20 – Monthly return for tobacco products

July 26
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

August 2
Domestic Security Fee
DSF-100 – Quarterly return

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

August 10
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 15
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-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
TPT-20 – Monthly return for tobacco products

August 25
Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

August 30
Motor Fuels Tax
GCC-1 – Fuel carrier’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
**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 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 – 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

**September 27**

**Petroleum Products Gross Receipts Tax**
- PPT-41 – Monthly remittance

**September 30**

**Motor Fuels Tax**
- GCC-1 – Fuel carrier’s monthly report

**October 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

**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-1080C** – Nonresident return for filers who requested a 6-month extension

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

**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

**October 25**

**Petroleum Products Gross Receipts Tax**
**PPT-40** – Quarterly return

**November 1**

**Domestic Security Fee**
**DSF-100** – Quarterly return

**Gross Income Tax (Employer)**
**NJ-927** or **NJ-927-W** – Employer’s quarterly report

**Homestead Benefit**
**Homestead Benefit Application** – (filing deadline extended to January 3, 2011)

**Motor Fuels Tax**
**GCC-1** – Fuel carrier’s monthly report

**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 15

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

### November 26

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

**December 27**

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

**December 30**

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report