

# New Jersey Tax Calendar

## January 1, 2013 – December 31, 2013

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 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

### January 15

#### Corporation Business Tax

**CBT-100** – 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

**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 22

#### 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

#### 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 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

#### 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

#### 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

### January 25

#### Motor Fuel Tax

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

## **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 Fuel Tax**

[TMF-10](#) – Transporter’s monthly report

### **January 31**

#### **Domestic Security Fee**

[DSF-100](#) – Quarterly return

### **February 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

### **February 15**

#### **Corporation Business Tax**

[CBT-100](#) – 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

[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

## **Sales and Use Tax**

[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 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

### **February 25**

#### **Motor Fuel Tax**

[OMF-11](#) – Terminal operator’s monthly report

## **Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

### **February 28**

#### **Gross Income Tax (Employer)**

**NJ-W-3** – Employer’s annual reconciliation

#### **Motor Fuel Tax**

[TMF-10](#) – Transporter’s monthly report

### **March 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

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### March 15

#### Corporation Business Tax

**CBT-100** – Annual return 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

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### 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

**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

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### March 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

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### March 25

#### Motor Fuel Tax

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

#### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

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### April 1

#### Motor Fuel Tax

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

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### 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

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### April 15

#### Corporation Business Tax

**CBT-100 or CBT-100S** – 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  
**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-1040-H](#) – Property tax credit application

[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

## **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 22**

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### **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

### **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 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

### **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

### **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 25**

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### **Motor Fuel Tax**

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

### **Petroleum Products Gross Receipts Tax**

[PPT-40](#) – Quarterly return

## **April 30**

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### **Domestic Security Fee**

[DSF-100](#) – Quarterly return

### **Gross Income Tax (Employer)**

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

### **Motor Fuel Tax**

[TMF-10](#) – Transporter's monthly report

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**May 1****Sales and Use Tax**

[ST-18B](#) – Annual use tax return for qualified nonvendor businesses

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**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

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**May 15****Corporation Business Tax**

[CBT-100](#) – Annual return 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

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**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**

[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

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**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

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**May 28****Motor Fuel Tax**

[OMF-11](#) – Terminal operator’s monthly report

**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

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**May 30****Motor Fuel Tax**

[TMF-10](#) – Transporter’s monthly report

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**June 3****Property Tax Reimbursement (Senior Freeze)**

**PTR-1 or PTR-2** – Application for senior/disabled resident property tax “freeze” (filing deadline extended to September 16)

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**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

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**June 17**

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**Corporation Business Tax**

[CBT-100](#) – Annual return 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

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**June 20**

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**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**

[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

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**June 24**

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**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

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**June 25**

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**Motor Fuel Tax**

[OMF-11](#) – Terminal operator’s monthly report

**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

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**July 1**

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**Motor Fuel Tax**

[TMF-10](#) – Transporter’s monthly report

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**July 10**

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**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

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**July 15**

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**Corporation Business Tax**

[CBT-100](#) – 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

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending March 31

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**July 22**

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**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

**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 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

**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

**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 25**

**Motor Fuel Tax**

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

**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 Fuel Tax**

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

**July 31**

**Domestic Security Fee**

**DSF-100** – Quarterly return

**August 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

**August 15**

**Corporation Business Tax**

**CBT-100** – Annual return 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

### **Sales and Use Tax**

[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 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

## **August 26**

### **Motor Fuel Tax**

[OMF-11](#) – Terminal operator’s monthly report

### **Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

## **August 30**

### **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

## **September 16**

### **Property Tax Reimbursement (Senior Freeze)**

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

### **Corporation Business Tax**

[CBT-100](#) – Annual return 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-1040-ES](#) – Installment payment of estimated tax for third quarter of current tax year

[NJ-1041](#) – Fiduciary return for filers who requested a 5-month extension

### **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

### **Sales and Use Tax**

[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 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

## **September 25**

### **Motor Fuel Tax**

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

### **Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

## **September 30**

### **Motor Fuel Tax**

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

## **October 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

## **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

**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

## **October 21**

### **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

### **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 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

## 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 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 25

#### Motor Fuel Tax

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

#### 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 Fuel Tax

[TMF-10](#) – Transporter's monthly report

### October 31

#### Domestic Security Fee

[DSF-100](#) – Quarterly return

### November 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.

### November 15

#### Corporation Business Tax

[CBT-100](#) – Annual return 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

#### Sales and Use Tax

[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 22

#### Homestead Benefit

[Homestead Benefit Application](#) – (filing deadline extended to January 31, 2014)

#### 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

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## November 25

### Motor Fuel Tax

[OMF-11](#) – Terminal operator’s monthly report

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

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## December 2

### Motor Fuel Tax

[TMF-10](#) – Transporter’s monthly report

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## 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

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## December 16

### Corporation Business Tax

[CBT-100](#) – 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

[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

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## 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

### Sales and Use Tax

[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

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## December 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

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## December 26

### Motor Fuel Tax

[OMF-11](#) – Terminal operator’s monthly report

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

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## December 30

### Motor Fuel Tax

[TMF-10](#) – Transporter’s monthly report