New Jersey Tax Calendar
January 1, 2020 – December 31, 2020

This calendar is for use by both businesses and individuals. Although many forms are listed, it is not all-inclusive. If you are responsible for a return that is not listed in this calendar, please refer to the instructions that accompanied the return or contact the Customer Service Center at 609-292-6400 for the appropriate filing deadline. The dates in this calendar have been adjusted for Saturdays, Sundays, and State holidays.

January 10

Cigarette Tax
CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report
CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

January 15

Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending September 30 – Deadline extended to April 15
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending September 30

Gross Income Tax (Individual)
NJ-1040-ES – Installment payment of estimated tax for fourth quarter of previous tax year

January 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

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 and Vapor Products Tax
TPT-10 – 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

January 27

Motor Fuel Tax
OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax
PPT-10 – Quarterly return

January 30

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

Motor Fuel Tax
TMF-10 – Transporter’s monthly report

January 31

Domestic Security Fee
DSF-100 – Quarterly return

Gross Income Tax (Employer)
NJ-927-H – Domestic employer’s annual report

February 10

Cigarette Tax
CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report
CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

February 18

Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending October 31
Deadline extended to April 15
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers

CBA-1 – Notice of Business Activities report by foreign corporations with periods ending October 31

Gross Income Tax (Employer)
NJ-500 – Employer’s monthly remittance
NJ-W-3 – Employer’s annual reconciliation

February 20

Cigarette Tax
CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee
HM-100 – State Occupancy Fee and Municipal Occupancy Tax monthly return

Sales and Use Tax
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 and Vapor Products Tax
TPT-10 – 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

February 25

Motor Fuel Tax
OMF-11 – Terminal operator’s monthly report
Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

February 29
Motor Fuel Tax
TMF-10 – Transporter’s monthly report

March 10
Cigarette Tax
CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report
CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

March 16
Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending November 30 – Deadline extended to April 15
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending November 30

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

Litter Control Fee
LF-5 – Annual return

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

March 23
Motor Fuel Tax
DMF-10 – Distributor’s monthly return
RMF-10 – Combined Motor Fuel Tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
SMF-10 – Supplier’s monthly report

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 and Vapor Products Tax
TPT-10 – Monthly return

March 25
Motor Fuel Tax
OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

March 30
Motor Fuel Tax
TMF-10 – Transporter’s monthly report

March 31
Gross Income Tax (Employer)
1094 – Transmittal of Forms 1095 related to health insurance coverage – Deadline extended to May 15

Rev. 4/20  New Jersey Tax Calendar 1/1/20 – 12/31/20
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

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

April 15
Corporation Business Tax
CBT-100/CBT-100U/CBT-100S/BFC-1 – Extended deadline for annual return for accounting periods ending July 31 through November 30 (originally due November 15 through March 15)

Under the COVID-19 Fiscal Mitigation Act, the deadline was extended to July 15 for the following returns and payments originally due April 15:

Corporation Business Tax
CBT-100/CBT-100U/CBT-100S/BFC-1 – Annual return for accounting periods ending December 31
CBT-150/BFC-150 – Installment payment of estimated tax for 4th month of current tax year for calendar year filers (6th, 9th, or 12th months for fiscal year filers)
CBT-200-T/BFC-200-T – Tentative return and application for extension of time to file Corporation Business Tax return or Banking and Financial Corporation tax return for calendar year filers. Extension period is 6 months from original April 15 due date
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending December 31

Gross Income Tax (Individual)
NJ-1040 – Resident return
NJ-1040-HW – Property Tax Credit/Wounded Warrior Caregivers 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 (5½ months for NJ-1041) from original April 15 due date

Partnerships
NJ-1065/NJ-CBT-1065 – Partnership return for calendar year filers
PART-200-T – Partnership application for extension of time to file NJ-1065 for calendar year filers. Extension period is 5 months from original April 15 due date
CBT-206 – Partnership application for extension of time to file NJ-CBT-1065 for calendar year filers. Extension period is 5 months from original April 15 due date

April 20
9-1-1 System and Emergency Response Fee
ERF-100 – Quarterly return

Cigarette Tax
CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee
HM-100 – State Occupancy Fee and Municipal Occupancy Tax monthly return

Motor Vehicle Tire Fee
TIR-100 – Quarterly return

Nursing Home Provider Assessment
NHA-100 – Quarterly return

Recycling Tax
RC-100 – Quarterly return

Sales and Use Tax
ST-50 – Quarterly return
ST-250 – Combined Atlantic City Luxury Tax and State Sales Tax monthly return
**ST-350** – Cape May County Tourism Sales Tax and Tourism Assessment monthly return

**ST-450** – Salem County Sales and Use Tax quarterly return

**UZ-50** – Combined State Sales and Use Tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District Sales Tax monthly return

**Spill Compensation and Control Tax**

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

**Sports and Entertainment Facility Tax – Millville**

**SM-100** – Quarterly return

**Tobacco and Vapor Products Tax**

**TPT-10** – Monthly return

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**May 11**

**Cigarette Tax**

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

**Meadowlands Regional Hotel Use Assessment**

**MRA-100** – Monthly return

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**May 15**

**Corporation Business Tax**

**CBT-100/CBT-100U** – 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 for fiscal year filers

**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

**1094** – Extended deadline for transmittal of Forms 1095 related to health insurance coverage

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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

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**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

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**April 22**

**Motor Fuel Tax**

**DMF-10** – Distributor’s monthly return

**RMF-10** – Combined Motor Fuel Tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

**SMF-10** – Supplier’s monthly report

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**April 27**

**Motor Fuel Tax**

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

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**April 30**

**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-188** – Annual Use Tax return for qualified nonseller businesses
June 15

**Corporation Business Tax**

- **CBT-100/CBT-100U** – Annual return for accounting periods ending February 28
- **CBT-150** – Installment payment of estimated tax for 6th month of current tax year for calendar year filers (4th, 9th, or 12th months for fiscal year filers)
- **CBA-1** – Notice of Business Activities report by foreign corporations with periods ending February 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

June 1

**Motor Fuel Tax**

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

June 10

**Cigarette Tax**

- **CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report
- **CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report
- **CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

**Meadowlands Regional Hotel Use Assessment**

- **MRA-100** – Monthly return

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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 and Vapor Products Tax**

- **TPT-10** – Monthly return

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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 26**

**Motor Fuel Tax**

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

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**Petroleum Products Gross Receipts Tax**

- **PPT-41** – Monthly remittance

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**June 1**

**Motor Fuel Tax**

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

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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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Spill Compensation and Control Tax
  SCC-5 – Monthly return
  SCC-6 – Public storage terminal information return

Tobacco and Vapor Products Tax
  TPT-10 – Monthly return

June 25
Motor Fuel Tax
  OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax
  PPT-41 – Monthly remittance

June 30
Motor Fuel Tax
  TMF-10 – Transporter’s monthly report

Cigarette Tax
  CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report
  CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report
  CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment
  MRA-100 – Monthly return

July 10

Meadowlands Regional Hotel Use Assessment
  MRA-100 – Monthly return

July 15 – continued
The deadline for the following returns and payments that were originally due April 15, was extended to July 15 by the COVID-19 Fiscal Mitigation Act:

Corporation Business Tax
  CBT-100/CBT-100U/CBT-100S/BFC-1 – Annual return for accounting periods ending December 31
  CBT-150/BFC-150 – Installment payment of estimated tax originally due April 15
  CBT-200-T/BFC-200-T – Tentative return and application for extension of time to file Corporation Business Tax return or Banking and Financial Corporation tax return for calendar year filers. Extension period is 6 months from original April 15 due date
  CBA-1 – Notice of Business Activities report by foreign corporations with periods ending December 31

Gross Income Tax (Individual)
  NJ-1040 – Resident return
  NJ-1040-HW – Property Tax Credit/Wounded Warrior Caregivers 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 (5½ months for NJ-1041) from original April 15 due date

Partnerships
  NJ-1065/NJ-CBT-1065 – Partnership return for calendar year filers
  PART-200-T – Partnership application for extension of time to file NJ-1065 for calendar year filers. Extension period is 5 months from original April 15 due date
  CBT-206 – Partnership application for extension of time to file NJ-CBT-1065 for calendar year filers. Extension period is 5 months from original April 15 due date
### July 20

**9-1-1 System and Emergency Response Fee**
- **ERF-100** – Quarterly return

**Cigarette Tax**
- **CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers
- **MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

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

**Motor Vehicle Tire Fee**
- **TIR-100** – Quarterly return

**Nursing Home Provider Assessment**
- **NHA-100** – Quarterly return

**Recycling Tax**
- **RC-100** – Quarterly return

**Sales and Use Tax**
- **ST-50** – Quarterly return
- **ST-250** – Combined Atlantic City Luxury Tax and State Sales Tax monthly return
- **ST-350** – Cape May County Tourism Sales Tax and Tourism Assessment monthly return
- **ST-450** – Salem County Sales and Use Tax quarterly return
- **UZ-50** – Combined State Sales and Use Tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District Sales Tax monthly return

**Spill Compensation and Control Tax**
- **SCC-5** – Monthly return
- **SCC-6** – Public storage terminal information return

**Sports and Entertainment Facility Tax – Millville**
- **SM-100** – Quarterly return

**Tobacco and Vapor Products Tax**
- **TPT-10** – Monthly return

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### July 27

**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

**Petroleum Products Gross Receipts Tax**
- **PPT-10** – Quarterly return

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### July 30

**Gross Income Tax (Employer)**
- **NJ-927** or **NJ-927-W** – Employer’s quarterly report
- **CBA-1** – Notice of Business Activities report by foreign corporations with periods ending April 30

**Motor Fuel Tax**
- **OMF-11** – Terminal operator’s monthly report
- **TMF-10** – Transporter’s monthly report

**Motor Sales Tax**
- **MSS-50** – Manufacturer’s monthly report

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### July 31

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

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### August 10

**Cigarette Tax**
- **CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report
- **CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report
- **CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

**Meadowlands Regional Hotel Use Assessment**
- **MRA-100** – Monthly return

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### August 17

**Corporation Business Tax**
- **CBT-100/CBT-100U** – 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 for fiscal year filers
- **CBA-1** – Notice of Business Activities report by foreign corporations with periods ending April 30
Gross Income Tax (Employer)

**NJ-500** – Employer’s monthly remittance

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**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 and Vapor Products Tax

**TPT-10** – Monthly return

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**August 24**

Motor Fuel Tax

**DMF-10** – Distributor’s monthly return

**RMF-10** – Combined Motor Fuel Tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

**SMF-10** – Supplier’s monthly report

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**August 25**

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

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**August 31**

Motor Fuel Tax

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

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**September 10**

Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment

**MRA-100** – Monthly return

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**September 15**

Corporation Business Tax

**CBT-100/CBT-100U** – Annual return for accounting periods ending May 31

**CBT-150** – Installment payment of estimated tax for 9th month of current tax year for calendar year filers (4th, 6th, or 12th months for fiscal year filers)

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending May 31

Gross Income Tax (Employer)

**NJ-500** – Employer’s monthly remittance

Gross Income Tax (Individual)

**NJ-1040-ES** – Installment payment of estimated tax for third quarter of current tax year

Partnerships

**NJ-1065** – Partnership return for calendar year filers who requested a 5-month extension

**NJ-CBT-1065** – Partnership return for calendar year filers who requested a 5-month extension

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**September 21**

Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee
HM-100 – State Occupancy Fee and Municipal Occupancy Tax monthly return

Sales and Use Tax
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 and Vapor Products Tax
TPT-10 – 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

September 22
Motor Fuel Tax
OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

September 25
Motor Fuel Tax

September 30
Gross Income Tax (Individual)
NJ-1041 – Fiduciary return for filers who requested a 5½ -month extension

Motor Fuel Tax
TMF-10 – Transporter’s monthly report

October 13
Cigarette Tax
CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report
CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

October 15
Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending June 30
CBT-100/CBT-100U/CBT-100S/BFC-1 – Annual return for accounting periods ending December 31 for filers who requested a 6-month extension
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending June 30

Gross Income Tax (Individual)
NJ-1040 – Resident return for filers who requested a 6-month extension
NJ-1040NR or NJ-1080C – Nonresident return for filers who requested a 6-month extension

October 20
9-1-1 System and Emergency Response Fee
ERF-100 – Quarterly return

Cigarette Tax
CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey
Hotel/Motel Occupancy Fee  
**HM-100** – State Occupancy Fee and Municipal Occupancy Tax monthly return

Motor Vehicle Tire Fee  
**TIR-100** – Quarterly return

Nursing Home Provider Assessment  
**NHA-100** – Quarterly return

Recycling Tax  
**RC-100** – Quarterly return

Sales and Use Tax  
**ST-50** – Quarterly return  
**ST-250** – Combined Atlantic City Luxury Tax and State Sales Tax monthly return  
**ST-350** – Cape May County Tourism Sales Tax and Tourism Assessment monthly return  
**ST-450** – Salem County Sales and Use Tax quarterly return  
**UZ-50** – Combined State Sales and Use Tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District Sales Tax monthly return

Spill Compensation and Control Tax  
**SCC-5** – Monthly return  
**SCC-6** – Public storage terminal information return

Sports and Entertainment Facility Tax – Millville  
**SM-100** – Quarterly return

Tobacco and Vapor Products Tax  
**TPT-10** – Monthly return

October 22

Motor Fuel Tax  
**DMF-10** – Distributor’s monthly return  
**RMF-10** – Combined Motor Fuel Tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)  
**SMF-10** – Supplier’s monthly report

October 26

Motor Fuel Tax  
**OMF-11** – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax  
**PPT-10** – Quarterly return

October 30

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

Motor Fuel Tax  
**TMF-10** – Transporter’s monthly report

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

Property Tax Reimbursement (Senior Freeze)  
**PTR-1** or **PTR-2** – 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.

Meadowlands Regional Hotel Use Assessment  
**MRA-100** – Monthly return

November 16

Corporation Business Tax  
**CBT-100/ CBT-100U** – 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 for fiscal year filers  
**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending July 31

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

November 20

Cigarette Tax  
**CR-1** or **CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Form/Return Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 23</td>
<td><strong>Motor Fuel Tax</strong></td>
<td><strong>DMF-10</strong> – Distributor’s monthly return&lt;br&gt;<strong>RMF-10</strong> – Combined Motor Fuel Tax return&lt;br&gt;<strong>SMF-10</strong> – Supplier’s monthly report</td>
</tr>
<tr>
<td>November 25</td>
<td><strong>Motor Fuel Tax</strong></td>
<td><strong>OMF-11</strong> – Terminal operator’s monthly report</td>
</tr>
<tr>
<td></td>
<td><strong>Petroleum Products Gross Receipts Tax</strong></td>
<td><strong>PPT-41</strong> – Monthly remittance</td>
</tr>
<tr>
<td>November 30</td>
<td><strong>Motor Fuel Tax</strong></td>
<td><strong>TMF-10</strong> – Transporter’s monthly report</td>
</tr>
<tr>
<td>December 10</td>
<td><strong>Cigarette Tax</strong></td>
<td><strong>CWIP-1 and CWIP-2</strong> – Wholesale dealer’s monthly informational and purchases report&lt;br&gt;<strong>CDIS-1 and CDIS-2</strong> – Distributor’s monthly informational and sales report&lt;br&gt;<strong>CR-1 or CNR-1</strong> – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used</td>
</tr>
<tr>
<td>December 15</td>
<td><strong>Corporation Business Tax</strong></td>
<td><strong>CBT-100/CBT-100U</strong> – Annual return for accounting periods ending August 31&lt;br&gt;<strong>CBT-150</strong> – Installment payment of estimated tax for 12th month of current tax year for calendar year filers (4th, 6th, or 9th months for fiscal year filers)&lt;br&gt;<strong>CBA-1</strong> – Notice of Business Activities report by foreign corporations with periods ending August 31</td>
</tr>
<tr>
<td></td>
<td><strong>Gross Income Tax (Employer)</strong></td>
<td><strong>NJ-500</strong> – Employer’s monthly remittance</td>
</tr>
<tr>
<td>December 21</td>
<td><strong>Cigarette Tax</strong></td>
<td><strong>CR-1 or CNR-1</strong> – Monthly report of cigarettes sold or used by distributors and/or manufacturers&lt;br&gt;<strong>MSS-1</strong> – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey</td>
</tr>
<tr>
<td></td>
<td><strong>Hotel/Motel Occupancy Fee</strong></td>
<td><strong>HM-100</strong> – State Occupancy Fee and Municipal Occupancy Tax monthly return</td>
</tr>
<tr>
<td></td>
<td><strong>Sales and Use Tax</strong></td>
<td><strong>ST-51</strong> – Monthly remittance&lt;br&gt;<strong>ST-250</strong> – Combined Atlantic City Luxury Tax and State Sales Tax monthly return&lt;br&gt;<strong>ST-350</strong> – Cape May County Tourism Sales Tax and Tourism Assessment monthly return&lt;br&gt;<strong>ST-451</strong> – Salem County Sales and Use Tax monthly remittance</td>
</tr>
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<td></td>
<td><strong>Petroleum Products Gross Receipts Tax</strong></td>
<td><strong>ST-51</strong> – Monthly remittance&lt;br&gt;<strong>ST-250</strong> – Combined Atlantic City Luxury Tax and State Sales Tax monthly return&lt;br&gt;<strong>ST-350</strong> – Cape May County Tourism Sales Tax and Tourism Assessment monthly return&lt;br&gt;<strong>ST-451</strong> – Salem County Sales and Use Tax monthly remittance</td>
</tr>
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<td><strong>Spill Compensation and Control Tax</strong></td>
<td><strong>SCC-5</strong> – Monthly return&lt;br&gt;<strong>SCC-6</strong> – Public storage terminal information return</td>
</tr>
<tr>
<td></td>
<td><strong>Tobacco and Vapor Products Tax</strong></td>
<td><strong>TPT-10</strong> – Monthly return</td>
</tr>
</tbody>
</table>
**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 and Vapor Products Tax**

*TPT-10* – Monthly return

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**December 22**

**Motor Fuel Tax**

*DMF-10* – Distributor’s monthly return

*RMF-10* – Combined Motor Fuel Tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)

*SMF-10* – Supplier’s monthly report

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**December 28**

**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