



# New Jersey Tax Calendar

## January 1, 2023 – December 31, 2023

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 17

#### Corporation Business Tax

- CBT-100/CBT-100U** – Annual return for accounting periods ending August 31
- CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers
- CBA-1** – Notice of Business Activities report by foreign corporations with periods ending September 30

#### Gross Income Tax (Individual)

- NJ-1040-ES** – Installment payment of estimated tax for fourth quarter of previous tax year

#### Pass-Through Business Alternative Income Tax

- PTE-150** – Installment payment of estimated tax for fourth quarter of previous tax year

### January 20

#### 9-1-1 System and Emergency Response Fee

- ERF-100** – Quarterly return

#### Cigarette Tax

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

#### Hotel/Motel Occupancy Fee

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

#### Motor Vehicle Tire Fee

- TIR-100** – Quarterly return

#### Nursing Home Provider Assessment

- NHA-100** – Quarterly return

#### Recycling Tax

- RC-100** – Quarterly return

#### Sales and Use Tax

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

#### Social Equity Excise Fee

- SF-100** – Class 1 Cannabis Cultivator license holder monthly return

#### Spill Compensation and Control Tax

- SCC-5** – Monthly return
- SCC-6** – Public storage terminal information return

**Sports and Entertainment Facility Tax – Millville**  
[SM-100](#) – Quarterly return

**Tobacco and Vapor Products Tax**  
[TPT-10](#) – Monthly return

### January 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

### January 25

**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 15

**Corporation Business Tax**

[CBT-100/CBT-100U](#) – Annual return for accounting periods ending September 30  
[CBT-150](#) – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers  
[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending October 31

**Gross Income Tax (Employer)**

[NJ-500](#) – Employer's monthly remittance  
[NJ-W-3](#) – Employer's annual reconciliation

### February 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](#) – Cape May County Tourism Sales Tax and Tourism Assessment monthly return  
[ST-451](#) – Salem County Sales and Use Tax monthly remittance  
[UZ-50](#) – Combined State Sales and Use Tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District Sales Tax monthly return

**Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

**Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return  
[SCC-6](#) – Public storage terminal information return

**Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

## February 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 27

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

- [PPT-41](#) – Monthly remittance

## February 28

### ANCHOR Benefit

- [ANCHOR-H](#) or [ANCHOR-T](#) – Extended filing deadline for 2019 application (originally due December 30, 2022)

## March 2

### Motor Fuel Tax

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

## March 10

### Cigarette Tax

- [CWIP-1](#) and [CWIP-2](#) – Wholesale dealer's monthly informational and purchases report
- [CDIS-1](#) and [CDIS-2](#) – Distributor's monthly informational and sales report
- [CR-1](#) or [CNR-1](#) – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

### Meadowlands Regional Hotel Use Assessment

- [MRA-100](#) – Monthly return

## March 15

### Corporation Business Tax

- [CBT-100/CBT-100U](#) – Annual return for accounting periods ending October 31
- [CBT-150](#) – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers
- [CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending November 30

### Gross Income Tax (Employer)

- [NJ-500](#) – Employer's monthly remittance

### Litter Control Fee

- [LF-5](#) – Annual return

### Pass-Through Business Alternative Income Tax

- [PTE-100](#) – Pass-Through Business Alternative Income Tax return for calendar year filers
- [PTE-200-T](#) – Application for extension of time to file PTE-100 for calendar year filers. Extension period is 6 months from original March 15 due date

## March 20

### Cigarette Tax

- [CR-1](#) or [CNR-1](#) – Monthly report of cigarettes sold or used by distributors and/or manufacturers
- [MSS-1](#) – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

- [HM-100](#) – State Occupancy Fee and Municipal Occupancy Tax monthly return

### Sales and Use Tax

- [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

### Social Equity Excise Fee

- [SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

### Spill Compensation and Control Tax

- [SCC-5](#) – Monthly return
- [SCC-6](#) – Public storage terminal information return

### Tobacco and Vapor Products Tax

- [TPT-10](#) – Monthly return

## March 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

## March 27

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

- [PPT-41](#) – Monthly remittance

## March 30

### Motor Fuel Tax

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

## March 31

### Gross Income Tax (Employer)

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

## April 10

### Cigarette Tax

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

### Meadowlands Regional Hotel Use Assessment

- [MRA-100](#) – Monthly return

## April 18

### Corporation Business Tax

- [CBT-100/CBT-100U](#) – Annual return for accounting periods ending November 30
- [CBT-100S](#) – Annual return for accounting periods ending December 31
- [CBT-150/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](#) – Tentative return and application for extension of time to file Corporation Business Tax return for CBT-100S calendar year filers. Extension period is 6 months from original April 18 due date

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

### Gross Income Tax (Individual)

- [NJ-1040-ES](#) – Installment payment of estimated tax for first quarter of current tax year
- [NJ-1041](#) – Fiduciary return for calendar year filers
- [NJ-1040](#) – Resident return
- [NJ-1040-HW](#) – Property Tax Credit/Wounded Warrior Caregivers Credit application
- [NJ-1040NR](#) – Nonresident return
- [NJ-1080C](#) – Composite nonresident return
- [NJ-630](#) – Application for extension of time to file resident, nonresident, or fiduciary return. Extension period is 6 months (5½ months for NJ-1041) from original April 18 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 18 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 18 due date

### Pass-Through Business Alternative Income Tax

- [PTE-150](#) – Installment payment of estimated tax for first quarter of current tax year

## April 20

### 9-1-1 System and Emergency Response Fee

- ERF-100** – Quarterly return

### Cigarette Tax

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

**Hotel/Motel Occupancy Fee**

[HM-100](#) – State Occupancy Fee and Municipal Occupancy Tax monthly return

**Motor Vehicle Tire Fee**

[TIR-100](#) – Quarterly return

**Nursing Home Provider Assessment**

[NHA-100](#) – Quarterly return

**Recycling Tax**

[RC-100](#) – Quarterly return

**Sales and Use Tax**

[ST-50](#) – Quarterly return

[ST-250](#) – Combined Atlantic City Luxury Tax and State Sales Tax monthly return

[ST-350](#) – Cape May County Tourism Sales Tax and Tourism Assessment monthly return

[ST-450](#) – Salem County Sales and Use Tax quarterly return

[UZ-50](#) – Combined State Sales and Use Tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District Sales Tax monthly return

**Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

**Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

**Sports and Entertainment Facility Tax – Millville**

[SM-100](#) – Quarterly return

**Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

**April 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

**April 25****Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

[PPT-10](#) – Quarterly return

**May 1****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

**Sales and Use Tax**

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

**Meadowlands Regional Hotel Use Assessment**

[MRA-100](#) – Monthly return

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

[CBT-100/CBT-100U/BFC-1](#) – Annual return for accounting periods ending December 31

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

[CBT-200-T/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 CBT-100, CBT-100U, and BFC-1 calendar year filers. Extension period is 6 months from original May 15 due date.

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

**Gross Income Tax (Employer)**

[NJ-500](#) – Employer's monthly remittance

## May 22

### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

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

### Motor Fuel Tax

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

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

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

### Sales and Use Tax

**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

### Social Equity Excise Fee

**SF-100** – Class 1 Cannabis Cultivator license holder monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

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

### Tobacco and Vapor Products Tax

**TPT-10** – Monthly return

## May 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## May 30

### Motor Fuel Tax

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

## June 12

### Cigarette Tax

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

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

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

### Meadowlands Regional Hotel Use Assessment

**MRA-100** – Monthly return

## June 15

### Corporation Business Tax

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

**CBT-150/BFC-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

### Pass-Through Business Alternative Income Tax

**PTE-150** – Installment payment of estimated tax for second quarter of current tax year

## June 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

### Social Equity Excise Fee

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

### Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

### Tobacco and Vapor Products Tax

[TPT-10](#) – Monthly return

## June 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

## June 26

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## June 30

### Motor Fuel Tax

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

## July 10

### Cigarette Tax

[CWIP-1](#) and [CWIP-2](#) – Wholesale dealer's monthly informational and purchases report

[CDIS-1](#) and [CDIS-2](#) – Distributor's monthly informational and sales report

[CR-1](#) or [CNR-1](#) – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

### Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Monthly return

## July 17

### Corporation Business Tax

[CBT-100](#)/[CBT-100U](#) – 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 for fiscal year filers

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

## July 20

### 9-1-1 System and Emergency Response Fee

[ERF-100](#) – Quarterly return

### Cigarette Tax

[CR-1](#) or [CNR-1](#) – Monthly report of cigarettes sold or used by distributors and/or manufacturers

[MSS-1](#) – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

[HM-100](#) – State Occupancy Fee and Municipal Occupancy Tax monthly return

### Motor Vehicle Tire Fee

[TIR-100](#) – Quarterly return

### Nursing Home Provider Assessment

[NHA-100](#) – Quarterly return

### Recycling Tax

[RC-100](#) – Quarterly return

### Sales and Use Tax

[ST-50](#) – Quarterly return

**ST-250** – Combined Atlantic City Luxury Tax and State Sales Tax monthly return

**ST-350** – Cape May County Tourism Sales Tax and Tourism Assessment monthly return

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

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

#### **Social Equity Excise Fee**

**SF-100** – Class 1 Cannabis Cultivator license holder monthly return

#### **Spill Compensation and Control Tax**

**SCC-5** – Monthly return

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

#### **Sports and Entertainment Facility Tax – Millville**

**SM-100** – Quarterly return

#### **Tobacco and Vapor Products Tax**

**TPT-10** – Monthly return

### **July 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

### **July 25**

#### **Motor Fuel Tax**

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

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

**PPT-10** – Quarterly return

### **July 31**

#### **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

### **August 10**

#### **Cigarette Tax**

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

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

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

#### **Meadowlands Regional Hotel Use Assessment**

**MRA-100** – Monthly return

### **August 15**

#### **Corporation Business Tax**

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

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

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending April 30

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

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

### **August 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** – Cape May County Tourism Sales Tax and Tourism Assessment monthly return

**ST-451** – Salem County Sales and Use Tax monthly remittance



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

**Social Equity Excise Fee**

**SF-100** – Class 1 Cannabis Cultivator license holder monthly return

**Spill Compensation and Control Tax**

**SCC-5** – Monthly return

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

**Tobacco and Vapor Products Tax**

**TPT-10** – Monthly return

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**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

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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 30**

**Motor Fuel Tax**

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

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**September 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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**September 15**

**Corporation Business Tax**

**CBT-100/CBT-100U** – Annual return for accounting periods ending April 30

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

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

**Gross Income Tax (Employer)**

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

**Gross Income Tax (Individual)**

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

**Partnerships**

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

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

**Pass-Through Business Alternative Income Tax**

**PTE-100** – Return for filers who requested a 6-month extension

**PTE-150** – Installment payment of estimated tax for third quarter of current tax year

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**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

### **Social Equity Excise Fee**

**SF-100** – Class 1 Cannabis Cultivator license holder monthly return

### **Spill Compensation and Control Tax**

**SCC-5** – Monthly return

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

### **Tobacco and Vapor Products Tax**

**TPT-10** – Monthly return

## **September 22**

### **Motor Fuel Tax**

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

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

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

## **September 25**

### **Motor Fuel Tax**

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

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

**PPT-41** – Monthly remittance

## **October 2**

### **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 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

## **October 16**

### **Corporation Business Tax**

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

**CBT-100S** – Annual return for accounting periods ending December 31 for filers who requested a 6-month extension

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

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending June 30

### **Gross Income Tax (Individual)**

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

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

## **October 20**

### **9-1-1 System and Emergency Response Fee**

**ERF-100** – Quarterly return

### **Cigarette Tax**

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### **Hotel/Motel Occupancy Fee**

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

### **Motor Vehicle Tire Fee**

**TIR-100** – Quarterly return

### **Nursing Home Provider Assessment**

**NHA-100** – Quarterly return

## Recycling Tax

[RC-100](#) – Quarterly return

## Sales and Use Tax

[ST-50](#) – Quarterly return

[ST-250](#) – Combined Atlantic City Luxury Tax and State Sales Tax monthly return

[ST-350](#) – Cape May County Tourism Sales Tax and Tourism Assessment monthly return

[ST-450](#) – Salem County Sales and Use Tax quarterly return

[UZ-50](#) – Combined State Sales and Use Tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District Sales Tax monthly return

## Social Equity Excise Fee

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

## Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

## Sports and Entertainment Facility Tax – Millville

[SM-100](#) – Quarterly return

## Tobacco and Vapor Products Tax

[TPT-10](#) – Monthly return

### October 23

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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

### October 25

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## Motor Fuel Tax

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

## Petroleum Products Gross Receipts Tax

[PPT-10](#) – Quarterly return

### October 30

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## 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

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## 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 13

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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.

## Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Monthly return

### November 15

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## Corporation Business Tax

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

[CBT-100/CBT-100U/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 July 31

## Gross Income Tax (Employer)

[NJ-500](#) – Employer's monthly remittance

### November 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

## Social Equity Excise Fee

[SF-100](#) – Class 1 Cannabis Cultivator license holder monthly return

## Spill Compensation and Control Tax

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

## Tobacco and Vapor Products Tax

[TPT-10](#) – Monthly return

## November 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

## November 27

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## November 30

### Motor Fuel Tax

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

## December 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

## December 15

### Corporation Business Tax

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

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

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

### Gross Income Tax (Employer)

[NJ-500](#) – Employer's monthly remittance

## December 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

**Social Equity Excise Fee**

[SF-100](#) – Class 1 Cannabis Cultivator license  
holder monthly return

**Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information  
return

**Tobacco and Vapor Products Tax**

[TPT-10](#) – Monthly return

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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 26**

**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance