



New Jersey Tax Calendar

January 1, 2021 – December 31, 2021

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 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

January 15

Corporation Business Tax

- CBT-100/CBT-100U** – Annual return for accounting periods ending August 31 – **Deadline extended to May 17**
- 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

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 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

January 25

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

[PPT-10](#) – Quarterly return

February 1

Domestic Security Fee

[DSF-100](#) – Quarterly return

Gross Income Tax (Employer)

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

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

Motor Fuel Tax

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

February 10

Cigarette Tax

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

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

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

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Monthly return

February 16

Corporation Business Tax

[CBT-100](#)/[CBT-100U](#) – Annual return for accounting periods ending September 30 – **Deadline extended to May 17**

[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 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

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 25

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

March 1

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-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

The following returns and payments can be filed through May 17 without penalty or interest:

[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 18

Corporation Business Tax

[CBT-100/CBT-100U](#) – Annual return for accounting periods ending October 31 – **Deadline extended to May 17**

March 22

Cigarette Tax

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

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

Hotel/Motel Occupancy Fee

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

Motor 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

April 12

Cigarette Tax

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

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Monthly return

April 15

Corporation Business Tax

[CBT-100/CBT-100U](#) – Annual return for accounting periods ending November 30
Deadline extended to May 17

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

Deadline extended to May 17

[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 15 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

The deadline was extended to May 17 for the following returns and payments:

[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 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**

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

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 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

April 26

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

[PPT-10](#) – Quarterly return

April 30

Domestic Security Fee

[DSF-100](#) – Quarterly return

Gross Income Tax (Employer)

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

Motor Fuel Tax

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

May 3

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 17

Corporation Business Tax (automatic extension)

[CBT-100/CBT-100U/BFC-1](#) – Extended deadline for annual return for accounting periods ending July 31 through November 30 (originally due December 15 through April 15)

[CBT-100S](#) – Extended deadline for annual return for accounting periods ending July 31 through December 31 (originally due November 15 through April 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 17 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

Gross Income Tax (Individual)

The deadline for the following returns and payments that were originally due April 15, was extended to May 17.

[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 15 due date**

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 and Vapor Products Tax

[TPT-10](#) – Monthly return

May 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

May 25

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

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

June 15

Corporation Business Tax

[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 16

Corporation Business Tax

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

June 21

Cigarette Tax

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

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

Hotel/Motel Occupancy Fee

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

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

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 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

July 12

Cigarette Tax

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

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

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

Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Monthly return

July 15

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

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 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

July 26

Motor Fuel Tax

OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax

PPT-10 – 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

August 2

Domestic Security Fee

DSF-100 – Quarterly return

August 10

Cigarette Tax

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

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

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

Meadowlands Regional Hotel Use Assessment

MRA-100 – Monthly return

August 16

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 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

August 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

August 25

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

Meadowlands Regional Hotel Use Assessment

MRA-100 – Monthly return

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

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 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 27

Motor Fuel Tax

OMF-11 – Terminal operator's monthly report

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

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 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

October 15

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

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 25

Motor Fuel Tax

OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax

PPT-10 – Quarterly return

November 1

Domestic Security Fee

DSF-100 – Quarterly return

Gross Income Tax (Employer)

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

Motor Fuel Tax

TMF-10 – Transporter’s monthly report

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 15

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 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

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 26

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 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

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

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

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

December 27

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

December 30

Motor Fuel Tax

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