



# New Jersey Tax Calendar

## January 1, 2024 – December 31, 2024

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 2

#### Motor Fuel Tax

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

### 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 16

#### 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 22

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

**ERF-100** – Quarterly return

#### Cigarette Tax

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

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

#### Hotel/Motel Occupancy Fee

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

#### Motor Fuel Tax

[DMF-10](#) – Distributor's monthly return

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

[SMF-10](#) – Supplier's monthly report

#### Motor Vehicle Tire Fee

[TIR-100](#) – Quarterly return

#### Nursing Home Provider Assessment

[NHA-100](#) – Quarterly return

#### Recycling Tax

[RC-100](#) – Quarterly return

#### Sales and Use Tax

[ST-50](#) – Quarterly return

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

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

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

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

**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 25**

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**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

[PPT-10](#) – Quarterly return

**January 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

**January 31**

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**Domestic Security Fee**

[DSF-100](#) – Quarterly return

**Gross Income Tax (Employer)**

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

**February 12**

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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

**February 15**

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**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 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

### 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 26

#### Motor Fuel Tax

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

#### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

### March 1

#### Motor Fuel Tax

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

### March 11

#### Cigarette Tax

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

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

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

#### 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 25**

#### **Motor Fuel Tax**

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

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

[PPT-41](#) – Monthly remittance

### **April 1**

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

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

#### **Motor Fuel Tax**

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

### **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 15**

#### **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](#) – 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

[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 22**

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

**ERF-100** – Quarterly return

#### **Cigarette Tax**

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

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

### Hotel/Motel Occupancy Fee

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

### Motor Fuel Tax

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

### Motor Vehicle Tire Fee

[TIR-100](#) – Quarterly return

### Nursing Home Provider Assessment

[NHA-100](#) – Quarterly return

### Recycling Tax

[RC-100](#) – Quarterly return

### Sales and Use Tax

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

### 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 25

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### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-10](#) – Quarterly return

## April 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

## May 1

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### Domestic Security Fee

[DSF-100](#) – Quarterly return

### Sales and Use Tax

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

## May 10

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### Cigarette Tax

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

### Meadowlands Regional Hotel Use Assessment

[MRA-100](#) – Monthly return

## May 15

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### Corporation Business Tax

[CBT-100/CBT-100U](#) – 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](#) – Tentative return and application for extension of time to file Corporation Business Tax return for CBT-100 and CBT-100U 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 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

## 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

## May 28

### 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 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 17

### Corporation Business Tax

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

**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 29

### 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 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

**June 25**

**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

**July 1**

**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 15**

**Corporation Business Tax**

**CBT-100/CBT-100U** – Annual return for accounting periods ending February 29

**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 22**

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

**ERF-100** – Quarterly return

**Cigarette Tax**

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

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

**Hotel/Motel Occupancy Fee**

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

**Motor Fuel Tax**

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

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

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

**Motor Vehicle Tire Fee**

**TIR-100** – Quarterly return

## **Nursing Home Provider Assessment**

[NHA-100](#) – Quarterly return

## **Recycling Tax**

[RC-100](#) – Quarterly return

## **Sales and Use Tax**

[ST-50](#) – Quarterly return

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

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

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

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

## **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 25**

### **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

## **July 31**

### **Domestic Security Fee**

[DSF-100](#) – Quarterly return

## **August 12**

### **Cigarette Tax**

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

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

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

### **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 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

**August 22**

**Motor Fuel Tax**

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

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

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

**August 26**

**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

**August 30**

**Motor Fuel Tax**

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

**September 10**

**Cigarette Tax**

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

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

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

**Meadowlands Regional Hotel Use Assessment**

**MRA-100** – Monthly return

**September 16**

**Corporation Business Tax**

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

**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

**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

#### **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 23**

#### **Motor Fuel Tax**

[DMF-10](#) – Distributor's monthly return

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

[SMF-10](#) – Supplier's monthly report

### **September 25**

#### **Motor Fuel Tax**

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

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

[PPT-41](#) – Monthly remittance

### **September 30**

#### **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 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 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

**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 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

**October 30****Gross Income Tax (Employer)**

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

**Motor Fuel Tax**

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

**October 31****Domestic Security Fee**

[DSF-100](#) – Quarterly return

**Property Tax Reimbursement (Senior Freeze)**

[PTR-1](#) or [PTR-2](#) – Application for senior/ disabled resident property tax "freeze"

**November 12****Cigarette Tax**

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

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

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

**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](#) – 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****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 25

### Motor Fuel Tax

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

### Petroleum Products Gross Receipts Tax

[PPT-41](#) – Monthly remittance

## December 2

### 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 16

### Corporation Business Tax

**CBT-100/CBT-100U** – Annual return for accounting periods ending July 31  
[CBT-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 23**

**Motor Fuel Tax**

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

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

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

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**December 26**

**Motor Fuel Tax**

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

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

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**December 30**

**Motor Fuel Tax**

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