

**Form IHB-1**

**Intoxicating Hemp Beverage Wholesaler  
Tax Return**

**4/26**

Date Received

**State of New Jersey  
Department of Treasury  
Division of Taxation**

DLN

**Federal ID Number**

**Send this Return to:**

**Taxpayer Name**

**Division of Revenue and  
Enterprise Services  
PO Box 276  
Trenton, NJ 08646-0276**

**Address**

**Make Payment to:  
NJ Division of Taxation**

**Return and payment are due on or  
before:**

**December 21, 2026**

**1 Total gallons of intoxicating hemp beverages  
sold into and within NJ from April 13 through  
November 13, 2026**

**2 Tax Rate**

**\$3.75 per gallon**

**3 Tax Due (Line 1 times line 2)**

**4 Penalty & Interest**

**5 Total Amount Due (Add line 3 and line 4)**

Declaration: I declare, under the penalties provided by law, that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, this declaration is based on all the information relating to the matters required to be reported in the return of which they have knowledge.

Taxpayer Signature

Title

Date

Printed Taxpayer Name

Phone Number

Taxpayer ID#

Paid Preparer Signature

Preparer's Address

Preparer's ID#

# Intoxicating Hemp Beverage Wholesaler Tax Return Instructions

## Purpose of Form IHB-1

Holders of a valid New Jersey Plenary Wholesale License that sold intoxicating hemp beverages into and within New Jersey from April 13 through November 13, 2026, must file Form IHB-1 and pay the tax due. Penalties and interest are imposed whenever tax is paid after the original due date.

## When to File

The IHB-1 must be filed on or before December 21, 2026. This is a one-time return covering the period of April 13, 2026, through November 13, 2026.

## How to File

Form IHB-1 must be filed by paper with **Division of Revenue and Enterprise Services, PO Box 276, Trenton, NJ 08646-0276**. Payments must be made by check or money order to **NJ Division of Taxation**. There is no online payment option for this return.

## Completing the Return

**Line 1** – Enter the total gallons of intoxicating hemp beverages sold into and within New Jersey from April 13, 2026, through November 13, 2026. If a conversion from ounces to gallons is needed, round the calculation to two decimal places.

**Line 2** – The Tax Rate of \$3.75 is pre-filled.

**Line 3** – Multiply line 1 by line 2 to calculate the total tax due.

**Line 4** – Calculate any penalty and interest if necessary. (See section below for details)

**Line 5** – Add line 3 and line 4 to calculate the total amount due.

## Penalties and Interest

**Late Filing Penalty** – Wholesalers may be subject to a penalty of 5% per month or part of a month, up to a maximum of 25% of the balance of tax due with the return. A penalty of \$100 per month or part of a month that the return is late may also be imposed.

**Late Payment Penalty** – 5% of the outstanding tax balance may be imposed.

**Interest** – 3% above the prime rate for every month or part of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due will become part of the balance on which interest is charged.