New Jersey Tax Calendar
January 1, 2005 – December 31, 2005

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.

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

January 18
Corporation Business Tax
CBT-100 – Annual return for accounting periods ending September 30
CAR-100 – Annual report for accounting periods ending September 30
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
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

Homestead Rebate
HR-1040 – Extended filing deadline for tax year 2003
Homestead Rebate Applications for eligible homeowners and tenants not required to file a New Jersey income tax return for 2003

Outdoor Advertising Fee
OA-100 – Quarterly return

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

Cosmetic Medical Procedures Gross Receipts Tax
CMPT-100 – Quarterly return

Hotel/Motel Occupancy Fee
HM-100 – State occupancy fee and municipal occupancy tax monthly return

Motor Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Motor Vehicle Tire Fee
TIR-100 – Quarterly return

Sales and Use Tax
ST-20 – New Jersey/New York combined quarterly return
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

Tobacco Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

January 25
Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

January 31
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 Fuels Tax
GCC-1 – Fuel carrier’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

February 15
Corporation Business Tax
CBT-100 – Annual return for accounting periods ending October 31
CAR-100 – Annual report for accounting periods ending October 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
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

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 Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
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 Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

February 25
Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance
**February 28**

**Gross Income Tax (Employer)**
NJ-W-3 – Employer’s annual reconciliation

**Motor Fuels Tax**
GCC-1 – Fuel carrier’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

**March 15**

**Corporation Business Tax**
CBT-100 – Annual return for accounting periods ending November 30
CAR-100 – Annual report for accounting periods ending November 30
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending November 30

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

**Litter Control Fee**
LF-5 – Annual return

**March 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

**Motor Fuels Tax**
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

**Sales and Use Tax**
ST-21 – New Jersey/New York combined monthly remittance
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 Products Wholesale Sales and Use Tax**
TP-20 – Monthly return for tobacco products

**March 28**

**Nursing Home Provider Assessment**
NHA-100 – Quarterly return (combined 3rd and 4th quarters 2004)

**Petroleum Products Gross Receipts Tax**
PPT-41 – Monthly remittance

**March 30**

**Motor Fuels Tax**
GCC-1 – Fuel carrier’s monthly report

**April 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

April 15

**Corporation Business Tax**
CBT-100 or CBT-100S – Annual return for accounting periods ending December 31
CAR-100 – Annual report for accounting periods ending December 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
CBT-200-T – Tentative return and application for extension of time to file corporation business tax return for calendar year filers. Extension period is 6 months (5 months for banking and financial business corporations)
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending December 31

**FAIR Rebate**
TR-1040 – Application for FAIR rebate by eligible tenants (filing deadline extended to October 17)

**Gross Income Tax (Individual)**
NJ-1040 or NJ-1040EZ – Resident return
NJ TeleFile or NJ WebFile – Electronically filed resident return
NJ-1040NR – Nonresident return
NJ-1040-ES – Installment payment of estimated tax for first quarter of current tax year
NJ-1041 – Fiduciary return for calendar year filers
NJ-1080-C – Composite nonresident return
NJ-630 – Application for extension of time to file resident, nonresident, or fiduciary return. Extension period is 4 months (3 months for fiduciary return)

**Outdoor Advertising Fee**
OA-100 – Quarterly return

**Partnerships**
NJ-1065 – Partnership return for calendar year filers
PART-200-T – Partnership tentative return and application for extension of time to file partnership return for certain calendar year filers (i.e., limited liability companies or limited partnerships that derive income from New Jersey sources and have corporate members or partners that do not consent to taxation). Extension period is 6 months

April 20

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

**Casino Hotel Room Fee**
CAS-RM-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

**Cosmetic Medical Procedures Gross Receipts Tax**
CMPT-100 – Quarterly return

**Hotel/Motel Occupancy Fee**
HM-100 – State occupancy fee and municipal occupancy tax monthly return

**Motor Fuels Tax**
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

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

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

**Sales and Use Tax**
ST-20 – New Jersey/New York combined quarterly return
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

Tobacco Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

April 25

Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

May 2

Domestic Security Fee
DSF-100 – Quarterly return

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

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

Sales and Use Tax
ST-18B – Annual use tax return for qualified nonvendor 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

May 16

Corporation Business Tax
CBT-100 – Annual return for accounting periods ending January 31
CAR-100 – Annual report for accounting periods ending January 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

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

Motor Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
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 Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products
**May 25**  
**Petroleum Products Gross Receipts Tax**  
PPT-41 – Monthly remittance

**May 31**  
**Motor Fuels Tax**  
GCC-1 – Fuel carrier’s monthly report

**June 1**  
**FAIR Rebate**  
FAIR Homeowner Rebate Application (filing deadline extended to October 17)  
**Property Tax Reimbursement (Senior Freeze)**  
PTR-1 or PTR-2 – Application for senior/disabled resident property tax “freeze” (filing deadline extended to October 17)

**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

**June 15**  
**Corporate Business Tax**  
CBT-100 – Annual return for accounting periods ending February 28  
CAR-100 – Annual report for accounting periods ending February 28  
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year  
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending February 28

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

**Gross Income Tax (Individual)**  
NJ-1040-ES – Installment payment of estimated tax for second quarter of current tax year

**June 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

**Motor Fuels Tax**  
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used  
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used  
GA-1X – Importer’s monthly report of gallons of fuel imported  
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use  
MFT-14 – Monthly export report  
MFT-60 – Monthly storage facility operator report

**Sales and Use Tax**  
ST-21 – New Jersey/New York combined monthly remittance  
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 Products Wholesale Sales and Use Tax**  
TP-20 – Monthly return for tobacco products

**June 27**  
**Petroleum Products Gross Receipts Tax**  
PPT-41 – Monthly remittance
**June 30**

**Motor Fuels Tax**
GCC-1 – Fuel carrier’s monthly report

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**July 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

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**July 15**

**Corporation Business Tax**
CBT-100 – Annual return for accounting periods ending March 31
CAR-100 – Annual report for accounting periods ending March 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending March 31

**Gross Income Tax (Individual)**
NJ-1041 – Fiduciary return for calendar year filers who requested a 3-month extension
NJ-630 – Application for an additional 3-month extension of time to file fiduciary return

**Outdoor Advertising Fee**
OA-100 – Quarterly return

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**July 20**

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

**Casino Hotel Room Fee**
CAS-RM-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

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**Cosmetic Medical Procedures Gross Receipts Tax**
CMPT-100 – Quarterly return

**Hotel/Motel Occupancy Fee**
HM-100 – State occupancy fee and municipal occupancy tax monthly return

**Motor Fuels Tax**
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

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

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

**Sales and Use Tax**
ST-20 – New Jersey/New York combined quarterly return
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

**Tobacco Products Wholesale Sales and Use Tax**
TP-20 – Monthly return for tobacco products
July 25
Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

August 1
Domestic Security Fee
DSF-100 – Quarterly return

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

Motor Fuels Tax
GCC-1 – Fuel carrier’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

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

FAIR Rebate
FAIR Homeowner Rebate Application – (filing deadline extended to October 17)

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

Gross Income Tax (Individual)
NJ-1040 or NJ-1040EZ – Resident return for filers who requested a 4-month extension
NJ-1040NR or NJ-1080-C – Nonresident return for filers who requested a 4-month extension

NJ-630 – Request for additional 2-month extension of time to file resident or nonresident return

August 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 Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
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 Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products
August 25

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

August 30

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

September 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

September 15

Corporation Business Tax
CBT-100 – Annual return for accounting periods ending May 31
CAR-100 – Annual report for accounting periods ending May 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
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

September 20

Cigarette Tax
CR-1 or CRN-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 Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
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 Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

September 26

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

September 30

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

October 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

**October 17**

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

**FAIR Rebate**
FAIR Homeowner Rebate Application – Extended filing deadline
TR-1040 – FAIR tenant rebate application – Extended filing deadline

**Gross Income Tax (Individual)**
NJ-1040 or NJ-1040EZ – Resident return for filers who requested an additional 2-month extension
NJ-1040NR or NJ-1080-C – Nonresident return for filers who requested an additional 2-month extension
NJ-1041 – Fiduciary return for filers who requested an additional 3-month extension

**Outdoor Advertising Fee**
OA-100 – Quarterly return

**Partnerships**
NJ-1065 – Partnership return for calendar year filers who requested a 6-month extension

**Property Tax Reimbursement (Senior Freeze)**
PTR-1 or PTR-2 – Extended filing deadline for application for senior/disabled resident property tax “freeze”

**October 20**

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

**Casino Hotel Room Fee**
CAS-RM-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

**Cosmetic Medical Procedures Gross Receipts Tax**
CMPT-100 – Quarterly return

**Hotel/Motel Occupancy Fee**
HM-100 – State occupancy fee and municipal occupancy tax monthly return

**Motor Fuels Tax**
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

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

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

**Sales and Use Tax**
ST-20 – New Jersey/New York combined quarterly return
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

Tobacco Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

October 25
Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

October 31
Domestic Security Fee
DSF-100 – Quarterly return

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

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

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

November 15
Corporation Business Tax
CBT-100 – Annual return for accounting periods ending July 31
CAR-100 – Annual report for accounting periods ending July 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
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 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

Motor Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
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 Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

November 25
Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance
November 30

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

December 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

December 15

Corporation Business Tax
CBT-100 – Annual return for accounting periods ending August 31
CAR-100 – Annual report for accounting periods ending August 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
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

Motor Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-J – Jobber’s monthly report of gallons of fuel sold or used
GA-1X – Importer’s monthly report of gallons of fuel imported
MFT-10 – Monthly report by seller-user of special fuels for sale and/or use
MFT-14 – Monthly export report
MFT-60 – Monthly storage facility operator report

Sales and Use Tax
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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 Products Wholesale Sales and Use Tax
TP-20 – Monthly return for tobacco products

December 27

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

December 30

Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report