New Jersey Tax Calendar
January 1, 2006 – December 31, 2006

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 17

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

FAIR Rebate
TR-1040 – Extended filing deadline for tax year 2004 FAIR Tenant Rebate Applications for eligible tenants not required to file a New Jersey income tax return for 2004

Gross Income Tax (Individual)
NJ-1040-ES – Installment payment of estimated tax for fourth quarter of previous tax year

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

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

January 25

Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

January 30

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

January 31

Domestic Security Fee
DSF-100 – Quarterly return

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 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
February 27
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 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
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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 27
Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

March 30
Motor Fuels Tax
GCC-1 – Fuel carrier’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

April 17

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 31)

Gross Income Tax (Individual)
NJ-1040 – 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 6 months

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

Rev. 8/06 New Jersey Tax Calendar 1/1/06 – 12/31/06
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 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

**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 15

**Corporation Business Tax**
CBT-100 – Annual return for accounting periods ending January 31

**Spill Compensation and Control Tax**
SCC-5 – Monthly return
SCC-6 – Public storage terminal information 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 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 30**

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

**June 1**

FAIR Rebate
FAIR Homeowner Rebate Application (filing deadline extended to October 31)

Property Tax Reimbursement (Senior Freeze)
PTR-1 or PTR-2 – Application for senior/disabled resident property tax “freeze” (filing deadline extended to October 31)

**June 12**

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

**June 15**

Corporation 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-L – 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 26
Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

June 30
Motor Fuels Tax
GCC-1 – Fuel carrier’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

July 17
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

Outdoor Advertising Fee
OA-100 – Quarterly return

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

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

July 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

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 31)

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

August 21

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

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

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

Motor Fuels Tax
GA-1-D – Distributor’s monthly report of gallons of fuel sold or used
GA-1-I – 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
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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 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

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 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 – 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 25

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

October 2

Motor Fuels Tax
GCC-1 – Fuel carrier’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

October 16

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

Gross Income Tax (Individual)
NJ-1040 – Resident return for filers who requested a 6-month extension
NJ-1040NR or NJ-1080-C – Nonresident return for filers who requested a 6-month extension
NJ-1041 – Fiduciary return for filers who requested a 6-month extension

Outdoor Advertising Fee
OA-100 – Quarterly return

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

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

Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

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

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

Fur Clothing Retail Gross Receipts Tax
FUR-100 – Quarterly return

October 25

Gross Income Tax (Employer)
NJ-927 or NJ-927-W – Employer’s quarterly report
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Form/Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 31</td>
<td>Domestic Security Fee</td>
<td>DSF-100 – Quarterly return</td>
</tr>
<tr>
<td></td>
<td>FAIR Rebate</td>
<td>FAIR Homeowner Rebate Application</td>
</tr>
<tr>
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<td></td>
<td>TR-1040 – Extended filing deadline</td>
</tr>
<tr>
<td></td>
<td>Property Tax Reimbursement (Senior Freeze)</td>
<td>PTR-1 or PTR-2 – Extended filing deadline for application for senior/disabled resident property tax “freeze”</td>
</tr>
<tr>
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</tr>
<tr>
<td></td>
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<td>MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey</td>
</tr>
<tr>
<td>November 27</td>
<td>Hotel/Motel Occupancy Fee</td>
<td>HM-100 – State occupancy fee and municipal occupancy tax monthly return</td>
</tr>
<tr>
<td>Hotel/Motel Occupancy Fee</td>
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<tr>
<td>Petroleum Products Gross Receipts Tax</td>
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<tr>
<td>Tobacco Products Wholesale Sales and Use Tax</td>
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<tr>
<td>Spill Compensation and Control Tax</td>
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<tr>
<td>SCC-5 – Monthly remittance</td>
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<tr>
<td>SCC-6 – Public storage terminal information return</td>
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<td>Tobacco Products Wholesale Sales and Use Tax</td>
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<tr>
<td>TP-20 – Monthly return for tobacco products</td>
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</tr>
<tr>
<td>November 30</td>
<td>Motor Fuels Tax</td>
<td>GCC-1 – Fuel carrier’s monthly report</td>
</tr>
</tbody>
</table>
**December 11**

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

**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**
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

**December 26**

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