New Jersey Tax Calendar

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 15

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

January 22

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

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

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 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 CRN-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 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-5 – 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 29

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 17

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
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 25

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

March 31

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 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

**Gross Income Tax (Individual)**

**NJ-1040** – 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

**Homestead Rebate**

**TR-1040** – Application for homestead rebate by eligible tenants (filing deadline extended to October 31)

**Note:** Homeowners do not use Form TR-1040.

**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 21

**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

**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

April 30

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

May 1

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

May 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

May 15

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 27

Petroleum Products Gross Receipts Tax  
PPT-41 – Monthly remittance
### May 30
**Motor Fuels Tax**  
GCC-1 – Fuel carrier’s monthly report

### June 2
**Homestead Rebate**  
[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 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 16
**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

**Motor Fuels Tax**  
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 25
**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 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

July 21

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

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

Recycling Tax
RC-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 30

Gross Income Tax (Employer)
NJ-927 or NJ-927-W – Employer’s quarterly report
Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report

July 31

Domestic Security Fee
DSF-100 – Quarterly return

August 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 CRN-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

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

Homestead Rebate
Homeowner Rebate Application – (filing deadline extended to October 31)

August 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-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
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

September 2

Motor Fuels Tax
GCC-1 – Fuel carrier’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

**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 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** – 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

**September 30**

**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 15**

**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

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

### 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

### 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

### Recycling Tax
- **RC-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
- **PPT-40** – Quarterly return

### Petroleum Products Gross Receipts Tax
- **PPT-40** – Quarterly return

### October 27

### October 30

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

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

### October 31

#### Domestic Security Fee
- **DSF-100** – Quarterly return
Homestead Rebate
Homeowner Rebate Application – Extended filing deadline
TR-1040 – Extended filing deadline

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

**November 10**

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

**November 17**

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 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-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

**November 25**

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 1**

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

**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

**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 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

**December 26**

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

**December 30**

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