New Jersey Tax Calendar
January 1, 2011 – December 31, 2011

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 3**
**Homestead Benefit**
Homestead Benefit Application – Extended filing deadline for 2009

**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
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 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 Fuel 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 Fuel 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
Notice for New Jersey-Based Participants
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
Sports and Entertainment Facility Tax – Millville
SM-100 – Quarterly return

Tobacco Products Wholesale Sales and Use Tax
TPT-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 Fuel 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
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 Fuel Tax
DMF-10 – Distributor’s monthly return
RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
SMF-10 – Supplier’s monthly report

Sales and Use Tax
ST-51 – Monthly remittance
ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return
ST-350 – Cape May County tourism sales tax and tourism assessment monthly return
ST-451 – Salem County sales and use tax monthly remittance
UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

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

February 25
Motor Fuel Tax
OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

February 28
Gross Income Tax (Employer)
NJ-W-3 – Employer’s annual reconciliation

Motor Fuel Tax
TMF-10 – Transporter’s monthly report
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Form/Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 10</td>
<td>Cigarette Tax</td>
<td>CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report&lt;br&gt;CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report&lt;br&gt;CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used</td>
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<td>March 15</td>
<td>Corporation Business Tax</td>
<td>CBT-100 – Annual return for accounting periods ending November 30&lt;br&gt;CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year&lt;br&gt;CBA-1 – Notice of Business Activities report by foreign corporations with periods ending November 30</td>
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<td>March 21</td>
<td>Cigarette Tax</td>
<td>CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers&lt;br&gt;MSS-I – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey</td>
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<td>March 25</td>
<td>Motor Fuel Tax</td>
<td>DMF-10 – Distributor’s monthly return&lt;br&gt;RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)&lt;br&gt;SMF-10 – Supplier’s monthly report</td>
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<td>March 30</td>
<td>Motor Fuel Tax</td>
<td>OMF-11 – Terminal operator’s monthly report</td>
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<tr>
<td>April 11</td>
<td>Cigarette Tax</td>
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<td>April 18</td>
<td>Corporation Business Tax</td>
<td>CBT-100 or CBT-100S – Annual return for accounting periods ending December 31&lt;br&gt;CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year&lt;br&gt;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)&lt;br&gt;CBA-1 – Notice of Business Activities report by foreign corporations with periods ending December 31</td>
</tr>
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</table>
Gross Income Tax (Individual)
- **NJ-1040** – Resident return
- **NJ-1040-H** – Property tax credit application
- **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-1080C** – Composite nonresident return
- **NJ-630** – Application for extension of time to file resident, nonresident, or fiduciary return. Extension period is 6 months for NJ-1040, NJ-1040NR, and NJ-1080C; 5 months for NJ-1041

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 5 months

### April 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 Vehicle Tire Fee
- **TIR-100** – Quarterly return

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

#### Recycling Tax
- **RC-100** – Quarterly return

### April 22

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

### April 25

#### Motor Fuel Tax
- **OMF-11** – Terminal operator’s monthly report

#### 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 Fuel Tax
- **TMF-10** – Transporter’s monthly report
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<td>May 10</td>
<td><strong>Cigarette Tax</strong>&lt;br&gt;<strong>ST-18B</strong> – Annual use tax return for qualified nonvendor businesses</td>
</tr>
<tr>
<td></td>
<td><strong>May 10</strong>&lt;br&gt;<strong>Cigarette Tax</strong>&lt;br&gt;<strong>CWIP-1 and CWIP-2</strong> – Wholesale dealer’s monthly informational and purchases report</td>
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<td><strong>CR-1 or CNR-1</strong> – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used</td>
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<td>May 16</td>
<td><strong>Corporation Business Tax</strong>&lt;br&gt;<strong>CBT-100</strong> – Annual return for accounting periods ending January 31</td>
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<td><strong>CBT-150</strong> – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year</td>
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<td><strong>Gross Income Tax (Employer)</strong>&lt;br&gt;<strong>NJ-500</strong> – Employer’s monthly remittance</td>
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<td>May 20</td>
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<td><strong>Spill Compensation and Control Tax</strong>&lt;br&gt;<strong>SCC-5</strong> – Monthly return</td>
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<td><strong>SCC-6</strong> – Public storage terminal information return</td>
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<td><strong>Tobacco Products Wholesale Sales and Use Tax</strong>&lt;br&gt;<strong>TPT-20</strong> – Monthly return for tobacco products</td>
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<td>June 1</td>
<td><strong>Property Tax Reimbursement (Senior Freeze)</strong>&lt;br&gt;<strong>PTR-1 or PTR-2</strong> – Application for senior/disabled resident property tax “freeze” (filing deadline extended to November 7)</td>
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<td>June 10</td>
<td><strong>Cigarette Tax</strong>&lt;br&gt;<strong>CWIP-1 and CWIP-2</strong> – Wholesale dealer’s monthly informational and purchases report</td>
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<td>June 15</td>
<td><strong>Corporation Business Tax</strong>&lt;br&gt;<strong>CBT-100</strong> – Annual return for accounting periods ending February 28</td>
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**June 20**

**Motor Fuel Tax**
- **DMF-10** – Distributor’s monthly return
- **RMF-10** – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
- **SMF-10** – Supplier’s monthly report

**Cigarette Tax**
- **CR-1** or **CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers
- **MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

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

**Sales and Use Tax**
- **ST-51** – Monthly remittance
- **ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return
- **ST-350** – Cape May County tourism sales tax and tourism assessment monthly return
- **ST-451** – Salem County sales and use tax monthly remittance
- **UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

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

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

**June 22**

**Motor Fuel Tax**
- **OMF-11** – Terminal operator’s monthly report
- **PPT-41** – Monthly remittance

**June 27**

**Motor Fuel Tax**
- **DMF-10** – Distributor’s monthly return
- **RMF-10** – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
- **SMF-10** – Supplier’s monthly report

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

**June 30**

**Motor Fuel Tax**
- **TMF-10** – Transporter’s monthly report

**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

**July 15**

**Corporation Business Tax**
- **CBT-100** – Annual return for accounting periods ending March 31
- **CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
- **CBA-1** – Notice of Business Activities report by foreign corporations with periods ending February 28

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

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

Recycling Tax  
**RC-100** – Quarterly return

Sales and Use Tax  
**ST-50** – Quarterly return  
**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return  
**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return  
**ST-450** – Salem County sales and use tax quarterly return  
**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

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

Sports and Entertainment Facility Tax – Millville  
**SM-100** – Quarterly return

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

**July 22**

Motor Fuel Tax  
**DMF-10** – Distributor’s monthly return  
**RMF-10** – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)  
**SMF-10** – Supplier’s monthly report

**July 25**

Motor Fuel Tax  
**OMF-11** – Terminal operator’s monthly report

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 Fuel Tax  
**TMF-10** – Transporter’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  
**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

**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 Fuel Tax  
**DMF-10** – Distributor’s monthly return  
**RMF-10** – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)  
**SMF-10** – Supplier’s monthly report
Sales and Use Tax

**ST-51** – Monthly remittance
**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return
**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return
**ST-451** – Salem County sales and use tax monthly remittance
**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

Spill Compensation and Control Tax

**SCC-5** – Monthly return
**SCC-6** – Public storage terminal information return

Tobacco Products Wholesale Sales and Use Tax

**TPT-20** – Monthly return for tobacco products

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-1041** – Fiduciary return for filers who requested a 5-month extension

**NJ-1040-ES** – Installment payment of estimated tax for third quarter of current tax year

Partnerships

**NJ-1065** – Partnership return for calendar year filers who requested a 5-month extension

**September 20**

Cigarette Tax

**CR-1** or **CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers
**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

Sales and Use Tax

**ST-51** – Monthly remittance
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Spill Compensation and Control Tax

**SCC-5** – Monthly return
**SCC-6** – Public storage terminal information return

Tobacco Products Wholesale Sales and Use Tax

**TPT-20** – Monthly return for tobacco products

August 25

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

August 30

Motor Fuel Tax

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

September 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
**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
**September 22**

**Motor Fuel Tax**  
DMF-10 – Distributor’s monthly return  
RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)  
SMF-10 – Supplier’s monthly report

**September 26**

**Motor Fuel Tax**  
OMF-11 – Terminal operator’s monthly report

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

**September 30**

**Motor Fuel Tax**  
TMF-10 – Transporter’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  
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-1080C – Nonresident return for filers who requested a 6-month extension

**October 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

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HM-100 – State occupancy fee and municipal occupancy tax monthly return

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

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

**Recycling Tax**  
RC-100 – Quarterly return

**Sales and Use Tax**  
ST-50 – Quarterly return  
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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

**Sports and Entertainment Facility Tax – Millville**  
SM-100 – Quarterly return

**Tobacco Products Wholesale Sales and Use Tax**  
TPT-20 – Monthly return for tobacco products
October 24

Motor Fuel Tax
   **DMF-10** – Distributor’s monthly return
   **RMF-10** – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)
   **SMF-10** – Supplier’s monthly report

October 25

Motor Fuel Tax
   **OMF-11** – Terminal operator’s monthly report

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

Homestead Benefit
   **Homestead Benefit Application** – (filing deadline extended to November 7)

Motor Fuel Tax
   **TMF-10** – Transporter’s monthly report

November 7

Homestead Benefit
   **Homestead Benefit Application** – 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 15

Corporation Business Tax
   **CBT-100** – Annual return 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

Sales and Use Tax
   **ST-51** – Monthly remittance
   **ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return
   **ST-350** – Cape May County tourism sales tax and tourism assessment monthly return
   **ST-451** – Salem County sales and use tax monthly remittance
   **UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

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

Tobacco Products Wholesale Sales and Use Tax
   **TPT-20** – Monthly return for tobacco products
<table>
<thead>
<tr>
<th>Date</th>
<th>Tax</th>
<th>Form/Document Description</th>
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<tbody>
<tr>
<td><strong>November 22</strong></td>
<td>Motor Fuel Tax</td>
<td>DMF-10 – Distributor’s monthly return</td>
</tr>
<tr>
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<td>RMF-10 – Combined motor fuel tax return (ultimate vendors-blocked pumps, aviation fuel dealers, LPG dealers, and consumers)</td>
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<td>SMF-10 – Supplier’s monthly report</td>
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<td><strong>November 25</strong></td>
<td>Motor Fuel Tax</td>
<td>OMF-11 – Terminal operator’s monthly report</td>
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<tr>
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<td>Petroleum Products Gross Receipts Tax</td>
<td>PPT-41 – Monthly remittance</td>
</tr>
<tr>
<td><strong>November 30</strong></td>
<td>Motor Fuel Tax</td>
<td>TMF-10 – Transporter’s monthly report</td>
</tr>
<tr>
<td><strong>December 12</strong></td>
<td>Cigarette Tax</td>
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<td>CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers</td>
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