New Jersey Tax Calendar
January 1, 2009 – December 31, 2009

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 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

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 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
Notice to Fur Clothing Retailers

Hotel/Motel Occupancy Fee
HIM-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

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

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

January 26
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

February 2
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 17
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
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Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
ST-51 – Monthly remittance
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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

March 2
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 16
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
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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
TP-20 – Monthly return for tobacco products

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

March 30
Motor Fuels Tax
GCC-1 – Fuel carrier’s monthly report
April 13

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 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 for NJ-1040, NJ-1040NR, and NJ-1080C; 5 months for NJ-1041

Homestead Rebate
TR-1040 – Application for homestead rebate by eligible tenants (filing deadline extended to November 2)
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 5 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
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Motor Vehicle Tire Fee
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Nursing Home Provider Assessment
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Recycling Tax
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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
TP-20 – Monthly return for tobacco products

Petroleum Products Gross Receipts Tax
PPT-40 – Quarterly return

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

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

**May 22**

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

**June 1**

**Homestead Rebate**
- **Homeowner Rebate Application** – (filing deadline extended to November 2)

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

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

**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**

**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 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
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**Petroleum Products Gross Receipts Tax**
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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
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 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
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Motor Vehicle Tire Fee
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Nursing Home Provider Assessment
NHA-100 – Quarterly return

Recycling Tax
RC-100 – Quarterly return

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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
<table>
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<th>Description</th>
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</tr>
</thead>
<tbody>
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**August 31**

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

**September 1**

**Homestead Rebate**
Homeowner Rebate Application – (filing deadline extended to November 2)

**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-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 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
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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**
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 13**

**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

**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

**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

**Sports and Entertainment Facility Tax – Millville**

SM-100 – Quarterly return

**Tobacco Products Wholesale Sales and Use Tax**

TP-20 – Monthly return for tobacco products

**October 26**

**Petroleum Products Gross Receipts Tax**

PPT-40 – Quarterly return
### 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

### November 2
- **Domestic Security Fee**
  - DSF-100 – Quarterly return
- **Homestead Rebate**
  - Homeowner Rebate Application – Extended filing deadline
  - TR-1040 – Extended filing deadline for tenant rebate applications
- **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 16
- **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-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 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 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

**December 28**

Petroleum Products Gross Receipts Tax

PPT-41 – Monthly remittance

**December 30**

Motor Fuels Tax

GCC-1 – Fuel carrier’s monthly report