New Jersey Tax Calendar
January 1, 2010 – December 31, 2010

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 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

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

**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

**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

**Casino Hotel Room Fee**
CAS-RM-100 – Quarterly return

**Nursing Home Provider Assessment**
NHA-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

**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
TPT-20 – Monthly return for tobacco products

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

February 1
Domestic Security Fee
DSF-100 – Quarterly return

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

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

February 10
Cigarette Tax
CWIP-1 and CWIP-2 – Wholesale dealer’s monthly informational and purchases report
CDIS-1 and CDIS-2 – Distributor’s monthly informational and sales report
CR-1 or CNR-1 – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

February 16
Corporation Business Tax
CBT-100 – Annual return for accounting periods ending October 31
CAR-100 – Annual report for accounting periods ending October 31
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year
CBA-1 – Notice of Business Activities report by foreign corporations with periods ending October 31

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

February 22
Cigarette Tax
CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers
MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

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

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

Sales and Use Tax
ST-21 – New Jersey/New York combined monthly remittance
ST-51 – Monthly remittance
ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return
ST-350 – Cape May County tourism sales tax and tourism assessment monthly return
ST-451 – Salem County sales and use tax monthly remittance
UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

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

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

February 25
Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance
March 1

**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 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-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**
TPT-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 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
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-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

Homestead Rebate
TR-1040 – Application for homestead rebate by eligible tenants (Under the terms of the State Budget for FY 2011, tenants will not receive a 2009 rebate.)
Note: Homeowners do not use Form TR-1040. The application mailing schedule and filing deadline for 2009 homestead rebate applications for homeowners have not yet been determined.

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
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**

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

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**April 26**

**Petroleum Products Gross Receipts Tax**

- **PPT-40** – Quarterly return

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**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

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**May 3**

**Sales and Use Tax**

- **ST-18B** – Annual use tax return for qualified nonvendor businesses

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**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

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**May 17**

**Corporation Business Tax**

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

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**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

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

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

**June 1**
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 1)

**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 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
**TPT-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 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

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
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
TPT-20 – Monthly return for tobacco products

July 26
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

**August 2**
Domestic Security Fee
**DSF-100** – Quarterly return

**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 16**
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

**August 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
**TPT-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 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 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-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

September 27

**Petroleum Products Gross Receipts Tax**

- **PPT-41** – Monthly remittance

September 30

**Motor Fuels Tax**

- **GCC-1** – Fuel carrier’s monthly report

October 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

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-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

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
TPT-20 – Monthly return for tobacco products

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

November 1
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 January 3, 2011)

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

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
- **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 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-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

## November 26

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

## November 30

**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 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
TPT-20 – Monthly return for tobacco products

December 27

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

December 30

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