New Jersey Tax Calendar
January 1, 2018 – December 31, 2018

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. The dates in this calendar have been adjusted for Saturdays, Sundays, and State holidays.

January 2
Motor Fuel Tax

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

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 16

**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 22

**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

**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

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

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**SM-100** – Quarterly return

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Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

### April 2

**Motor Fuel Tax**

**TMF-10** – Transporter’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

**Meadowlands Regional Hotel Use Assessment**

**MRA-100** – Meadowlands regional hotel use assessment monthly return

### April 17

**Corporation Business Tax**

**CBT-100 or CBT-100S** – Annual return 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-1040-H** – Property tax credit application  
**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; 5½ months for NJ-1041

**Partnerships**

**NJ-1065** – Partnership return for calendar year filers  
**PART-200-T** – Partnership application for extension of time to file NJ-1065 for calendar year filers. Extension period is 5 months  
**NJ-CBT-1065** – Partnership return for calendar year filers  
**CBT-206** – Partnership application for extension of time to file NJ-CBT-1065 for calendar year filers. 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

**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  
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**Spill Compensation and Control Tax**
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**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 23**

**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

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**April 25**

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

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

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**May 1**

**Sales and Use Tax**
**ST-18B** – Annual use tax return for qualified nonseller 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

**Meadowlands Regional Hotel Use Assessment**
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**May 15**

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

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**May 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

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**ST-51** – Monthly remittance
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**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  
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<tr>
<td><strong>July 25</strong></td>
<td><strong>Motor Fuel Tax</strong>&lt;br&gt;OFM-11 – Terminal operator’s monthly report</td>
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<td><strong>Petroleum Products Gross Receipts Tax</strong>&lt;br&gt;PPT-40 – Quarterly return</td>
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<td><strong>July 30</strong></td>
<td><strong>Gross Income Tax (Employer)</strong>&lt;br&gt;NJ-927 or NJ-927-W – Employer’s quarterly report</td>
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<td><strong>Motor Fuel Tax</strong>&lt;br&gt;TMF-10 – Transporter’s monthly report</td>
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<td><strong>July 31</strong></td>
<td><strong>Domestic Security Fee</strong>&lt;br&gt;DSF-100 – Quarterly return</td>
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<td><strong>August 10</strong></td>
<td><strong>Cigarette Tax</strong>&lt;br&gt;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&lt;br&gt;<strong>Meadowlands Regional Hotel Use Assessment</strong>&lt;br&gt;MRA-100 – Meadowlands regional hotel use assessment monthly return</td>
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<tr>
<td><strong>August 15</strong></td>
<td><strong>Corporation Business Tax</strong>&lt;br&gt;CBT-100 – Annual return for accounting periods ending April 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 April 30&lt;br&gt;<strong>Gross Income Tax (Employer)</strong>&lt;br&gt;NJ-500 – Employer’s monthly remittance</td>
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<td><strong>August 20</strong></td>
<td><strong>Cigarette Tax</strong>&lt;br&gt;CR-1 or CNR-1 – Monthly report of cigarettes sold or used by distributors and/or manufacturers&lt;br&gt;MSS-1 – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey&lt;br&gt;<strong>Hotel/Motel Occupancy Fee</strong>&lt;br&gt;HM-100 – State occupancy fee and municipal occupancy tax monthly return&lt;br&gt;<strong>Sales and Use Tax</strong>&lt;br&gt;ST-51 – Monthly remittance&lt;br&gt;ST-250 – Combined Atlantic City luxury tax and State sales tax monthly return&lt;br&gt;ST-350 – Cape May County tourism sales tax and tourism assessment monthly return&lt;br&gt;ST-451 – Salem County sales and use tax monthly remittance&lt;br&gt;UZ-50 – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return&lt;br&gt;<strong>Spill Compensation and Control Tax</strong>&lt;br&gt;SCC-5 – Monthly return&lt;br&gt;SCC-6 – Public storage terminal information return&lt;br&gt;<strong>Tobacco Products Wholesale Sales and Use Tax</strong>&lt;br&gt;TPT-20 – Monthly return for tobacco products</td>
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<tr>
<td><strong>August 22</strong></td>
<td><strong>Motor Fuel Tax</strong>&lt;br&gt;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><strong>August 27</strong></td>
<td><strong>Motor Fuel Tax</strong>&lt;br&gt;OMF-11 – Terminal operator’s monthly report&lt;br&gt;<strong>Petroleum Products Gross Receipts Tax</strong>&lt;br&gt;PPT-41 – Monthly remittance</td>
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</tbody>
</table>
August 30
Motor Fuel Tax
**TMF-10** – Transporter’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

Meadowlands Regional Hotel Use Assessment
**MRA-100** – Meadowlands regional hotel use assessment monthly return

September 17
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
**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

Partnerships
**NJ-1065** – Partnership return for calendar year filers who requested a 5-month extension
**NJ-CBT-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
**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
**TPT-20** – Monthly return for tobacco products

September 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

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

Petroleum Products Gross Receipts Tax
**PPT-41** – Monthly remittance
October 1

Gross Income Tax (Individual)
**NJ-1041** – Fiduciary return for filers who requested a 5½-month extension

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

Meadowlands Regional Hotel Use Assessment
**MRA-100** – Meadowlands regional hotel use assessment monthly return

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
**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 22

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

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

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 and Nicotine Products Wholesale Sales and Use Tax
**TPT-10** – Monthly return for tobacco and nicotine products
**TPT-FL** – One-time floor stocks return for distributors, wholesalers, and retail dealers in possession of liquid nicotine

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

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

**November 30**
**Gross Income Tax (Employer)**
**NJ-927** or **NJ-927-W** – Employer’s quarterly report

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

**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

**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 and Nicotine Products Wholesale Sales and Use Tax**
**TPT-10** – Monthly return for tobacco and nicotine products

**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

**November 23**
**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

**November 26**
**Motor Fuel Tax**
**OMF-11** – Terminal operator’s monthly report
Petroleum Products Gross Receipts Tax  
PPT-41 – Monthly remittance

November 30
Motor Fuel Tax  
TMF-10 – Transporter’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

Meadowlands Regional Hotel Use Assessment  
MRA-100 – Meadowlands regional hotel use assessment monthly return

December 17
Corporation Business Tax  
CBT-100 – Annual return 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

Sales and Use Tax  
ST-51 – Monthly remittance

December 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

December 26
Motor Fuel Tax  
OMF-11 – Terminal operator’s monthly report

December 31
Motor Fuel Tax  
TMF-10 – Transporter’s monthly report