New Jersey Tax Calendar
January 1, 2022 – December 31, 2022

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 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 – Monthly return

January 18

Corporation Business Tax
- CBT-100/CBT-100U – 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 for fiscal year filers
- 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

Pass-Through Business Alternative Income Tax
- PTE-150 – 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

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 and Vapor Products Tax

**TPT-10** – Monthly return

**January 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

**January 25**

Motor Fuel Tax

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

Petroleum Products Gross Receipts Tax

**PPT-10** – 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

**TMF-10** – Transporter’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

Meadowlands Regional Hotel Use Assessment

**MRA-100** – Monthly return

**February 15**

Corporation Business Tax

**CBT-100/CBT-100U** – 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 for fiscal year filers

**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

**NJ-W-3** – Employer’s annual reconciliation

**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

Tobacco and Vapor Products Tax

**TPT-10** – Monthly return
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</table>
| February 25 | **Motor Fuel Tax**  
OMF-11 – Terminal operator’s monthly report  
Petroleum Products Gross Receipts Tax  
PPT-41 – Monthly remittance |
| February 28 | **Motor Fuel Tax**  
TMF-10 – Transporter’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  
Meadowlands Regional Hotel Use Assessment  
MRA-100 – Monthly return |
| March 15   | **Corporation Business Tax**  
CBT-100/CBT-100U – 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 for fiscal year filers  
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  
Pass-Through Business Alternative Income Tax  
The deadline was extended to June 15 for the following returns and payments:  
PTE-100 – Pass-Through Business Alternative Income Tax return for calendar year filers  
PTE-200-T – Application for extension of time to file PTE-100 for calendar year filers. Extension period is 6 months from original March 15 due date |
| March 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 and Vapor Products Tax  
TPT-10 – Monthly return |
| March 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 |
| March 25   | **Motor Fuel Tax**  
OMF-11 – Terminal operator’s monthly report  
Petroleum Products Gross Receipts Tax  
PPT-41 – Monthly remittance |
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<th>Date</th>
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<tbody>
<tr>
<td><strong>March 30</strong></td>
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<tr>
<td><strong>Motor Fuel Tax</strong>&lt;br&gt;&lt;br&gt;<strong>TMF-10</strong> – Transporter’s monthly report</td>
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<td><strong>March 31</strong></td>
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<tr>
<td><strong>Gross Income Tax (Employer)</strong>&lt;br&gt;&lt;br&gt;<strong>1095</strong> – Transmittal of Forms 1095 related to health insurance coverage</td>
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<tr>
<td><strong>April 11</strong></td>
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<tr>
<td><strong>Cigarette Tax</strong>&lt;br&gt;&lt;br&gt;<strong>CWIP-1 and CWIP-2</strong> – Wholesale dealer’s monthly informational and purchases report&lt;br&gt;<strong>CDIS-1 and CDIS-2</strong> – Distributor’s monthly informational and sales report&lt;br&gt;<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><strong>Meadowlands Regional Hotel Use Assessment</strong>&lt;br&gt;&lt;br&gt;<strong>MRA-100</strong> – Monthly return</td>
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<td><strong>April 18</strong></td>
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<tr>
<td><strong>Corporation Business Tax</strong>&lt;br&gt;&lt;br&gt;<strong>CBT-100/CBT-100U</strong> – Annual return for accounting periods ending November 30&lt;br&gt;<strong>CBT-100S</strong> – Annual return for accounting periods ending December 31&lt;br&gt;<strong>CBT-150/BFC-150</strong> – Installment payment of estimated tax for 4th month of current tax year for calendar year filers (6th, 9th, or 12th months for fiscal year filers)&lt;br&gt;<strong>CBT-200-T</strong> – Tentative return and application for extension of time to file Corporation Business Tax return for CBT-100S calendar year filers. Extension period is 6 months from original April 18 due date&lt;br&gt;<strong>CBA-1</strong> – Notice of Business Activities report by foreign corporations with periods ending December 31</td>
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<tr>
<td><strong>Gross Income Tax (Individual)</strong>&lt;br&gt;&lt;br&gt;<strong>NJ-1040-ES</strong> – Installment payment of estimated tax for first quarter of current tax year&lt;br&gt;<strong>NJ-1041</strong> – Fiduciary return for calendar year filers&lt;br&gt;<strong>NJ-1040</strong> – Resident return</td>
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<tr>
<td><strong>NJ-1040-HW</strong> – Property Tax Credit/Wounded Warrior Caregivers Credit application&lt;br&gt;<strong>NJ-1040NR</strong> – Nonresident return&lt;br&gt;<strong>NJ-1080C</strong> – Composite nonresident return&lt;br&gt;<strong>NJ-630</strong> – Application for extension of time to file resident, nonresident, or fiduciary return. Extension period is 6 months (5½ months for NJ-1041) from original April 18 due date</td>
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<tr>
<td><strong>Partnerships</strong>&lt;br&gt;&lt;br&gt;<strong>NJ-1065/NJ-CBT-1065</strong> – Partnership return for calendar year filers&lt;br&gt;<strong>PART-200-T</strong> – Partnership application for extension of time to file NJ-1065 for calendar year filers. Extension period is 5 months from original April 18 due date&lt;br&gt;<strong>CBT-206</strong> – Partnership application for extension of time to file NJ-CBT-1065 for calendar year filers. Extension period is 5 months from original April 18 due date</td>
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<tr>
<td><strong>Pass-Through Business Alternative Income Tax</strong>&lt;br&gt;&lt;br&gt;<strong>PTE-150</strong> – Installment payment of estimated tax for first quarter of current tax year – Deadline extended to June 15</td>
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<td><strong>April 20</strong></td>
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<tr>
<td><strong>9-1-1 System and Emergency Response Fee</strong>&lt;br&gt;&lt;br&gt;<strong>ERF-100</strong> – Quarterly return</td>
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<td><strong>Cigarette Tax</strong>&lt;br&gt;&lt;br&gt;<strong>CR-1 or CNR-1</strong> – Monthly report of cigarettes sold or used by distributors and/or manufacturers&lt;br&gt;<strong>MSS-1</strong> – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey</td>
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<td><strong>Hotel/Motel Occupancy Fee</strong>&lt;br&gt;&lt;br&gt;<strong>HM-100</strong> – State Occupancy Fee and Municipal Occupancy Tax monthly return</td>
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<td><strong>Motor Vehicle Tire Fee</strong>&lt;br&gt;&lt;br&gt;<strong>TIR-100</strong> – Quarterly return</td>
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<td><strong>Nursing Home Provider Assessment</strong>&lt;br&gt;&lt;br&gt;<strong>NHA-100</strong> – Quarterly return</td>
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<td><strong>Recycling Tax</strong>&lt;br&gt;&lt;br&gt;<strong>RC-100</strong> – Quarterly return</td>
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<td><strong>Sales and Use Tax</strong>&lt;br&gt;&lt;br&gt;<strong>ST-50</strong> – Quarterly return</td>
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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 Vapor Products Tax
TPT-10 – Monthly 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-10 – 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

Sales and Use Tax
ST-188 – Annual Use Tax return for qualified nonseller businesses

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
MRA-100 – Monthly return

May 16
Corporation Business Tax
CBT-100/CBT-100U/BFC-1 – 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 for fiscal year filers
CBT-200-T/BFC-200-T – Tentative return and application for extension of time to file Corporation Business Tax return or Banking and Financial Corporation tax return for CBT-100, CBT-100U, and BFC-1 calendar year filers. Extension period is 6 months from original May 16 due date.
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

Sales and Use Tax
ST-51 – Monthly remittance
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 – Monthly return

June 15

Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending January 31
CBT-150/BFC-150 – Installment payment of estimated tax for 6th month of current tax year for calendar year filers (4th, 9th, or 12th months for fiscal year filers)
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

Pass-Through Business Alternative Income Tax
PTE-150 – Installment payment of estimated tax for second quarter of current tax year

Extended deadline for the following returns and payments originally due March 15 or April 15:
PTE-100 – Pass-Through Business Alternative Income Tax return for calendar year filers
PTE-150 – Installment payment of estimated tax for first quarter of current tax year
PTE-200-T – Application for extension of time to file PTE-100 for calendar year filers. Extension period is 6 months from original March 15 due date

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

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

Social Equity Excise Fee
SF-100 – Class 1 Cannabis Cultivator license holder monthly return

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

Tobacco and Vapor Products Tax
TPT-10 – Monthly return

June 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

June 27
Motor Fuel Tax
OMF-11 – Terminal operator’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

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

July 15
Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending February 28
CBT-150 – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year for fiscal year filers
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

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
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

Social Equity Excise Fee
SF-100 – Class 1 Cannabis Cultivator license holder 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 Vapor Products Tax
TPT-10 – Monthly return

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

Petroleum Products Gross Receipts Tax
PPT-10 – 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

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

August 15
Corporation Business Tax
CBT-100/CBT-100U – 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 for fiscal year filers
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

Social Equity Excise Fee
SF-100 – Class 1 Cannabis Cultivator license holder monthly return

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

Tobacco and Vapor Products Tax
TPT-10 – Monthly return

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

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

September 15
Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending April 30

CBT-150/BFC-150 – Installment payment of estimated tax for 9th month of current tax year for calendar year filers (4th, 6th, or 12th months for fiscal year filers)
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

Pass-Through Business Alternative Income Tax
PTE-100 – Return for filers who requested a 6-month extension
PTE-150 – Installment payment of estimated tax for third quarter of current tax year

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

**Social Equity Excise Fee**

**SF-100** – Class 1 Cannabis Cultivator license holder monthly return

**Spill Compensation and Control Tax**

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

**Tobacco and Vapor Products Tax**

**TPT-10** – Monthly return

**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**

**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 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

**Meadowlands Regional Hotel Use Assessment**

**MRA-100** – Monthly return

**October 17**

**Corporation Business Tax**

**CBT-100/CBT-100U** – Annual return for accounting periods ending May 31  
**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 for fiscal year filers  
**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

**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

Social Equity Excise Fee
SF-100 – Class 1 Cannabis Cultivator license holder 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 Vapor Products Tax
TPT-10 – 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

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

Petroleum Products Gross Receipts Tax
PPT-10 – 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

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

Property Tax Reimbursement (Senior Freeze)
PTR-1 or PTR-2 – 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.

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

November 15
Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending June 30
CBT-100/CBT-100U/BFC-1 – 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 for fiscal year filers
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

Social Equity Excise Fee
SF-100 – Class 1 Cannabis Cultivator license holder monthly return

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

Tobacco and Vapor Products Tax
TPT-10 – Monthly return

November 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

November 25
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 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

Meadowlands Regional Hotel Use Assessment
MRA-100 – Monthly return

December 15
Corporation Business Tax
CBT-100/CBT-100U – Annual return for accounting periods ending July 31
CBT-150/BFC-150 – Installment payment of estimated tax for 12th month of current tax year for calendar year filers (4th, 6th, or 9th months for fiscal year filers)
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
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

Social Equity Excise Fee
SF-100 – Class 1 Cannabis Cultivator license holder monthly return
Spill Compensation and Control Tax
SCC-5 – Monthly return
SCC-6 – Public storage terminal information return

Tobacco and Vapor Products Tax
TPT-10 – Monthly return

**December 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

**December 27**
Motor Fuel Tax
OMF-11 – Terminal operator’s monthly report

Petroleum Products Gross Receipts Tax
PPT-41 – Monthly remittance

**December 30**
Motor Fuel Tax
TMF-10 – Transporter’s monthly report