

# New Jersey Tax Calendar

## January 1, 2007 – December 31, 2007

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 2

#### Motor Fuels Tax

**GCC-1** – Fuel carrier’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

**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

#### Outdoor Advertising Fee

**OA-100** – Quarterly return

### January 22

#### 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

#### 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

#### 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

**Tobacco Products Wholesale Sales and Use Tax**

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

**January 25**

**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

**January 31**

**Domestic Security Fee**

**DSF-100** – Quarterly return

**February 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

**February 15**

**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

**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

**February 26**

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

**February 28**

**Gross Income Tax (Employer)**

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

**Motor Fuels Tax**

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

**March 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

**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 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

**March 26**

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

**March 30**

**Motor Fuels Tax**

**GCC-1** – Fuel carrier’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

## April 16

### 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

### Outdoor Advertising Fee

**OA-100** – Quarterly return

## April 17

### 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

### Homestead Rebate

**TR-1040** – Application for homestead rebate by eligible tenants (filing deadline extended to October 31)

**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 6 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

### Fur Clothing Retail Gross Receipts Tax

**FUR-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

## **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

## **Tobacco Products Wholesale Sales and Use Tax**

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

**April 25**

## **Petroleum Products Gross Receipts Tax**

**PPT-40** – Quarterly return

**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

**May 1**

## **Sales and Use Tax**

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

**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

**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

**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

## **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

## **May 25**

### **Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

## **May 30**

### **Motor Fuels Tax**

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

## **June 1**

### **Homestead Rebate**

**Homeowner Rebate Application** – (filing deadline extended to October 31 for senior/disabled homeowners)

### **Property Tax Reimbursement (Senior Freeze)**

**PTR-1 or PTR-2** – Application for senior/disabled resident property tax “freeze” (filing deadline extended to October 31)

## **June 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

## **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 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

## **June 25**

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### **Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

## **July 2**

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### **Motor Fuels Tax**

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

## **July 10**

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### **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 16**

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### **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

### **Outdoor Advertising Fee**

**OA-100** – Quarterly return

## **July 20**

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### **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

### **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

### **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

**Tobacco Products Wholesale Sales and Use Tax**

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

**July 25**

**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

**July 31**

**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 15**

**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

**Homestead Rebate**

**Homeowner Rebate Application** – (filing deadline extended to October 31)

**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

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**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

**August 27**

**Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance



## August 30

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### Motor Fuels Tax

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

## September 10

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### 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 17

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

## September 20

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### 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** – 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

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

## September 25

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### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## October 1

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### Motor Fuels Tax

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

## October 10

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### 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

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### 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

[NJ-1041](#) – Fiduciary return for filers who requested a 6-month extension

### Partnerships

[NJ-1065](#) – Partnership return for calendar year filers who requested a 6-month extension

## October 22

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### 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

### 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

### 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

### Tobacco Products Wholesale Sales and Use Tax

[TP-20](#) – Monthly return for tobacco products

## October 25

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### Petroleum Products Gross Receipts Tax

[PPT-40](#) – Quarterly return

## October 30

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### Gross Income Tax (Employer)

[NJ-927](#) or [NJ-927-W](#) – Employer's quarterly report

## Motor Fuels Tax

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

### October 31

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#### Domestic Security Fee

**DSF-100** – Quarterly return

#### Homestead Rebate

**Homeowner Rebate Application** – Extended filing deadline

**TR-1040** – Extended filing deadline

#### Property Tax Reimbursement (Senior Freeze)

**PTR-1 or PTR-2** – Extended filing deadline for application for senior/disabled resident property tax “freeze”

### November 13

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#### 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

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#### 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

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#### 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 26

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#### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

### November 30

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## Motor Fuels Tax

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

## December 10

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### 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 17

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### 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

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### 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

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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-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

## December 26

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### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## December 31

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### Motor Fuels Tax

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