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## **FILING INSTRUCTIONS**

## NEW JERSEY ADMINISTRATIVE CODE UPDATE SERVICE

Title 18. Treasury—Taxation

## Supplement August 15, 2016

NOTE TO SUBSCRIBER: The previous update to Title 18 was Supplement July 18, 2016. Please be certain that those pages are filed in your Title volume(s) before inserting this update. The enclosed pages contain the legally adopted text of all rule changes published in the New Jersey Register as of August 15, 2016.

Remove the following pages: Insert the following page	
ix through xiv ix through x	iv
12A-1 through 12A-2	-2
14-1 through 14-2	-2
23-1 through 23-2	-2

AS A RECORD OF REPLACED PAGES, RETAIN THESE INSTRUCTIONS AT THE FRONT OF YOUR TITLE VOLUME(S).

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