

**OFFICIAL PUBLICATION
OF THE STATE OF NEW JERSEY**

**James E. McGreevey, Governor
Laura Sanders, Director
and Chief Administrative Law Judge
Office of Administrative Law**

The New Jersey Administrative Code is an official publication of the State of New Jersey. N.J.S.A. 52:14B-7. The Code contains all effective rules adopted by State agencies and filed with the Office of Administrative Law pursuant to the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq., and the Office of Administrative Law Rulemaking Rules, N.J.A.C. 1:30. Judicial notice may be taken of the text of each rule published in the New Jersey Administrative Code or the New Jersey Register. N.J.S.A. 52:14B-5(e).

HOW TO CITE

The New Jersey Administrative Code shall be cited as N.J.A.C. The citation to a particular section in the Code shall include the numerical designations of the title, chapter, subchapter and section referred to, preceded by the initials N.J.A.C. Example: N.J.A.C. 1:30-1.4.

CASE NOTES

The case notes for Title 17 of the New Jersey Administrative Code were compiled from reported cases published in the Federal case reporters, the New Jersey Reports, the New Jersey Superior Court Reports, the New Jersey Tax Court Reports, the New Jersey Administrative Reports and the Formal Opinions of the Attorney General of New Jersey from September 1, 1969 (the effective date of the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq.).

3/24/14

CASE NOTE ABBREVIATIONS

A.-----	Atlantic Reporter
A.2d-----	Atlantic Reporter, Second Series
aff'd-----	affirmed
App. Div.-----	Appellate Division, Superior Court
Assn.-----	Association
B.R.-----	Bankruptcy Reporter
Bd.-----	Board
Bkrtcy. Ct.-----	United States Bankruptcy Court
Boro.-----	Borough
cert. den.-----	certiorari denied
cert. granted-----	certiorari granted
C.F.R.-----	Code of Federal Regulations
Ch. Div.-----	Chancery Division, Superior Court
Cir.-----	United States Court of Appeals
Co.-----	Company
Corp.-----	Corporation
Cty.-----	County
Cty. Ct.-----	County Court
D.-----	United States District Court
Dept.-----	Department
Div.-----	Division
Dkt. No.-----	Docket Number
Ed.-----	Education
F.R.-----	Federal Register
F.2d-----	Federal Reporter, Second Series
F.3d-----	Federal Reporter, Third Series
F.Supp.-----	Federal Supplement
Inc.-----	Incorporated
J.D.R. Ct.-----	Juvenile and Domestic Relations Court
Law Div.-----	Law Division, Superior Court
L.Ed.2d-----	Lawyers' Edition, Second Series
N.J.-----	New Jersey Reports
N.J.A.C.-----	New Jersey Administrative Code
N.J.A.R.-----	New Jersey Administrative Reports
N.J.L.J.-----	New Jersey Law Journal
N.J.R.-----	New Jersey Register
N.J.S.A.-----	New Jersey Statutes Annotated
N.J. Super.-----	New Jersey Superior Court Reports
N.J. Tax-----	New Jersey Tax Court Reports
rev'd-----	reversed
S.Ct.-----	Supreme Court Reporter
Tax Ct.-----	New Jersey Tax Court
Twp.-----	Township
U.S.-----	United States Supreme Court Reports
U.S.C.-----	United States Code
U.S.C.A.-----	United States Code Annotated
v.-----	versus

**CERTIFICATION OF OFFICIAL TEXT
AND
LIST OF VALID PAGES**

Title 17—Department of the Treasury—General

Supplement November 1, 2004

I, Laura Sanders, Director and Chief Administrative Law Judge of the Office of Administrative Law, pursuant to the authority of N.J.S.A. 52:14B–7, do hereby supplement Title 17, Department of the Treasury—General, of the New Jersey Administrative Code. The pages issued with this Supplement contain the text of all rule changes adopted and filed with the Office of Administrative Law and published in the New Jersey Register as of the date of this supplement.

The list of “Valid Title 17 Pages” following provides a means of determining whether this title contains the proper pages. Every page in Title 17, along with the page’s current supplement date, is listed. A page is valid if the page number and supplement date on the list match the page number and “Supp.” date at the bottom of the appropriate page.

VALID TITLE 17 PAGES
(Current through November 1, 2004)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-20-04	2-13	8-16-04	4-3	1-20-04
ii	1-20-04	2-14	8-16-04	4-4	1-20-04
iii	3-1-04	2-15	8-16-04	4-5	1-20-04
iv	3-1-04	2-16	8-16-04	4-6	1-20-04
v	6-7-04	2-17	8-6-01	4-7	3-1-04
vi	6-7-04	2-18	8-6-01	4-8	3-1-04
vii	11-1-04	2-19	8-19-02	4-9	3-1-04
viii	11-1-04	2-20	8-19-02	4-10	3-1-04
ix	11-1-04	2-21	8-2-04	4-10.1	3-1-04
x	11-1-04	2-22	8-2-04	BLANK	3-1-04
Chapter 1		2-22.1	8-2-04	4-11	9-17-01
1-1	11-1-04	BLANK	8-2-04	4-12	9-17-01
1-2	11-1-04	2-23	1-18-00	4-13	11-1-04
1-2.1	11-1-04	2-24	1-18-00	4-14	11-1-04
BLANK	11-1-04	2-25	8-19-02	4-14.0.1	11-1-04
1-3	8-4-03	2-26	8-19-02	BLANK	11-1-04
1-4	8-4-03	2-27	10-6-03	4-14.1	11-5-01
1-5	8-4-03	2-28	10-6-03	4-14.2	11-5-01
1-6	8-4-03	2-29	8-19-02	4-15	11-1-04
1-7	8-4-03	2-30	8-19-02	4-16	11-1-04
1-8	8-4-03	2-31	6-21-04	4-19	2-20-01
1-9	8-4-03	2-32	6-21-04	4-20	2-20-01
1-10	8-4-03	2-33	6-21-04	4-21	2-20-01
1-11	8-4-03	2-34	6-21-04	4-22	2-20-01
1-12	8-4-03	2-35	6-21-04	Chapter 5	
1-13	11-1-04	2-36	6-21-04	5-1	10-18-04
1-14	11-1-04	Chapter 3		5-2	10-18-04
1-14.1	11-1-04	3-1	7-6-04	5-3	4-16-01
BLANK	11-1-04	3-2	7-6-04	5-4	4-16-01
1-15	8-4-03	3-3	11-4-02	5-5	10-18-04
1-16	8-4-03	3-4	11-4-02	5-6	10-18-04
1-17	12-15-03	3-5	11-4-02	5-7	10-18-04
1-18	12-15-03	3-6	11-4-02	5-8	10-18-04
1-19	10-6-03	3-7	11-3-03	5-9	10-18-04
1-20	10-6-03	3-8	11-3-03	5-10	10-18-04
1-21	7-19-04	3-9	11-4-02	Chapter 6	
1-22	7-19-04	3-10	11-4-02	6-1	9-2-03
1-23	7-19-04	3-11	11-4-02	6-2	9-2-03
1-24	7-19-04	3-12	11-4-02	6-3	9-2-03
Chapter 2		3-13	7-6-04	6-4	9-2-03
2-1	10-18-04	3-14	7-6-04	Chapter 7	
2-2	10-18-04	3-14.1	7-6-04	7-1	4-5-04
2-2.1	10-18-04	BLANK	7-6-04	7-2	4-5-04
BLANK	10-18-04	3-15	11-4-02	7-3	5-21-01
2-3	3-1-04	3-16	11-4-02	7-4	5-21-01
2-4	3-1-04	3-17	11-4-02	7-5	11-18-02
2-4.1	3-1-04	3-18	11-4-02	7-6	11-18-02
BLANK	3-1-04	3-19	7-6-04	7-6.1	4-5-04
2-5	1-18-00	3-20	7-6-04	7-6.2	4-5-04
2-6	1-18-00	3-21	7-6-04	7-7	4-5-04
2-7	6-21-04	3-22	7-6-04	BLANK	4-5-04
2-8	6-21-04	3-23	11-4-02	Chapter 8	
2-8.1	6-21-04	3-24	11-4-02	8-1	5-7-01
BLANK	6-21-04	3-25	11-4-02	8-2	5-7-01
2-9	4-17-00	3-26	11-4-02	8-3	5-7-01
2-10	4-17-00	3-27	11-4-02	8-4	5-7-01
2-10.1	1-2-01	3-28	11-4-02	8-5	5-7-01
2-10.2	1-2-01	Chapter 4		8-6	5-7-01
2-11	8-16-04	4-1	11-1-04	8-7	5-7-01
2-12	8-16-04	4-2	11-1-04	BLANK	5-7-01

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 9				Chapter 16	
9-1	5-17-04	12-5	10-15-01	16-1	7-6-04
9-2	5-17-04	12-6	10-15-01	16-2	7-6-04
9-2.1	5-17-04	12-6.0.1	10-15-01	16-3	7-6-04
BLANK	5-17-04	BLANK	10-15-01	16-4	7-6-04
9-3	11-3-03	12-6.1	3-19-01	16-5	7-6-04
9-4	11-3-03	12-6.2	3-19-01	16-6	7-6-04
9-5	11-3-03	12-6.3	3-19-01	16-7	7-6-04
9-6	11-3-03	BLANK	3-19-01	16-8	7-6-04
9-7	11-3-03	12-7	11-15-99	16-8.1	7-6-04
9-8	11-3-03	12-8	11-15-99	BLANK	7-6-04
9-9	11-3-03	12-9	11-15-99	16-9	9-4-01
9-10	11-3-03	12-10	11-15-99	16-10	9-4-01
9-11	11-3-03	12-11	3-19-01	16-10.1	9-4-01
9-12	11-3-03	12-12	3-19-01	BLANK	9-4-01
9-13	11-3-03	12-13	3-19-01	16-11	4-2-01
9-14	11-3-03	12-14	3-19-01	16-12	4-2-01
9-15	11-3-03	12-15	11-15-99	16-13	7-6-04
9-16	11-3-03	12-16	11-15-99	16-14	7-6-04
9-17	11-3-03	12-17	4-17-00	16-15	7-6-04
9-18	11-3-03	12-18	4-17-00	16-16	7-6-04
9-19	11-3-03	12-19	4-17-00	16-17	7-6-04
9-20	11-3-03	BLANK	4-17-00	16-18	7-6-04
9-21	11-3-03	Chapter 13		16-19	7-6-04
9-22	11-3-03	13-1	11-3-03	16-20	7-6-04
9-23	11-3-03	13-2	11-3-03	16-21	7-6-04
9-24	11-3-03	13-2.1	11-3-03	16-22	7-6-04
9-25	11-3-03	BLANK	11-3-03	16-23	7-6-04
9-26	11-3-03	13-3	10-20-03	16-24	7-6-04
9-27	11-3-03	13-4	10-20-03	16-24.1	7-6-04
9-28	11-3-03	13-4.1	10-20-03	16-24.2	7-6-04
9-29	3-15-04	BLANK	10-20-03	16-25	4-2-01
9-30	3-15-04	13-5	10-6-03	16-26	4-2-01
9-31	3-15-04	13-6	10-6-03	16-27	4-2-01
9-32	3-15-04	13-7	10-6-03	16-28	4-2-01
9-33	3-15-04	13-8	10-6-03	16-29	4-2-01
9-34	3-15-04	13-9	10-6-03	16-30	4-2-01
9-35	5-17-04	13-10	10-6-03	16-31	4-2-01
9-36	5-17-04	13-11	10-6-03	16-32	4-2-01
		13-12	10-6-03	16-33	4-2-01
Chapter 10		Chapter 14		16-34	4-2-01
10-1	9-15-03	14-1	11-3-03	16-35	4-2-01
10-2	9-15-03	14-2	11-3-03	16-36	4-2-01
10-3	7-21-03	14-3	11-3-03	16-37	4-2-01
10-4	7-21-03	14-4	11-3-03	16-38	4-2-01
10-5	7-21-03	14-4.1	11-3-03	16-39	7-6-04
10-6	7-21-03	BLANK	11-3-03	16-40	7-6-04
10-7	7-21-03	14-5	10-6-03	16-40.1	7-6-04
10-8	7-21-03	14-6	10-6-03	BLANK	7-6-04
10-9	7-21-03	14-7	10-6-03	16-41	4-2-01
BLANK	7-21-03	14-8	10-6-03	16-42	4-2-01
Chapter 11		14-9	10-6-03	16-43	4-2-01
11-1	2-3-03	14-10	10-6-03	16-44	4-2-01
11-2	2-3-03	Chapter 15		Chapters 17 through 18	
11-3	2-3-03	15-1	8-20-01	17-1	8-21-95
11-4	2-3-03	15-2	8-20-01	BLANK	8-21-95
11-5	2-3-03	15-3	5-15-95	Chapter 19	
11-6	2-3-03	15-4	5-15-95	19-1	7-7-03
11-7	2-3-03	15-5	5-15-95	19-2	7-7-03
11-8	2-3-03	15-6	5-15-95	19-3	7-7-03
11-9	2-3-03	15-7	5-15-95	19-4	7-7-03
11-10	2-3-03	15-8	5-15-95	19-5	7-7-03
11-11	2-3-03	15-9	5-15-95	19-6	7-7-03
BLANK	2-3-03	15-10	5-15-95	19-7	3-1-04
Chapter 12		15-11	5-15-95	19-8	3-1-04
12-1	10-15-01	15-12	5-15-95	19-8.1	3-1-04
12-2	10-15-01	Chapter 15A		BLANK	3-1-04
12-3	3-19-01	15A-1	8-20-01	19-9	7-7-03
12-4	3-19-01	15A-2	8-20-01		

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
19-10	7-7-03	27-3	8-2-99	35-8	9-15-03
19-11	7-7-03	27-4	8-2-99	35-9	9-15-03
19-12	7-7-03	27-5	8-2-99	BLANK	9-15-03
19-13	7-7-03	27-6	8-2-99	Chapters 36 through 38	
19-14	7-7-03	27-7	8-2-99	36-1	9-15-03
19-15	7-7-03	27-8	8-2-99	BLANK	9-15-03
19-16	7-7-03	27-9	8-2-99	Chapter 39	
Chapter 19A		27-10	8-2-99	39-1	3-18-02
19A-1	5-15-95	27-11	8-2-99	BLANK	3-18-02
BLANK	5-15-95	27-12	8-2-99	Chapter 40	
Chapter 20		27-13	8-2-99	40-1	11-20-00
20-1	11-3-03	BLANK	8-2-99	40-2	11-20-00
20-2	11-3-03	Chapter 28		40-3	12-18-95
20-3	11-3-03	28-1	8-18-03	40-4	12-18-95
20-4	11-3-03	28-2	8-18-03	40-5	12-18-95
20-4.1	11-3-03	28-3	8-18-03	40-6	12-18-95
BLANK	11-3-03	28-4	8-18-03	40-7	12-18-95
20-5	5-18-98	28-5	8-18-03	BLANK	12-18-95
20-6	5-18-98	28-6	8-18-03	Chapter 41	
20-7	11-3-03	28-7	8-18-03	41-1	5-20-96
20-8	11-3-03	28-8	8-18-03	BLANK	5-20-96
20-9	11-3-03	Chapter 29		Chapter 42	
20-10	11-3-03	29-1	6-7-04	42-1	1-7-02
20-10.1	11-3-03	29-2	6-7-04	42-2	1-7-02
BLANK	11-3-03	29-3	6-7-04	42-3	1-7-02
20-11	10-19-98	29-4	6-7-04	BLANK	1-7-02
20-12	10-19-98	29-5	6-7-04	Chapter 43	
20-13	8-20-01	29-6	6-7-04	43-1	11-3-03
20-14	8-20-01	29-7	6-7-04	43-2	11-3-03
20-15	11-3-03	BLANK	6-7-04	43-3	11-3-03
20-16	11-3-03	Chapter 30		BLANK	11-3-03
20-17	11-3-03	30-1	4-7-97	Index	
20-18	11-3-03	BLANK	4-7-97	I-1	11-1-04
20-19	11-3-03	Chapter 31		I-2	11-1-04
BLANK	11-3-03	31-1	9-3-02	I-3	11-1-04
Chapter 21		31-2	9-3-02	I-4	11-1-04
21-1	5-15-95	31-3	9-3-02	I-5	11-1-04
BLANK	5-15-95	BLANK	9-3-02	I-6	11-1-04
Chapters 22 through 23		Chapter 32		I-7	11-1-04
22-1	8-21-00	32-1	8-18-03	I-8	11-1-04
BLANK	8-21-00	BLANK	8-18-03	I-9	11-1-04
Chapter 24		Chapter 33		I-10	11-1-04
24-1	8-21-00	33-1	2-18-03	I-11	11-1-04
24-2	8-21-00	33-2	2-18-03	I-12	11-1-04
24-3	8-21-00	33-3	2-18-03	I-13	11-1-04
24-4	8-21-00	33-4	2-18-03	I-14	11-1-04
24-5	8-21-00	33-5	2-18-03	I-15	11-1-04
24-6	8-21-00	33-6	2-18-03	I-16	11-1-04
24-7	8-21-00	33-7	2-18-03	I-17	11-1-04
24-8	8-21-00	33-8	2-18-03	I-18	11-1-04
24-9	8-21-00	33-9	2-18-03	I-19	11-1-04
24-10	8-21-00	33-10	2-18-03	BLANK	11-1-04
24-11	8-21-00	33-11	2-18-03	Definitions	
BLANK	8-21-00	BLANK	2-18-03	D-1	6-21-04
Chapter 25		Chapter 34		D-2	6-21-04
25-1	3-6-00	34-1	7-21-03	D-3	6-21-04
25-2	3-6-00	34-2	7-21-03	D-4	6-21-04
25-3	3-6-00	34-3	7-21-03	D-5	6-21-04
25-4	3-6-00	BLANK	7-21-03	D-6	6-21-04
Chapter 26		Chapter 35		D-7	6-21-04
26-1	9-20-04	35-1	9-15-03	D-8	6-21-04
26-2	9-20-04	35-2	9-15-03	Tables	
26-3	9-20-04	35-3	9-15-03	T1-1	6-7-04
26-4	9-20-04	35-4	9-15-03	BLANK	6-7-04
Chapter 27		35-5	9-15-03	T2-1	6-7-04
27-1	6-7-04	35-6	9-15-03	BLANK	6-7-04
27-2	6-7-04	35-7	9-15-03		