

SJM 3-6-2014

**FILING INSTRUCTIONS**  
**NEW JERSEY ADMINISTRATIVE CODE**  
**UPDATE SERVICE**

**Title 18. Treasury—Taxation**

**Supplement February 18, 2014**

**NOTE TO SUBSCRIBER:** The previous update to Title 18 was Supplement January 6, 2014. 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 February 18, 2014.

**Remove the following pages:**

ix through xiv .....

32-1 through 32-4 .....

**Insert the following pages:**

ix through xiv .....

32-1 through 32-4 .....

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

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**TITLE 18**