

WJS 12/23/04

# FILING INSTRUCTIONS

## NEW JERSEY ADMINISTRATIVE CODE UPDATE SERVICE

### Title 18. Department of Treasury-Taxation

#### Supplement December 6, 2004

**NOTE TO SUBSCRIBER:** The previous update to Title 18 was Supplement November 1, 2004. 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 December 6, 2004.

**Remove the following pages:**

iii through iv .....  
vii through xii .....

**Insert the following pages:**

iii through iv .....  
vii through xii .....

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

For West Customer Support, call  
1-800-808-WEST (1-800-808-9378)  
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TITLE 18