

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

Title 18—Department of Treasury—Taxation

Supplement August 7, 2006

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 18, Department of Treasury—Taxation, 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 18 Pages” following provides a means of determining whether this title contains the proper pages. Every page in Title 18, 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 18 PAGES
(Current through August 7, 2006)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-3-06	BLANK	12-15-03	BLANK	4-19-04
ii	1-3-06	3-5	1-4-99	5-15	1-4-99
iii	2-6-06	3-6	1-4-99	5-16	1-4-99
iv	2-6-06	3-7	5-15-95	5-16.1	4-19-04
v	8-7-06	3-8	5-15-95	5-16.2	4-19-04
vi	8-7-06	3-9	3-15-99	5-17	4-19-04
vii	8-7-06	3-10	3-15-99	BLANK	4-19-04
viii	8-7-06	3-10.1	2-7-00	5-19	5-15-95
ix	8-7-06	3-10.2	2-7-00	5-20	5-15-95
x	8-7-06	3-11	2-7-00	5-21	4-19-04
xi	8-7-06	BLANK	2-7-00	5-22	4-19-04
xii	8-7-06	3-13	5-15-95	5-22.1	4-19-04
Chapter 1		3-14	5-15-95	BLANK	4-19-04
1-1	8-7-06	3-15	5-15-95	5-23	5-15-95
1-2	8-7-06	3-16	5-15-95	5-24	5-15-95
1-3	8-7-06	3-17	1-4-99	5-25	5-15-95
BLANK	8-7-06	3-18	1-4-99	BLANK	5-15-95
Chapter 2		3-19	5-20-96	Chapter 6	
2-1	3-15-04	3-20	5-20-96	6-1	7-6-04
2-2	3-15-04	3-21	5-15-95	6-2	7-6-04
2-2.0.1	11-1-04	3-22	5-15-95	6-3	7-6-04
2-2.0.2	11-1-04	3-23	1-4-99	6-4	7-6-04
2-2.1	11-1-04	3-24	1-4-99	6-4.1	7-6-04
BLANK	11-1-04	3-25	1-4-99	BLANK	7-6-04
2-3	1-21-03	3-26	1-4-99	6-5	5-15-95
2-4	1-21-03	3-27	1-4-99	6-6	5-15-95
2-5	1-21-03	3-28	1-4-99	6-7	5-15-95
BLANK	1-21-03	3-29	1-4-99	6-8	5-15-95
2-7	3-17-97	3-30	1-4-99	6-9	5-15-95
2-8	3-17-97	3-31	5-15-95	6-10	5-15-95
2-8.1	12-15-03	3-32	5-15-95	6-11	5-15-95
2-8.2	12-15-03	3-33	5-15-95	BLANK	5-15-95
2-9	2-21-06	3-34	5-15-95	Chapter 7	
2-10	2-21-06	3-35	5-15-95	7-1	7-18-05
2-10.1	2-21-06	3-36	5-15-95	7-2	7-18-05
2-10.2	2-21-06	Chapter 4		7-3	7-18-05
2-10.3	2-21-06	4-1	8-21-95	7-4	7-18-05
BLANK	2-21-06	BLANK	8-21-95	7-4.0.1	7-18-05
2-11	3-15-04	Chapter 5		BLANK	7-18-05
2-12	3-15-04	5-1	4-19-04	7-4.1	6-7-04
2-13	3-15-04	5-2	4-19-04	7-4.2	6-7-04
BLANK	3-15-04	5-3	2-22-05	7-5	6-7-04
2-15	5-20-02	5-4	2-22-05	BLANK	6-7-04
2-16	5-20-02	5-4.1	2-22-05	7-6.1	9-15-03
2-16.1	3-15-04	BLANK	2-22-05	7-6.2	9-15-03
2-16.2	3-15-04	5-5	4-19-04	7-6.3	8-7-06
2-16.3	3-15-04	5-6	4-19-04	7-6.4	8-7-06
BLANK	3-15-04	5-6.1	4-19-04	7-6.5	10-4-04
2-17	9-8-98	BLANK	4-19-04	7-6.6	10-4-04
2-18	9-8-98	5-7	5-15-95	7-6.7	8-7-06
2-19	3-15-04	5-8	5-15-95	7-6.8	8-7-06
2-20	3-15-04	5-9	5-15-95	7-7	6-5-06
Chapter 3		5-10	5-15-95	7-8	6-5-06
3-1	12-15-03	5-11	4-19-04	7-9	6-5-06
3-2	12-15-03	5-12	4-19-04	7-10	6-5-06
3-3	12-15-03	5-13	4-19-04	7-10.1	6-5-06
3-4	12-15-03	5-14	4-19-04	BLANK	6-5-06
3-4.1	12-15-03	5-14.1	4-19-04	7-11	9-15-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-12	9-15-03	BLANK	4-3-06	12-6	11-21-05
7-13	10-4-04	7-57	10-4-04	12-7	4-17-06
7-14	10-4-04	7-58	10-4-04	12-8	4-17-06
7-15	10-4-04	7-59	10-4-04	12-9	11-21-05
7-16	10-4-04	BLANK	10-4-04	12-10	11-21-05
7-17	10-4-04	7-61	5-20-96	12-11	11-21-05
7-18	10-4-04	7-62	5-20-96	12-12	11-21-05
7-19	10-4-04	7-63	9-15-03	12-13	11-21-05
7-20	10-4-04	7-64	9-15-03	BLANK	11-21-05
7-21	5-16-05	7-65	9-15-03	Chapter 12A	
7-22	5-16-05	7-66	9-15-03	12A-1	2-17-04
7-23	3-20-06	7-66.1	10-4-04	12A-2	2-17-04
7-24	3-20-06	7-66.2	10-4-04	12A-3	2-17-04
7-25	5-16-05	7-67	10-4-04	12A-4	2-17-04
BLANK	5-16-05	BLANK	10-4-04	12A-5	2-17-04
7-27	10-4-04	7-68.1	9-15-03	12A-6	2-17-04
7-28	10-4-04	7-68.2	9-15-03	12A-7	3-15-04
7-29	10-4-04	7-68.3	9-15-03	12A-8	3-15-04
7-30	10-4-04	BLANK	9-15-03	12A-9	3-15-04
7-31	10-4-04	7-69	8-18-03	12A-10	3-15-04
7-32	10-4-04	7-70	8-18-03	12A-11	2-17-04
7-32.1	10-4-04	7-71	8-18-03	12A-12	2-17-04
7-32.2	10-4-04	BLANK	8-18-03	12A-13	2-17-04
7-33	9-15-03	7-73	12-18-95	12A-14	2-17-04
7-34	9-15-03	7-74	12-18-95	12A-15	2-17-04
7-35	2-6-06	7-75	10-4-04	12A-16	2-17-04
7-36	2-6-06	7-76	10-4-04	Chapter 13	
7-37	2-6-06	7-77	10-4-04	13-1	6-19-06
7-38	2-6-06	7-78	10-4-04	13-2	6-19-06
7-39	2-6-06	7-78.1	10-4-04	13-3	6-19-06
7-40	2-6-06	BLANK	10-4-04	13-4	6-19-06
7-40.1	2-6-06	7-79	9-15-03	13-5	6-19-06
BLANK	2-6-06	7-80	9-15-03	13-6	6-19-06
7-41	4-5-99	7-81	9-15-03	13-7	6-19-06
7-42	4-5-99	7-82	9-15-03	13-8	6-19-06
7-43	9-15-03	7-83	9-15-03	13-9	6-19-06
7-44	9-15-03	7-84	9-15-03	BLANK	6-19-06
7-45	3-1-04	7-85	9-15-03	Chapter 14	
7-46	3-1-04	7-86	9-15-03	14-1	12-1-03
7-46.1	9-15-03	7-87	7-18-05	14-2	12-1-03
7-46.2	9-15-03	7-88	7-18-05	14-3	12-1-03
7-46.3	9-15-03	7-89	7-18-05	14-4	12-1-03
7-46.4	9-15-03	7-90	7-18-05	14-5	12-1-03
7-46.5	9-15-03	7-91	7-18-05	14-6	12-1-03
7-46.6	9-15-03	BLANK	7-18-05	14-7	12-1-03
7-46.6.1	10-4-04	Chapter 8		14-8	12-1-03
7-46.6.2	10-4-04	8-1	4-5-99	14-9	12-1-03
7-46.6.2.1	10-4-04	BLANK	4-5-99	BLANK	12-1-03
BLANK	10-4-04	Chapter 9		Chapter 15	
7-46.6.3	9-15-03	9-1	5-15-06	15-1	3-1-04
7-46.6.4	9-15-03	BLANK	5-15-06	15-2	3-1-04
7-46.6.5	9-15-03	Chapter 10		15-3	3-1-04
7-46.6.6	9-15-03	10-1	8-19-96	15-4	3-1-04
7-46.7	11-17-97	BLANK	8-19-96	15-5	3-1-04
7-46.8	11-17-97	Chapter 10A		15-6	3-1-04
7-47	11-17-97	10A-1	8-19-96	15-7	3-1-04
7-48	11-17-97	BLANK	8-19-96	15-8	3-1-04
7-49	9-15-03	Chapter 11		15-8.1	3-1-04
7-50	9-15-03	11-1	8-19-96	BLANK	3-1-04
7-51	10-4-04	BLANK	8-19-96	15-9	10-6-97
7-52	10-4-04	Chapter 12		15-10	10-6-97
7-53	10-4-04	12-1	4-17-06	15-11	8-16-04
7-54	10-4-04	12-2	4-17-06	15-12	8-16-04
7-55	4-3-06	12-3	7-3-06	15-13	8-16-04
7-56	4-3-06	12-4	7-3-06	15-14	8-16-04
7-56.1	4-3-06	12-5	11-21-05	15-14.1	8-16-04

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
BLANK	8-16-04	18A-10	7-1-02	24-3	9-2-03
15-15	3-1-04	18A-11	7-1-02	24-4	9-2-03
15-16	3-1-04	18A-12	7-1-02	24-4.1	9-2-03
15-16.1	3-1-04	18A-13	7-1-02	BLANK	9-2-03
BLANK	3-1-04	BLANK	7-1-02	24-5	6-1-98
15-17	9-16-02	Chapter 19		24-6	6-1-98
15-18	9-16-02	19-1	2-7-05	24-7	6-1-98
15-19	9-16-02	19-2	2-7-05	24-8	6-1-98
BLANK	9-16-02	19-3	2-7-05	24-9	6-1-98
Chapter 16		19-4	2-7-05	24-10	6-1-98
16-1	3-15-04	19-5	2-7-05	24-10.1	8-18-03
BLANK	3-15-04	19-6	2-7-05	24-10.2	8-18-03
Chapter 17		19-7	2-7-05	24-11	8-18-03
17-1	3-15-04	19-8	2-7-05	24-12	8-18-03
17-2	3-15-04	19-9	2-7-05	24-13	8-18-03
17-3	2-17-04	19-10	2-7-05	24-14	8-18-03
17-4	2-17-04	Chapter 20		24-15	3-1-04
17-5	2-17-04	20-1	8-20-01	24-16	3-1-04
BLANK	2-17-04	20-2	8-20-01	24-17	3-1-04
Chapter 18		Chapter 21		24-18	3-1-04
18-1	10-4-04	21-1	10-15-01	24-18.1	3-1-04
18-2	10-4-04	BLANK	10-15-01	BLANK	3-1-04
18-3	5-15-95	Chapter 22		24-19	8-18-03
18-4	5-15-95	22-1	7-19-04	24-20	8-18-03
18-5	5-15-95	22-2	7-19-04	24-21	8-18-03
18-6	5-15-95	22-3	11-1-04	24-22	8-18-03
18-7	3-15-99	22-4	11-1-04	24-23	8-18-03
18-8	3-15-99	22-5	7-19-04	24-24	8-18-03
18-9	5-15-95	22-6	7-19-04	24-25	8-18-03
18-10	5-15-95	22-7	11-1-04	BLANK	8-18-03
18-11	5-15-95	22-8	11-1-04	24-27	6-5-00
18-12	5-15-95	Chapter 23		24-28	6-5-00
18-13	3-15-99	23-1	12-15-03	24-28.1	6-5-00
18-14	3-15-99	23-2	12-15-03	BLANK	6-5-00
18-15	5-15-95	23-3	12-15-03	24-29	6-1-98
18-16	5-15-95	23-4	12-15-03	24-30	6-1-98
18-17	5-15-95	23-4.1	12-15-03	24-31	6-5-00
18-18	5-15-95	BLANK	12-15-03	24-32	6-5-00
18-19	5-15-95	23-5	8-18-03	24-32.1	8-18-03
18-20	5-15-95	23-6	8-18-03	24-32.2	8-18-03
18-21	5-15-95	23-7	12-15-03	24-33	8-18-03
18-22	5-15-95	23-8	12-15-03	24-34	8-18-03
18-23	5-15-95	23-9	12-15-03	24-35	8-18-03
18-24	5-15-95	23-10	12-15-03	24-36	8-18-03
18-25	3-15-99	23-11	12-15-03	24-37	8-18-03
18-26	3-15-99	23-12	12-15-03	24-38	8-18-03
18-27	5-15-95	23-13	12-15-03	24-39	9-2-03
18-28	5-15-95	23-14	12-15-03	24-40	9-2-03
18-29	5-15-95	Chapter 23A		24-41	9-2-03
18-30	5-15-95	23A-1	11-6-00	BLANK	9-2-03
18-31	5-15-95	23A-2	11-6-00	24-43	8-18-03
18-32	5-15-95	23A-2.1	11-6-00	24-44	8-18-03
18-33	5-15-95	BLANK	11-6-00	24-45	8-18-03
18-34	5-15-95	23A-3	5-19-97	24-46	8-18-03
Chapter 18A		23A-4	5-19-97	24-46.1	8-18-03
18A-1	7-1-02	23A-5	5-19-97	BLANK	8-18-03
18A-2	7-1-02	23A-6	5-19-97	24-47	3-6-00
18A-3	7-1-02	23A-6.1	5-19-97	24-48	3-6-00
18A-4	7-1-02	BLANK	5-19-97	24-49	11-6-00
18A-4.1	7-1-02	23A-7	2-20-96	24-50	11-6-00
BLANK	7-1-02	23A-8	2-20-96	24-51	8-18-03
18A-5	2-20-96	23A-9	2-20-96	24-52	8-18-03
18A-6	2-20-96	BLANK	2-20-96	24-52.1	8-18-03
18A-7	2-20-96	Chapter 24		BLANK	8-18-03
18A-8	2-20-96	24-1	9-2-03	24-53	11-6-00
18A-9	7-1-02	24-2	9-2-03	24-54	11-6-00

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
24-55	11-6-00	BLANK	6-5-06	35-16	7-21-03
24-56	11-6-00	26-29	5-6-02	35-17	7-21-03
24-57	8-18-03	26-30	5-6-02	35-18	7-21-03
24-58	8-18-03	26-30.1	5-6-02	35-19	7-21-03
24-59	8-18-03	BLANK	5-6-02	35-20	7-21-03
24-60	8-18-03	26-31	4-20-98	35-20.1	7-21-03
24-61	8-18-03	26-32	4-20-98	35-20.2	7-21-03
24-62	8-18-03	26-33	4-20-98	35-20.3	7-21-03
24-63	8-18-03	26-34	4-20-98	35-20.4	7-21-03
24-64	8-18-03	26-35	4-20-98	35-20.5	7-21-03
24-65	6-1-98	26-36	4-20-98	BLANK	7-21-03
24-66	6-1-98	26-36.1	4-7-03	35-21	4-20-98
24-67	8-18-03	26-36.2	4-7-03	35-22	4-20-98
24-68	8-18-03	26-37	4-7-03	35-23	5-1-06
24-69	8-18-03	26-38	4-7-03	35-24	5-1-06
BLANK	8-18-03	26-39	6-5-06	35-25	5-1-06
Chapter 24A		26-40	6-5-06	35-26	5-1-06
24A-1	8-7-06	26-41	4-7-03	35-26.1	12-19-05
24A-2	8-7-06	26-42	4-7-03	BLANK	12-19-05
Chapter 25		26-43	6-5-06	35-27	4-20-98
25-1	2-21-06	26-44	6-5-06	35-28	4-20-98
25-2	2-21-06	26-44.1	6-5-06	35-29	5-16-05
25-3	2-21-06	BLANK	6-5-06	35-30	5-16-05
BLANK	2-21-06	26-45	4-7-03	35-31	3-20-06
Chapter 26		26-46	4-7-03	35-32	3-20-06
26-1	6-5-06	Chapters 27 through 29		35-32.1	5-16-05
26-2	6-5-06	27-1	5-15-95	35-32.2	5-16-05
26-3	6-5-06	BLANK	5-15-95	35-33	4-20-98
26-4	6-5-06	Chapter 30		35-34	4-20-98
26-5	6-5-06	30-1	5-15-95	35-35	4-7-03
26-6	6-5-06	BLANK	5-15-95	35-36	4-7-03
26-7	6-5-06	Chapters 31 through 32		35-37	9-15-03
26-8	6-5-06	31-1	5-15-95	35-38	9-15-03
26-9	6-5-06	BLANK	5-15-95	35-39	9-15-03
26-10	6-5-06	Chapter 33		BLANK	9-15-03
26-11	6-5-06	33-1	8-20-01	Chapter 36	
26-12	6-5-06	33-2	8-20-01	36-1	2-6-06
26-12.1	7-3-06	33-2.1	8-20-01	BLANK	2-6-06
26-12.2	7-3-06	BLANK	8-20-01	Chapter 37	
26-12.3	6-5-06	33-3	5-15-95	37-1	2-21-06
26-12.4	6-5-06	BLANK	5-15-95	37-2	2-21-06
26-12.5	6-5-06	Chapter 34		37-3	2-21-06
BLANK	6-5-06	34-1	5-15-95	BLANK	2-21-06
26-13	2-20-96	BLANK	5-15-95	Chapter 38	
26-14	2-20-96	Chapter 35		38-1	8-4-03
26-15	6-5-06	35-1	12-19-05	38-2	8-4-03
26-16	6-5-06	35-2	12-19-05	38-3	8-4-03
26-17	6-5-06	35-2.1	12-19-05	38-4	8-4-03
26-18	6-5-06	BLANK	12-19-05	38-5	8-4-03
26-19	6-5-06	35-3	7-3-00	38-6	8-4-03
26-20	6-5-06	35-4	7-3-00	38-7	8-4-03
26-20.1	6-5-06	35-5	7-3-00	BLANK	8-4-03
BLANK	6-5-06	35-6	7-3-00	Chapter 39	
26-21	8-6-01	35-7	7-3-00	39-1	7-1-02
26-22	8-6-01	35-8	7-3-00	39-2	7-1-02
26-23	8-6-01	35-9	7-3-00	39-3	7-1-02
26-24	8-6-01	35-10	7-3-00	39-4	7-1-02
26-24.1	8-6-01	35-10.1	7-3-00	Chapter 40	
BLANK	8-6-01	35-10.2	7-3-00	40-1	8-18-03
26-25	5-1-06	35-10.3	7-3-00	40-2	8-18-03
26-26	5-1-06	35-10.4	7-3-00	40-3	8-18-03
26-26.1	4-20-98	35-11	4-20-98	40-4	8-18-03
BLANK	4-20-98	35-12	4-20-98	40-5	8-18-03
26-27	6-5-06	35-13	7-21-03	BLANK	8-18-03
26-28	6-5-06	35-14	7-21-03	Index	
26-28.1	6-5-06	35-15	7-21-03	I-1	6-19-06

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
I-2-----	6-19-06	I-14-----	6-19-06	D-7-----	6-19-06
I-3-----	6-19-06	I-15-----	6-19-06	D-8-----	6-19-06
I-4-----	6-19-06	I-16-----	6-19-06	D-9-----	6-19-06
I-5-----	6-19-06	I-17-----	6-19-06	BLANK-----	6-19-06
I-6-----	6-19-06	BLANK-----	6-19-06	Tables	
I-7-----	6-19-06	Definitions		T1-1-----	8-7-06
I-8-----	6-19-06	D-1-----	6-19-06	BLANK-----	8-7-06
I-9-----	6-19-06	D-2-----	6-19-06	T2-1-----	8-7-06
I-10-----	6-19-06	D-3-----	6-19-06	BLANK-----	8-7-06
I-11-----	6-19-06	D-4-----	6-19-06		
I-12-----	6-19-06	D-5-----	6-19-06		
I-13-----	6-19-06	D-6-----	6-19-06		