

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

Title 18—Department of Treasury—Taxation

Supplement February 22, 2005

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 February 22, 2005)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-3-05	3-5	1-4-99	5-16.2	4-19-04
ii	1-3-05	3-6	1-4-99	5-17	4-19-04
iii	12-6-04	3-7	5-15-95	BLANK	4-19-04
iv	12-6-04	3-8	5-15-95	5-19	5-15-95
v	3-15-04	3-9	3-15-99	5-20	5-15-95
vi	3-15-04	3-10	3-15-99	5-21	4-19-04
vii	2-22-05	3-10.1	2-7-00	5-22	4-19-04
viii	2-22-05	3-10.2	2-7-00	5-22.1	4-19-04
ix	2-22-05	3-11	2-7-00	BLANK	4-19-04
x	2-22-05	BLANK	2-7-00	5-23	5-15-95
xi	2-22-05	3-13	5-15-95	5-24	5-15-95
BLANK	2-22-05	3-14	5-15-95	5-25	5-15-95
Chapter 1		3-15	5-15-95	BLANK	5-15-95
1-1	6-17-02	3-16	5-15-95	Chapter 6	
1-2	6-17-02	3-17	1-4-99	6-1	7-6-04
1-3	9-16-02	3-18	1-4-99	6-2	7-6-04
1-4	9-16-02	3-19	5-20-96	6-3	7-6-04
1-5	9-16-02	3-20	5-20-96	6-4	7-6-04
1-6	9-16-02	3-21	5-15-95	6-4.1	7-6-04
1-7	9-16-02	3-22	5-15-95	BLANK	7-6-04
1-8	9-16-02	3-23	1-4-99	6-5	5-15-95
Chapter 2		3-24	1-4-99	6-6	5-15-95
2-1	3-15-04	3-25	1-4-99	6-7	5-15-95
2-2	3-15-04	3-26	1-4-99	6-8	5-15-95
2-2.0.1	11-1-04	3-27	1-4-99	6-9	5-15-95
2-2.0.2	11-1-04	3-28	1-4-99	6-10	5-15-95
2-2.1	11-1-04	3-29	1-4-99	6-11	5-15-95
BLANK	11-1-04	3-30	1-4-99	BLANK	5-15-95
2-3	1-21-03	3-31	5-15-95	Chapter 7	
2-4	1-21-03	3-32	5-15-95	7-1	10-4-04
2-5	1-21-03	3-33	5-15-95	7-2	10-4-04
BLANK	1-21-03	3-34	5-15-95	7-3	10-4-04
2-7	3-17-97	3-35	5-15-95	7-4	10-4-04
2-8	3-17-97	3-36	5-15-95	7-4.0.1	10-4-04
2-8.1	12-15-03	Chapter 4		BLANK	10-4-04
2-8.2	12-15-03	4-1	8-21-95	7-4.1	6-7-04
2-9	4-20-98	BLANK	8-21-95	7-4.2	6-7-04
2-10	4-20-98	Chapter 5		7-5	6-7-04
2-10.1	3-15-04	5-1	4-19-04	BLANK	6-7-04
2-10.2	3-15-04	5-2	4-19-04	7-6.1	9-15-03
2-11	3-15-04	5-3	2-22-05	7-6.2	9-15-03
2-12	3-15-04	5-4	2-22-05	7-6.3	10-4-04
2-13	3-15-04	5-4.1	2-22-05	7-6.4	10-4-04
BLANK	3-15-04	BLANK	2-22-05	7-6.5	10-4-04
2-15	5-20-02	5-5	4-19-04	7-6.6	10-4-04
2-16	5-20-02	5-6	4-19-04	7-6.7	10-4-04
2-16.1	3-15-04	5-6.1	4-19-04	7-6.8	10-4-04
2-16.2	3-15-04	BLANK	4-19-04	7-6.9	10-4-04
2-16.3	3-15-04	5-7	5-15-95	BLANK	10-4-04
BLANK	3-15-04	5-8	5-15-95	7-7	9-15-03
2-17	9-8-98	5-9	5-15-95	7-8	9-15-03
2-18	9-8-98	5-10	5-15-95	7-9	10-4-04
2-19	3-15-04	5-11	4-19-04	7-10	10-4-04
2-20	3-15-04	5-12	4-19-04	7-10.1	10-4-04
Chapter 3		5-13	4-19-04	BLANK	10-4-04
3-1	12-15-03	5-14	4-19-04	7-11	9-15-03
3-2	12-15-03	5-14.1	4-19-04	7-12	9-15-03
3-3	12-15-03	BLANK	4-19-04	7-13	10-4-04
3-4	12-15-03	5-15	1-4-99	7-14	10-4-04
3-4.1	12-15-03	5-16	1-4-99	7-15	10-4-04
BLANK	12-15-03	5-16.1	4-19-04	7-16	10-4-04

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-17	10-4-04	7-65	9-15-03	Chapter 13	
7-18	10-4-04	7-66	9-15-03	13-1	2-17-04
7-19	10-4-04	7-66.1	10-4-04	13-2	2-17-04
7-20	10-4-04	7-66.2	10-4-04	13-3	2-17-04
7-21	10-4-04	7-67	10-4-04	13-4	2-17-04
BLANK	10-4-04	BLANK	10-4-04	13-5	2-17-04
7-23	1-20-04	7-68.1	9-15-03	13-6	2-17-04
7-24	1-20-04	7-68.2	9-15-03	13-7	2-17-04
7-25	10-4-04	7-68.3	9-15-03	BLANK	2-17-04
7-26	10-4-04	BLANK	9-15-03	Chapter 14	
7-27	10-4-04	7-69	8-18-03	14-1	12-1-03
7-28	10-4-04	7-70	8-18-03	14-2	12-1-03
7-29	10-4-04	7-71	8-18-03	14-3	12-1-03
7-30	10-4-04	BLANK	8-18-03	14-4	12-1-03
7-31	10-4-04	7-73	12-18-95	14-5	12-1-03
7-32	10-4-04	7-74	12-18-95	14-6	12-1-03
7-32.1	10-4-04	7-75	10-4-04	14-7	12-1-03
7-32.2	10-4-04	7-76	10-4-04	14-8	12-1-03
7-33	9-15-03	7-77	10-4-04	14-9	12-1-03
7-34	9-15-03	7-78	10-4-04	BLANK	12-1-03
7-35	10-4-04	7-78.1	10-4-04	Chapter 15	
7-36	10-4-04	BLANK	10-4-04	15-1	3-1-04
7-37	10-4-04	7-79	9-15-03	15-2	3-1-04
7-38	10-4-04	7-80	9-15-03	15-3	3-1-04
7-39	10-4-04	7-81	9-15-03	15-4	3-1-04
7-40	10-4-04	7-82	9-15-03	15-5	3-1-04
7-40.1	10-4-04	7-83	9-15-03	15-6	3-1-04
BLANK	10-4-04	7-84	9-15-03	15-7	3-1-04
7-41	4-5-99	7-85	9-15-03	15-8	3-1-04
7-42	4-5-99	7-86	9-15-03	15-8.1	3-1-04
7-43	9-15-03	7-87	9-15-03	BLANK	3-1-04
7-44	9-15-03	7-88	9-15-03	15-9	10-6-97
7-45	3-1-04	Chapter 8		15-10	10-6-97
7-46	3-1-04	8-1	4-5-99	15-11	8-16-04
7-46.1	9-15-03	BLANK	4-5-99	15-12	8-16-04
7-46.2	9-15-03	Chapter 9		15-13	8-16-04
7-46.3	9-15-03	9-1	5-21-01	15-14	8-16-04
7-46.4	9-15-03	BLANK	5-21-01	15-14.1	8-16-04
7-46.5	9-15-03	Chapter 10		BLANK	8-16-04
7-46.6	9-15-03	10-1	8-19-96	15-15	3-1-04
7-46.6.1	10-4-04	BLANK	8-19-96	15-16	3-1-04
7-46.6.2	10-4-04	Chapter 10A		15-16.1	3-1-04
7-46.6.2.1	10-4-04	10A-1	8-19-96	BLANK	3-1-04
BLANK	10-4-04	BLANK	8-19-96	15-17	9-16-02
7-46.6.3	9-15-03	Chapter 11		15-18	9-16-02
7-46.6.4	9-15-03	11-1	8-19-96	15-19	9-16-02
7-46.6.5	9-15-03	BLANK	8-19-96	BLANK	9-16-02
7-46.6.6	9-15-03	Chapter 12		Chapter 16	
7-46.7	11-17-97	12-1	3-15-04	16-1	3-15-04
7-46.8	11-17-97	BLANK	3-15-04	BLANK	3-15-04
7-47	11-17-97	Chapter 12A		Chapter 17	
7-48	11-17-97	12A-1	2-17-04	17-1	3-15-04
7-49	9-15-03	12A-2	2-17-04	17-2	3-15-04
7-50	9-15-03	12A-3	2-17-04	17-3	2-17-04
7-51	10-4-04	12A-4	2-17-04	17-4	2-17-04
7-52	10-4-04	12A-5	2-17-04	17-5	2-17-04
7-53	10-4-04	12A-6	2-17-04	BLANK	2-17-04
7-54	10-4-04	12A-7	3-15-04	Chapter 18	
7-55	10-4-04	12A-8	3-15-04	18-1	10-4-04
7-56	10-4-04	12A-9	3-15-04	18-2	10-4-04
7-57	10-4-04	12A-10	3-15-04	18-3	5-15-95
7-58	10-4-04	12A-11	2-17-04	18-4	5-15-95
7-59	10-4-04	12A-12	2-17-04	18-5	5-15-95
BLANK	10-4-04	12A-13	2-17-04	18-6	5-15-95
7-61	5-20-96	12A-14	2-17-04	18-7	3-15-99
7-62	5-20-96	12A-15	2-17-04	18-8	3-15-99
7-63	9-15-03	12A-16	2-17-04	18-9	5-15-95
7-64	9-15-03			18-10	5-15-95

Page Number	Supp. Date
18-11	5-15-95
18-12	5-15-95
18-13	3-15-99
18-14	3-15-99
18-15	5-15-95
18-16	5-15-95
18-17	5-15-95
18-18	5-15-95
18-19	5-15-95
18-20	5-15-95
18-21	5-15-95
18-22	5-15-95
18-23	5-15-95
18-24	5-15-95
18-25	3-15-99
18-26	3-15-99
18-27	5-15-95
18-28	5-15-95
18-29	5-15-95
18-30	5-15-95
18-31	5-15-95
18-32	5-15-95
18-33	5-15-95
18-34	5-15-95
Chapter 18A	
18A-1	7-1-02
18A-2	7-1-02
18A-3	7-1-02
18A-4	7-1-02
18A-4.1	7-1-02
BLANK	7-1-02
18A-5	2-20-96
18A-6	2-20-96
18A-7	2-20-96
18A-8	2-20-96
18A-9	7-1-02
18A-10	7-1-02
18A-11	7-1-02
18A-12	7-1-02
18A-13	7-1-02
BLANK	7-1-02
Chapter 19	
19-1	2-7-05
19-2	2-7-05
19-3	2-7-05
19-4	2-7-05
19-5	2-7-05
19-6	2-7-05
19-7	2-7-05
19-8	2-7-05
19-9	2-7-05
19-10	2-7-05
Chapter 20	
20-1	8-20-01
20-2	8-20-01
Chapter 21	
21-1	10-15-01
BLANK	10-15-01
Chapter 22	
22-1	7-19-04
22-2	7-19-04
22-3	11-1-04
22-4	11-1-04
22-5	7-19-04
22-6	7-19-04
22-7	11-1-04
22-8	11-1-04

Page Number	Supp. Date
Chapter 23	
23-1	12-15-03
23-2	12-15-03
23-3	12-15-03
23-4	12-15-03
23-4.1	12-15-03
BLANK	12-15-03
23-5	8-18-03
23-6	8-18-03
23-7	12-15-03
23-8	12-15-03
23-9	12-15-03
23-10	12-15-03
23-11	12-15-03
23-12	12-15-03
23-13	12-15-03
23-14	12-15-03
Chapter 23A	
23A-1	11-6-00
23A-2	11-6-00
23A-2.1	11-6-00
BLANK	11-6-00
23A-3	5-19-97
23A-4	5-19-97
23A-5	5-19-97
23A-6	5-19-97
23A-6.1	5-19-97
BLANK	5-19-97
23A-7	2-20-96
23A-8	2-20-96
23A-9	2-20-96
BLANK	2-20-96
Chapter 24	
24-1	9-2-03
24-2	9-2-03
24-3	9-2-03
24-4	9-2-03
24-4.1	9-2-03
BLANK	9-2-03
24-5	6-1-98
24-6	6-1-98
24-7	6-1-98
24-8	6-1-98
24-9	6-1-98
24-10	6-1-98
24-10.1	8-18-03
24-10.2	8-18-03
24-11	8-18-03
24-12	8-18-03
24-13	8-18-03
24-14	8-18-03
24-15	3-1-04
24-16	3-1-04
24-17	3-1-04
24-18	3-1-04
24-18.1	3-1-04
BLANK	3-1-04
24-19	8-18-03
24-20	8-18-03
24-21	8-18-03
24-22	8-18-03
24-23	8-18-03
24-24	8-18-03
24-25	8-18-03
BLANK	8-18-03
24-27	6-5-00
24-28	6-5-00
24-28.1	6-5-00

Page Number	Supp. Date
BLANK	6-5-00
24-29	6-1-98
24-30	6-1-98
24-31	6-5-00
24-32	6-5-00
24-32.1	8-18-03
24-32.2	8-18-03
24-33	8-18-03
24-34	8-18-03
24-35	8-18-03
24-36	8-18-03
24-37	8-18-03
24-38	8-18-03
24-39	9-2-03
24-40	9-2-03
24-41	9-2-03
BLANK	9-2-03
24-43	8-18-03
24-44	8-18-03
24-45	8-18-03
24-46	8-18-03
24-46.1	8-18-03
BLANK	8-18-03
24-47	3-6-00
24-48	3-6-00
24-49	11-6-00
24-50	11-6-00
24-51	8-18-03
24-52	8-18-03
24-52.1	8-18-03
BLANK	8-18-03
24-53	11-6-00
24-54	11-6-00
24-55	11-6-00
24-56	11-6-00
24-57	8-18-03
24-58	8-18-03
24-59	8-18-03
24-60	8-18-03
24-61	8-18-03
24-62	8-18-03
24-63	8-18-03
24-64	8-18-03
24-65	6-1-98
24-66	6-1-98
24-67	8-18-03
24-68	8-18-03
24-69	8-18-03
BLANK	8-18-03
Chapter 24A	
24A-1	7-2-01
24A-2	7-2-01
Chapter 25	
25-1	11-6-00
25-2	11-6-00
25-3	11-6-00
BLANK	11-6-00
Chapter 26	
26-1	4-7-03
26-2	4-7-03
26-2.1	4-7-03
BLANK	4-7-03
26-3	4-20-98
26-4	4-20-98
26-5	4-20-98
26-6	4-20-98
26-7	4-20-98
26-8	4-20-98

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
26-9	5-6-02	Chapter 34		Chapter 38	
26-10	5-6-02	34-1	5-15-95	38-1	8-4-03
26-11	4-7-03	BLANK	5-15-95	38-2	8-4-03
26-12	4-7-03	Chapter 35		38-3	8-4-03
26-12.1	4-7-03	35-1	7-21-03	38-4	8-4-03
26-12.2	4-7-03	35-2	7-21-03	38-5	8-4-03
26-12.3	4-7-03	35-2.1	7-21-03	38-6	8-4-03
BLANK	4-7-03	BLANK	7-21-03	38-7	8-4-03
26-13	2-20-96	35-3	7-3-00	BLANK	8-4-03
26-14	2-20-96	35-4	7-3-00	Chapter 39	
26-15	9-8-98	35-5	7-3-00	39-1	7-1-02
26-16	9-8-98	35-6	7-3-00	39-2	7-1-02
26-16.1	9-8-98	35-7	7-3-00	39-3	7-1-02
BLANK	9-8-98	35-8	7-3-00	39-4	7-1-02
26-17	2-20-96	35-9	7-3-00	Chapter 40	
26-18	2-20-96	35-10	7-3-00	40-1	8-18-03
26-19	2-20-96	35-10.1	7-3-00	40-2	8-18-03
26-20	2-20-96	35-10.2	7-3-00	40-3	8-18-03
26-21	8-6-01	35-10.3	7-3-00	40-4	8-18-03
26-22	8-6-01	35-10.4	7-3-00	40-5	8-18-03
26-23	8-6-01	35-11	4-20-98	BLANK	8-18-03
26-24	8-6-01	35-12	4-20-98	Index	
26-24.1	8-6-01	35-13	7-21-03	I-1	10-4-04
BLANK	8-6-01	35-14	7-21-03	I-2	10-4-04
26-25	4-20-98	35-15	7-21-03	I-3	10-4-04
26-26	4-20-98	35-16	7-21-03	I-4	10-4-04
26-26.1	4-20-98	35-17	7-21-03	I-5	10-4-04
BLANK	4-20-98	35-18	7-21-03	I-6	10-4-04
26-27	2-20-96	35-19	7-21-03	I-7	10-4-04
26-28	2-20-96	35-20	7-21-03	I-8	10-4-04
26-29	5-6-02	35-20.1	7-21-03	I-9	10-4-04
26-30	5-6-02	35-20.2	7-21-03	I-10	10-4-04
26-30.1	5-6-02	35-20.3	7-21-03	I-11	10-4-04
BLANK	5-6-02	35-20.4	7-21-03	I-12	10-4-04
26-31	4-20-98	35-20.5	7-21-03	I-13	10-4-04
26-32	4-20-98	BLANK	7-21-03	I-14	10-4-04
26-33	4-20-98	35-21	4-20-98	I-15	10-4-04
26-34	4-20-98	35-22	4-20-98	I-16	10-4-04
26-35	4-20-98	35-23	4-20-98	I-17	10-4-04
26-36	4-20-98	35-24	4-20-98	I-18	10-4-04
26-36.1	4-7-03	35-25	6-19-00	I-19	10-4-04
26-36.2	4-7-03	35-26	6-19-00	I-20	10-4-04
26-37	4-7-03	35-26.1	6-19-00	I-21	10-4-04
26-38	4-7-03	BLANK	6-19-00	I-22	10-4-04
26-39	4-7-03	35-27	4-20-98	I-23	10-4-04
26-40	4-7-03	35-28	4-20-98	I-24	10-4-04
26-41	4-7-03	35-29	4-5-04	I-25	10-4-04
26-42	4-7-03	35-30	4-5-04	I-26	10-4-04
26-43	4-7-03	35-31	4-5-04	I-27	10-4-04
26-44	4-7-03	35-32	4-5-04	I-28	10-4-04
26-45	4-7-03	35-32.1	4-5-04	I-29	10-4-04
26-46	4-7-03	BLANK	4-5-04	I-30	10-4-04
Chapters 27 through 29		35-33	4-20-98	Definitions	
27-1	5-15-95	35-34	4-20-98	D-1	10-4-04
BLANK	5-15-95	35-35	4-7-03	D-2	10-4-04
Chapter 30		35-36	4-7-03	D-3	10-4-04
30-1	5-15-95	35-37	9-15-03	D-4	10-4-04
BLANK	5-15-95	35-38	9-15-03	D-5	10-4-04
Chapters 31 through 32		35-39	9-15-03	D-6	10-4-04
31-1	5-15-95	BLANK	9-15-03	D-7	10-4-04
BLANK	5-15-95	Chapter 36		D-8	10-4-04
Chapter 33		36-1	4-3-00	Tables	
33-1	8-20-01	BLANK	4-3-00	T1-1	10-4-04
33-2	8-20-01	Chapter 37		BLANK	10-4-04
33-2.1	8-20-01	37-1	12-4-00	T2-1	10-4-04
BLANK	8-20-01	37-2	12-4-00	BLANK	10-4-04
33-3	5-15-95	37-3	12-4-00		
BLANK	5-15-95	BLANK	12-4-00		