

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

Title 18—Department of Treasury—Taxation

Supplement March 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 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 March 1, 2004)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-20-04	3-4.1	12-15-03	5-16.2	3-5-01
ii	1-20-04	BLANK	12-15-03	5-17	3-5-01
iii	3-1-04	3-5	1-4-99	BLANK	3-5-01
iv	3-1-04	3-6	1-4-99	5-19	5-15-95
v	8-18-03	3-7	5-15-95	5-20	5-15-95
vi	8-18-03	3-8	5-15-95	5-21	5-15-95
vii	3-1-04	3-9	3-15-99	5-22	5-15-95
viii	3-1-04	3-10	3-15-99	5-23	5-15-95
ix	3-1-04	3-10.1	2-7-00	5-24	5-15-95
x	3-1-04	3-10.2	2-7-00	5-25	5-15-95
xi	3-1-04	3-11	2-7-00	BLANK	5-15-95
xii	3-1-04	BLANK	2-7-00	Chapter 6	
Chapter 1		3-13	5-15-95	6-1	2-17-04
1-1	6-17-02	3-14	5-15-95	6-2	2-17-04
1-2	6-17-02	3-15	5-15-95	6-2.1	2-17-04
1-3	9-16-02	3-16	5-15-95	BLANK	2-17-04
1-4	9-16-02	3-17	1-4-99	6-3	6-15-98
1-5	9-16-02	3-18	1-4-99	6-4	6-15-98
1-6	9-16-02	3-19	5-20-96	6-4.1	6-15-98
1-7	9-16-02	3-20	5-20-96	BLANK	6-15-98
1-8	9-16-02	3-21	5-15-95	6-5	5-15-95
Chapter 2		3-22	5-15-95	6-6	5-15-95
2-1	8-18-03	3-23	1-4-99	6-7	5-15-95
2-2	8-18-03	3-24	1-4-99	6-8	5-15-95
2-2.0.1	8-18-03	3-25	1-4-99	6-9	5-15-95
BLANK	8-18-03	3-26	1-4-99	6-10	5-15-95
2-2.1	1-21-03	3-27	1-4-99	6-11	5-15-95
2-2.2	1-21-03	3-28	1-4-99	BLANK	5-15-95
2-3	1-21-03	3-29	1-4-99	Chapter 7	
2-4	1-21-03	3-30	1-4-99	7-1	9-15-03
2-5	1-21-03	3-31	5-15-95	7-2	9-15-03
BLANK	1-21-03	3-32	5-15-95	7-3	9-15-03
2-7	3-17-97	3-33	5-15-95	7-4	9-15-03
2-8	3-17-97	3-34	5-15-95	7-4.1	9-15-03
2-8.1	12-15-03	3-35	5-15-95	BLANK	9-15-03
2-8.2	12-15-03	3-36	5-15-95	7-5	6-2-97
2-9	4-20-98	Chapter 4		7-6	6-2-97
2-10	4-20-98	4-1	8-21-95	7-6.1	9-15-03
2-10.1	4-20-98	BLANK	8-21-95	7-6.2	9-15-03
BLANK	4-20-98	Chapter 5		7-6.3	9-15-03
2-11	2-20-96	5-1	12-1-03	7-6.4	9-15-03
2-12	2-20-96	5-2	12-1-03	7-6.5	9-15-03
2-13	5-20-02	5-3	1-4-99	7-6.6	9-15-03
2-14	5-20-02	5-4	1-4-99	7-6.7	9-15-03
2-15	5-20-02	5-4.1	1-4-99	7-6.8	9-15-03
2-16	5-20-02	BLANK	1-4-99	7-7	9-15-03
2-16.1	5-20-02	5-5	5-15-95	7-8	9-15-03
2-16.2	5-20-02	5-6	5-15-95	7-9	9-15-03
2-16.3	5-20-02	5-7	5-15-95	7-10	9-15-03
BLANK	5-20-02	5-8	5-15-95	7-11	9-15-03
2-17	9-8-98	5-9	5-15-95	7-12	9-15-03
2-18	9-8-98	5-10	5-15-95	7-13	9-15-03
2-19	5-3-99	5-11	5-15-95	7-14	9-15-03
2-20	5-3-99	5-12	5-15-95	7-15	9-15-03
Chapter 3		5-13	5-15-95	7-16	9-15-03
3-1	12-15-03	5-14	5-15-95	7-17	9-15-03
3-2	12-15-03	5-15	1-4-99	7-18	9-15-03
3-3	12-15-03	5-16	1-4-99	7-19	9-15-03
3-4	12-15-03	5-16.1	3-5-01	BLANK	9-15-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-21	4-7-03	7-68.3	9-15-03	12A-10	2-17-04
7-22	4-7-03	BLANK	9-15-03	12A-11	2-17-04
7-23	1-20-04	7-69	8-18-03	12A-12	2-17-04
7-24	1-20-04	7-70	8-18-03	12A-13	2-17-04
7-25	1-20-04	7-71	8-18-03	12A-14	2-17-04
BLANK	1-20-04	BLANK	8-18-03	12A-15	2-17-04
7-27	10-7-96	7-73	12-18-95	12A-16	2-17-04
7-28	10-7-96	7-74	12-18-95	Chapter 13	
7-29	10-7-96	7-75	12-18-95	13-1	2-17-04
7-30	10-7-96	7-76	12-18-95	13-2	2-17-04
7-31	10-7-96	7-77	9-15-03	13-3	2-17-04
7-32	10-7-96	7-78	9-15-03	13-4	2-17-04
7-33	9-15-03	7-79	9-15-03	13-5	2-17-04
7-34	9-15-03	7-80	9-15-03	13-6	2-17-04
7-35	9-15-03	7-81	9-15-03	13-7	2-17-04
7-36	9-15-03	7-82	9-15-03	BLANK	2-17-04
7-37	9-15-03	7-83	9-15-03	Chapter 14	
7-38	9-15-03	7-84	9-15-03	14-1	12-1-03
7-39	9-15-03	7-85	9-15-03	14-2	12-1-03
7-40	9-15-03	7-86	9-15-03	14-3	12-1-03
7-40.1	9-15-03	7-87	9-15-03	14-4	12-1-03
BLANK	9-15-03	7-88	9-15-03	14-5	12-1-03
7-41	4-5-99	Chapter 8		14-6	12-1-03
7-42	4-5-99	8-1	4-5-99	14-7	12-1-03
7-43	9-15-03	BLANK	4-5-99	14-8	12-1-03
7-44	9-15-03	Chapter 9		14-9	12-1-03
7-45	3-1-04	9-1	5-21-01	BLANK	12-1-03
7-46	3-1-04	BLANK	5-21-01	Chapter 15	
7-46.1	9-15-03	Chapter 10		15-1	3-1-04
7-46.2	9-15-03	10-1	8-19-96	15-2	3-1-04
7-46.3	9-15-03	BLANK	8-19-96	15-3	3-1-04
7-46.4	9-15-03	Chapter 10A		15-4	3-1-04
7-46.5	9-15-03	10A-1	8-19-96	15-5	3-1-04
7-46.6	9-15-03	BLANK	8-19-96	15-6	3-1-04
7-46.6.1	9-15-03	Chapter 11		15-7	3-1-04
7-46.6.2	9-15-03	11-1	8-19-96	15-8	3-1-04
7-46.6.3	9-15-03	BLANK	8-19-96	15-8.1	3-1-04
7-46.6.4	9-15-03	Chapter 12		BLANK	3-1-04
7-46.6.5	9-15-03	12-1	9-18-00	15-9	10-6-97
7-46.6.6	9-15-03	12-2	9-18-00	15-10	10-6-97
7-46.7	11-17-97	12-3	9-18-00	15-11	3-1-04
7-46.8	11-17-97	12-4	9-18-00	15-12	3-1-04
7-47	11-17-97	12-4.0.1	9-18-00	15-13	3-1-04
7-48	11-17-97	BLANK	9-18-00	15-14	3-1-04
7-49	9-15-03	12-4.1	4-19-99	15-15	3-1-04
7-50	9-15-03	12-4.2	4-19-99	15-16	3-1-04
7-51	9-15-03	12-5	4-19-99	15-16.1	3-1-04
7-52	9-15-03	12-6	4-19-99	BLANK	3-1-04
7-53	9-15-03	12-7	4-19-99	15-17	9-16-02
7-54	9-15-03	BLANK	4-19-99	15-18	9-16-02
7-55	9-15-03	12-9	7-15-96	15-19	9-16-02
7-56	9-15-03	12-10	7-15-96	BLANK	9-16-02
7-57	9-15-03	12-11	10-21-96	Chapter 16	
7-58	9-15-03	12-12	10-21-96	16-1	9-21-98
7-59	9-15-03	12-13	9-3-02	16-2	9-21-98
BLANK	9-15-03	12-14	9-3-02	16-2.1	9-5-00
7-61	5-20-96	12-15	9-3-02	16-2.2	9-5-00
7-62	5-20-96	12-16	9-3-02	16-3	9-5-00
7-63	9-15-03	Chapter 12A		BLANK	9-5-00
7-64	9-15-03	12A-1	2-17-04	16-5	7-19-99
7-65	9-15-03	12A-2	2-17-04	16-6	7-19-99
7-66	9-15-03	12A-3	2-17-04	16-7	7-19-99
7-66.1	9-15-03	12A-4	2-17-04	16-8	7-19-99
BLANK	9-15-03	12A-5	2-17-04	16-8.1	7-19-99
7-67	4-5-99	12A-6	2-17-04	BLANK	7-19-99
7-68	4-5-99	12A-7	2-17-04	16-9	5-20-96
7-68.1	9-15-03	12A-8	2-17-04	16-10	5-20-96
7-68.2	9-15-03	12A-9	2-17-04	16-11	5-15-95

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
16-12	5-15-95	BLANK	3-15-99	24-8	6-1-98
16-13	5-15-95	19-3	9-2-97	24-9	6-1-98
16-14	5-15-95	19-4	9-2-97	24-10	6-1-98
16-15	5-15-95	19-4.1	9-2-97	24-10.1	8-18-03
BLANK	5-15-95	BLANK	9-2-97	24-10.2	8-18-03
Chapter 17		19-5	5-15-95	24-11	8-18-03
17-1	2-17-04	19-6	5-15-95	24-12	8-18-03
17-2	2-17-04	19-7	5-15-95	24-13	8-18-03
17-3	2-17-04	19-8	5-15-95	24-14	8-18-03
17-4	2-17-04	19-9	3-15-99	24-15	3-1-04
17-5	2-17-04	19-10	3-15-99	24-16	3-1-04
BLANK	2-17-04	Chapter 20		24-17	3-1-04
Chapter 18		20-1	8-20-01	24-18	3-1-04
18-1	3-15-99	20-2	8-20-01	24-18.1	3-1-04
18-2	3-15-99	Chapter 21		BLANK	3-1-04
18-3	5-15-95	21-1	10-15-01	24-19	8-18-03
18-4	5-15-95	BLANK	10-15-01	24-20	8-18-03
18-5	5-15-95	Chapter 22		24-21	8-18-03
18-6	5-15-95	22-1	3-15-99	24-22	8-18-03
18-7	3-15-99	22-2	3-15-99	24-23	8-18-03
18-8	3-15-99	22-3	3-15-99	24-24	8-18-03
18-9	5-15-95	22-4	3-15-99	24-25	8-18-03
18-10	5-15-95	22-5	3-15-99	BLANK	8-18-03
18-11	5-15-95	22-6	3-15-99	24-27	6-5-00
18-12	5-15-95	22-7	3-15-99	24-28	6-5-00
18-13	3-15-99	22-8	3-15-99	24-28.1	6-5-00
18-14	3-15-99	Chapter 23		BLANK	6-5-00
18-15	5-15-95	23-1	12-15-03	24-29	6-1-98
18-16	5-15-95	23-2	12-15-03	24-30	6-1-98
18-17	5-15-95	23-3	12-15-03	24-31	6-5-00
18-18	5-15-95	23-4	12-15-03	24-32	6-5-00
18-19	5-15-95	23-4.1	12-15-03	24-32.1	8-18-03
18-20	5-15-95	BLANK	12-15-03	24-32.2	8-18-03
18-21	5-15-95	23-5	8-18-03	24-33	8-18-03
18-22	5-15-95	23-6	8-18-03	24-34	8-18-03
18-23	5-15-95	23-7	12-15-03	24-35	8-18-03
18-24	5-15-95	23-8	12-15-03	24-36	8-18-03
18-25	3-15-99	23-9	12-15-03	24-37	8-18-03
18-26	3-15-99	23-10	12-15-03	24-38	8-18-03
18-27	5-15-95	23-11	12-15-03	24-39	9-2-03
18-28	5-15-95	23-12	12-15-03	24-40	9-2-03
18-29	5-15-95	23-13	12-15-03	24-41	9-2-03
18-30	5-15-95	23-14	12-15-03	BLANK	9-2-03
18-31	5-15-95	Chapter 23A		24-43	8-18-03
18-32	5-15-95	23A-1	11-6-00	24-44	8-18-03
18-33	5-15-95	23A-2	11-6-00	24-45	8-18-03
18-34	5-15-95	23A-2.1	11-6-00	24-46	8-18-03
Chapter 18A		BLANK	11-6-00	24-46.1	8-18-03
18A-1	7-1-02	23A-3	5-19-97	BLANK	8-18-03
18A-2	7-1-02	23A-4	5-19-97	24-47	3-6-00
18A-3	7-1-02	23A-5	5-19-97	24-48	3-6-00
18A-4	7-1-02	23A-6	5-19-97	24-49	11-6-00
18A-4.1	7-1-02	23A-6.1	5-19-97	24-50	11-6-00
BLANK	7-1-02	BLANK	5-19-97	24-51	8-18-03
18A-5	2-20-96	23A-7	2-20-96	24-52	8-18-03
18A-6	2-20-96	23A-8	2-20-96	24-52.1	8-18-03
18A-7	2-20-96	23A-9	2-20-96	BLANK	8-18-03
18A-8	2-20-96	BLANK	2-20-96	24-53	11-6-00
18A-9	7-1-02	Chapter 24		24-54	11-6-00
18A-10	7-1-02	24-1	9-2-03	24-55	11-6-00
18A-11	7-1-02	24-2	9-2-03	24-56	11-6-00
18A-12	7-1-02	24-3	9-2-03	24-57	8-18-03
18A-13	7-1-02	24-4	9-2-03	24-58	8-18-03
BLANK	7-1-02	24-4.1	9-2-03	24-59	8-18-03
Chapter 19		BLANK	9-2-03	24-60	8-18-03
19-1	3-15-99	24-5	6-1-98	24-61	8-18-03
19-2	3-15-99	24-6	6-1-98	24-62	8-18-03
19-2.1	3-15-99	24-7	6-1-98	24-63	8-18-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
24-64	8-18-03	26-37	4-7-03	35-26.1	6-19-00
24-65	6-1-98	26-38	4-7-03	BLANK	6-19-00
24-66	6-1-98	26-39	4-7-03	35-27	4-20-98
24-67	8-18-03	26-40	4-7-03	35-28	4-20-98
24-68	8-18-03	26-41	4-7-03	35-29	7-21-03
24-69	8-18-03	26-42	4-7-03	35-30	7-21-03
BLANK	8-18-03	26-43	4-7-03	35-31	7-21-03
Chapter 24A		26-44	4-7-03	35-32	7-21-03
24A-1	7-2-01	26-45	4-7-03	35-32.1	7-21-03
24A-2	7-2-01	26-46	4-7-03	BLANK	7-21-03
Chapter 25		Chapters 27 through 29		35-33	4-20-98
25-1	11-6-00	27-1	5-15-95	35-34	4-20-98
25-2	11-6-00	BLANK	5-15-95	35-35	4-7-03
25-3	11-6-00	Chapter 30		35-36	4-7-03
BLANK	11-6-00	30-1	5-15-95	35-37	9-15-03
Chapter 26		BLANK	5-15-95	35-38	9-15-03
26-1	4-7-03	Chapters 31 through 32		35-39	9-15-03
26-2	4-7-03	31-1	5-15-95	BLANK	9-15-03
26-2.1	4-7-03	BLANK	5-15-95	Chapter 36	
BLANK	4-7-03	Chapter 33		36-1	4-3-00
26-3	4-20-98	33-1	8-20-01	BLANK	4-3-00
26-4	4-20-98	33-2	8-20-01	Chapter 37	
26-5	4-20-98	33-2.1	8-20-01	37-1	12-4-00
26-6	4-20-98	BLANK	8-20-01	37-2	12-4-00
26-7	4-20-98	33-3	5-15-95	37-3	12-4-00
26-8	4-20-98	BLANK	5-15-95	BLANK	12-4-00
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	2-17-04
BLANK	8-6-01	35-14	7-21-03	I-2	2-17-04
26-25	4-20-98	35-15	7-21-03	I-3	2-17-04
26-26	4-20-98	35-16	7-21-03	I-4	2-17-04
26-26.1	4-20-98	35-17	7-21-03	I-5	2-17-04
BLANK	4-20-98	35-18	7-21-03	I-6	2-17-04
26-27	2-20-96	35-19	7-21-03	I-7	2-17-04
26-28	2-20-96	35-20	7-21-03	I-8	2-17-04
26-29	5-6-02	35-20.1	7-21-03	I-9	2-17-04
26-30	5-6-02	35-20.2	7-21-03	I-10	2-17-04
26-30.1	5-6-02	35-20.3	7-21-03	I-11	2-17-04
BLANK	5-6-02	35-20.4	7-21-03	I-12	2-17-04
26-31	4-20-98	35-20.5	7-21-03	I-13	2-17-04
26-32	4-20-98	BLANK	7-21-03	I-14	2-17-04
26-33	4-20-98	35-21	4-20-98	I-15	2-17-04
26-34	4-20-98	35-22	4-20-98	I-16	2-17-04
26-35	4-20-98	35-23	4-20-98	I-17	2-17-04
26-36	4-20-98	35-24	4-20-98	I-18	2-17-04
26-36.1	4-7-03	35-25	6-19-00	I-19	2-17-04
26-36.2	4-7-03	35-26	6-19-00	I-20	2-17-04

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
I-21 -----	2-17-04	I-30 -----	2-17-04	D-8 -----	3-1-04
I-22 -----	2-17-04	Definitions		D-9 -----	3-1-04
I-23 -----	2-17-04	D-1 -----	3-1-04	BLANK -----	3-1-04
I-24 -----	2-17-04	D-2 -----	3-1-04	Tables	
I-25 -----	2-17-04	D-3 -----	3-1-04	T1-1 -----	3-1-04
I-26 -----	2-17-04	D-4 -----	3-1-04	BLANK -----	3-1-04
I-27 -----	2-17-04	D-5 -----	3-1-04	T2-1 -----	3-1-04
I-28 -----	2-17-04	D-6 -----	3-1-04	BLANK -----	3-1-04
I-29 -----	2-17-04	D-7 -----	3-1-04		