

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

**Title 18—Department of Treasury—Taxation**

**Supplement January 3, 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 January 3, 2006)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-3-06	3-4	12-15-03	5-14	4-19-04
ii	1-3-06	3-4.1	12-15-03	5-14.1	4-19-04
iii	12-6-04	BLANK	12-15-03	BLANK	4-19-04
iv	12-6-04	3-5	1-4-99	5-15	1-4-99
v	11-21-05	3-6	1-4-99	5-16	1-4-99
vi	11-21-05	3-7	5-15-95	5-16.1	4-19-04
vii	1-3-06	3-8	5-15-95	5-16.2	4-19-04
viii	1-3-06	3-9	3-15-99	5-17	4-19-04
ix	1-3-06	3-10	3-15-99	BLANK	4-19-04
x	1-3-06	3-10.1	2-7-00	5-19	5-15-95
xi	1-3-06	3-10.2	2-7-00	5-20	5-15-95
xii	1-3-06	3-11	2-7-00	5-21	4-19-04
<b>Chapter 1</b>		BLANK	2-7-00	5-22	4-19-04
1-1	6-17-02	3-13	5-15-95	5-22.1	4-19-04
1-2	6-17-02	3-14	5-15-95	BLANK	4-19-04
1-3	9-16-02	3-15	5-15-95	5-23	5-15-95
1-4	9-16-02	3-16	5-15-95	5-24	5-15-95
1-5	9-16-02	3-17	1-4-99	5-25	5-15-95
1-6	9-16-02	3-18	1-4-99	BLANK	5-15-95
1-7	9-16-02	3-19	5-20-96	<b>Chapter 6</b>	
1-8	9-16-02	3-20	5-20-96	6-1	7-6-04
<b>Chapter 2</b>		3-21	5-15-95	6-2	7-6-04
2-1	3-15-04	3-22	5-15-95	6-3	7-6-04
2-2	3-15-04	3-23	1-4-99	6-4	7-6-04
2-2.0.1	11-1-04	3-24	1-4-99	6-4.1	7-6-04
2-2.0.2	11-1-04	3-25	1-4-99	BLANK	7-6-04
2-2.1	11-1-04	3-26	1-4-99	6-5	5-15-95
BLANK	11-1-04	3-27	1-4-99	6-6	5-15-95
2-3	1-21-03	3-28	1-4-99	6-7	5-15-95
2-4	1-21-03	3-29	1-4-99	6-8	5-15-95
2-5	1-21-03	3-30	1-4-99	6-9	5-15-95
BLANK	1-21-03	3-31	5-15-95	6-10	5-15-95
2-7	3-17-97	3-32	5-15-95	6-11	5-15-95
2-8	3-17-97	3-33	5-15-95	BLANK	5-15-95
2-8.1	12-15-03	3-34	5-15-95	<b>Chapter 7</b>	
2-8.2	12-15-03	3-35	5-15-95	7-1	7-18-05
2-9	4-20-98	3-36	5-15-95	7-2	7-18-05
2-10	4-20-98	<b>Chapter 4</b>		7-3	7-18-05
2-10.1	3-15-04	4-1	8-21-95	7-4	7-18-05
2-10.2	3-15-04	BLANK	8-21-95	7-4.0.1	7-18-05
2-11	3-15-04	<b>Chapter 5</b>		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	10-4-04
2-16.3	3-15-04	5-6	4-19-04	7-6.4	10-4-04
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	10-4-04
2-19	3-15-04	5-8	5-15-95	7-6.8	10-4-04
2-20	3-15-04	5-9	5-15-95	7-6.9	10-4-04
<b>Chapter 3</b>		5-10	5-15-95	BLANK	10-4-04
3-1	12-15-03	5-11	4-19-04	7-7	9-15-03
3-2	12-15-03	5-12	4-19-04	7-8	9-15-03
3-3	12-15-03	5-13	4-19-04	7-9	10-4-04

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-10	10-4-04	7-54	10-4-04	12-4	11-21-05
7-10.1	10-4-04	7-55	10-4-04	12-5	11-21-05
BLANK	10-4-04	7-56	10-4-04	12-6	11-21-05
7-11	9-15-03	7-57	10-4-04	12-7	11-21-05
7-12	9-15-03	7-58	10-4-04	12-8	11-21-05
7-13	10-4-04	7-59	10-4-04	12-9	11-21-05
7-14	10-4-04	BLANK	10-4-04	12-10	11-21-05
7-15	10-4-04	7-61	5-20-96	12-11	11-21-05
7-16	10-4-04	7-62	5-20-96	12-12	11-21-05
7-17	10-4-04	7-63	9-15-03	12-13	11-21-05
7-18	10-4-04	7-64	9-15-03	BLANK	11-21-05
7-19	10-4-04	7-65	9-15-03	<b>Chapter 12A</b>	
7-20	10-4-04	7-66	9-15-03	12A-1	2-17-04
7-21	5-16-05	7-66.1	10-4-04	12A-2	2-17-04
7-22	5-16-05	7-66.2	10-4-04	12A-3	2-17-04
7-23	5-16-05	7-67	10-4-04	12A-4	2-17-04
7-24	5-16-05	BLANK	10-4-04	12A-5	2-17-04
7-25	5-16-05	7-68.1	9-15-03	12A-6	2-17-04
BLANK	5-16-05	7-68.2	9-15-03	12A-7	3-15-04
7-27	10-4-04	7-68.3	9-15-03	12A-8	3-15-04
7-28	10-4-04	BLANK	9-15-03	12A-9	3-15-04
7-29	10-4-04	7-69	8-18-03	12A-10	3-15-04
7-30	10-4-04	7-70	8-18-03	12A-11	2-17-04
7-31	10-4-04	7-71	8-18-03	12A-12	2-17-04
7-32	10-4-04	BLANK	8-18-03	12A-13	2-17-04
7-32.1	10-4-04	7-73	12-18-95	12A-14	2-17-04
7-32.2	10-4-04	7-74	12-18-95	12A-15	2-17-04
7-33	9-15-03	7-75	10-4-04	12A-16	2-17-04
7-34	9-15-03	7-76	10-4-04	<b>Chapter 13</b>	
7-35	10-4-04	7-77	10-4-04	13-1	11-21-05
7-36	10-4-04	7-78	10-4-04	13-2	11-21-05
7-37	10-4-04	7-78.1	10-4-04	13-3	11-21-05
7-38	10-4-04	BLANK	10-4-04	13-4	11-21-05
7-39	10-4-04	7-79	9-15-03	13-5	11-21-05
7-40	10-4-04	7-80	9-15-03	13-6	11-21-05
7-40.1	10-4-04	7-81	9-15-03	13-7	11-21-05
BLANK	10-4-04	7-82	9-15-03	BLANK	11-21-05
7-41	4-5-99	7-83	9-15-03	<b>Chapter 14</b>	
7-42	4-5-99	7-84	9-15-03	14-1	12-1-03
7-43	9-15-03	7-85	9-15-03	14-2	12-1-03
7-44	9-15-03	7-86	9-15-03	14-3	12-1-03
7-45	3-1-04	7-87	7-18-05	14-4	12-1-03
7-46	3-1-04	7-88	7-18-05	14-5	12-1-03
7-46.1	9-15-03	7-89	7-18-05	14-6	12-1-03
7-46.2	9-15-03	7-90	7-18-05	14-7	12-1-03
7-46.3	9-15-03	7-91	7-18-05	14-8	12-1-03
7-46.4	9-15-03	BLANK	7-18-05	14-9	12-1-03
7-46.5	9-15-03	<b>Chapter 8</b>		BLANK	12-1-03
7-46.6	9-15-03	8-1	4-5-99	<b>Chapter 15</b>	
7-46.6.1	10-4-04	BLANK	4-5-99	15-1	3-1-04
7-46.6.2	10-4-04	<b>Chapter 9</b>		15-2	3-1-04
7-46.6.2.1	10-4-04	9-1	5-21-01	15-3	3-1-04
BLANK	10-4-04	BLANK	5-21-01	15-4	3-1-04
7-46.6.3	9-15-03	<b>Chapter 10</b>		15-5	3-1-04
7-46.6.4	9-15-03	10-1	8-19-96	15-6	3-1-04
7-46.6.5	9-15-03	BLANK	8-19-96	15-7	3-1-04
7-46.6.6	9-15-03	<b>Chapter 10A</b>		15-8	3-1-04
7-46.7	11-17-97	10A-1	8-19-96	15-8.1	3-1-04
7-46.8	11-17-97	BLANK	8-19-96	BLANK	3-1-04
7-47	11-17-97	<b>Chapter 11</b>		15-9	10-6-97
7-48	11-17-97	11-1	8-19-96	15-10	10-6-97
7-49	9-15-03	BLANK	8-19-96	15-11	8-16-04
7-50	9-15-03	<b>Chapter 12</b>		15-12	8-16-04
7-51	10-4-04	12-1	1-3-06	15-13	8-16-04
7-52	10-4-04	12-2	1-3-06	15-14	8-16-04
7-53	10-4-04	12-3	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	<b>Chapter 19</b>		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
<b>Chapter 16</b>		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
<b>Chapter 17</b>		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	<b>Chapter 20</b>		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
<b>Chapter 18</b>		<b>Chapter 21</b>		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	<b>Chapter 22</b>		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	<b>Chapter 23</b>		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	<b>Chapter 23A</b>		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
<b>Chapter 18A</b>		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	<b>Chapter 24</b>		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	26-30	5-6-02	35-20	7-21-03
24-56	11-6-00	26-30.1	5-6-02	35-20.1	7-21-03
24-57	8-18-03	BLANK	5-6-02	35-20.2	7-21-03
24-58	8-18-03	26-31	4-20-98	35-20.3	7-21-03
24-59	8-18-03	26-32	4-20-98	35-20.4	7-21-03
24-60	8-18-03	26-33	4-20-98	35-20.5	7-21-03
24-61	8-18-03	26-34	4-20-98	BLANK	7-21-03
24-62	8-18-03	26-35	4-20-98	35-21	4-20-98
24-63	8-18-03	26-36	4-20-98	35-22	4-20-98
24-64	8-18-03	26-36.1	4-7-03	35-23	4-20-98
24-65	6-1-98	26-36.2	4-7-03	35-24	4-20-98
24-66	6-1-98	26-37	4-7-03	35-25	12-19-05
24-67	8-18-03	26-38	4-7-03	35-26	12-19-05
24-68	8-18-03	26-39	4-7-03	35-26.1	12-19-05
24-69	8-18-03	26-40	4-7-03	BLANK	12-19-05
BLANK	8-18-03	26-41	4-7-03	35-27	4-20-98
<b>Chapter 24A</b>		26-42	4-7-03	35-28	4-20-98
24A-1	7-2-01	26-43	4-7-03	35-29	5-16-05
24A-2	7-2-01	26-44	4-7-03	35-30	5-16-05
<b>Chapter 25</b>		26-45	4-7-03	35-31	5-16-05
25-1	11-7-05	26-46	4-7-03	35-32	5-16-05
25-2	11-7-05	<b>Chapters 27 through 29</b>		35-32.1	5-16-05
25-3	11-6-00	27-1	5-15-95	35-32.2	5-16-05
BLANK	11-6-00	BLANK	5-15-95	35-33	4-20-98
<b>Chapter 26</b>		<b>Chapter 30</b>		35-34	4-20-98
26-1	4-7-03	30-1	5-15-95	35-35	4-7-03
26-2	4-7-03	BLANK	5-15-95	35-36	4-7-03
26-2.1	4-7-03	<b>Chapters 31 through 32</b>		35-37	9-15-03
BLANK	4-7-03	31-1	5-15-95	35-38	9-15-03
26-3	4-20-98	BLANK	5-15-95	35-39	9-15-03
26-4	4-20-98	<b>Chapter 33</b>		BLANK	9-15-03
26-5	4-20-98	33-1	8-20-01	<b>Chapter 36</b>	
26-6	4-20-98	33-2	8-20-01	36-1	4-3-00
26-7	4-20-98	33-2.1	8-20-01	BLANK	4-3-00
26-8	4-20-98	BLANK	8-20-01	<b>Chapter 37</b>	
26-9	5-6-02	33-3	5-15-95	37-1	11-7-05
26-10	5-6-02	BLANK	5-15-95	37-2	11-7-05
26-11	4-7-03	<b>Chapter 34</b>		37-3	12-4-00
26-12	4-7-03	34-1	5-15-95	BLANK	12-4-00
26-12.1	4-7-03	BLANK	5-15-95	<b>Chapter 38</b>	
26-12.2	4-7-03	<b>Chapter 35</b>		38-1	8-4-03
26-12.3	4-7-03	35-1	12-19-05	38-2	8-4-03
BLANK	4-7-03	35-2	12-19-05	38-3	8-4-03
26-13	2-20-96	35-2.1	12-19-05	38-4	8-4-03
26-14	2-20-96	BLANK	12-19-05	38-5	8-4-03
26-15	9-8-98	35-3	7-3-00	38-6	8-4-03
26-16	9-8-98	35-4	7-3-00	38-7	8-4-03
26-16.1	9-8-98	35-5	7-3-00	BLANK	8-4-03
BLANK	9-8-98	35-6	7-3-00	<b>Chapter 39</b>	
26-17	2-20-96	35-7	7-3-00	39-1	7-1-02
26-18	2-20-96	35-8	7-3-00	39-2	7-1-02
26-19	2-20-96	35-9	7-3-00	39-3	7-1-02
26-20	2-20-96	35-10	7-3-00	39-4	7-1-02
26-21	8-6-01	35-10.1	7-3-00	<b>Chapter 40</b>	
26-22	8-6-01	35-10.2	7-3-00	40-1	8-18-03
26-23	8-6-01	35-10.3	7-3-00	40-2	8-18-03
26-24	8-6-01	35-10.4	7-3-00	40-3	8-18-03
26-24.1	8-6-01	35-11	4-20-98	40-4	8-18-03
BLANK	8-6-01	35-12	4-20-98	40-5	8-18-03
26-25	4-20-98	35-13	7-21-03	BLANK	8-18-03
26-26	4-20-98	35-14	7-21-03	<b>Index</b>	
26-26.1	4-20-98	35-15	7-21-03	I-1	12-19-05
BLANK	4-20-98	35-16	7-21-03	I-2	12-19-05
26-27	2-20-96	35-17	7-21-03	I-3	12-19-05
26-28	2-20-96	35-18	7-21-03	I-4	12-19-05
26-29	5-6-02	35-19	7-21-03	I-5	12-19-05