

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

**Title 18
Treasury—Taxation**

Supplement April 20, 2015

I, Laura Sanders, Acting 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, 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.

JWH 5-7-2015

VALID TITLE 18 PAGES
(Current through April 20, 2015)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-20-15	2-21	9-21-09	5-8	5-15-95
ii	1-20-15	2-22	9-21-09	5-9	12-7-09
iii	1-18-11	Chapter 3		5-10	12-7-09
iv	1-18-11	3-1	7-18-11	5-11	12-7-09
v	1-20-15	3-2	7-18-11	5-12	12-7-09
vi	1-20-15	3-3	12-15-03	5-12.1	12-7-09
vii	1-20-15	3-4	12-15-03	BLANK	12-7-09
BLANK	1-20-15	3-4.1	12-15-03	5-13	4-19-04
ix	4-20-15	BLANK	12-15-03	5-14	4-19-04
x	4-20-15	3-5	3-17-14	5-14.1	4-19-04
xi	4-20-15	3-6	3-17-14	BLANK	4-19-04
xii	4-20-15	3-7	5-15-95	5-15	1-4-99
xiii	4-20-15	3-8	5-15-95	5-16	1-4-99
xiv	4-20-15	3-9	3-15-99	5-16.1	4-19-04
Chapter 1		3-10	3-15-99	5-16.2	4-19-04
1-1	6-2-14	3-10.1	2-7-00	5-17	4-19-04
1-2	6-2-14	3-10.2	2-7-00	BLANK	4-19-04
1-3	6-2-14	3-11	2-7-00	5-19	5-15-95
BLANK	6-2-14	BLANK	2-7-00	5-20	5-15-95
Chapter 2		3-13	5-15-95	5-21	4-19-04
2-1	9-15-14	3-14	5-15-95	5-22	4-19-04
2-2	9-15-14	3-15	3-17-14	5-22.1	4-19-04
2-2.0.1	11-1-04	3-16	3-17-14	BLANK	4-19-04
2-2.0.2	11-1-04	3-17	1-4-99	5-23	5-15-95
2-2.1	11-1-04	3-18	1-4-99	5-24	5-15-95
BLANK	11-1-04	3-19	3-17-14	5-25	5-15-95
2-3	8-4-08	3-20	3-17-14	BLANK	5-15-95
2-4	8-4-08	3-21	5-15-95	Chapter 6	
2-5	11-20-06	3-22	5-15-95	6-1	7-18-11
BLANK	11-20-06	3-23	3-17-14	6-2	7-18-11
2-7	3-17-97	3-24	3-17-14	6-3	12-7-09
2-8	3-17-97	3-25	1-4-99	6-4	12-7-09
2-8.1	9-15-14	3-26	1-4-99	6-4.1	12-7-09
2-8.2	9-15-14	3-27	3-17-14	BLANK	12-7-09
2-8.3	9-15-14	3-28	3-17-14	6-5	5-15-95
BLANK	9-15-14	3-29	3-17-14	6-6	5-15-95
2-9	2-21-06	3-30	3-17-14	6-7	5-15-95
2-10	2-21-06	3-31	3-17-14	6-8	5-15-95
2-10.1	2-21-06	3-32	3-17-14	6-9	5-15-95
2-10.2	2-21-06	3-32.1	3-17-14	6-10	5-15-95
2-10.3	2-21-06	BLANK	3-17-14	6-11	5-15-95
BLANK	2-21-06	3-33	5-15-95	BLANK	5-15-95
2-11	3-15-04	3-34	5-15-95	Chapter 7	
2-12	3-15-04	3-35	3-17-14	7-1	1-20-15
2-13	3-15-04	3-36	3-17-14	7-2	1-20-15
BLANK	3-15-04	Chapter 4		7-2.1	5-4-09
2-15	8-19-13	4-1	8-21-95	BLANK	5-4-09
2-16	8-19-13	BLANK	8-21-95	7-3	1-7-08
2-16.1	7-18-11	Chapter 5		7-4	1-7-08
2-16.2	7-18-11	5-1	7-18-11	7-4.0.1	7-2-07
2-16.3	7-21-08	5-2	7-18-11	BLANK	7-2-07
2-16.4	7-21-08	5-3	12-7-09	7-4.1	8-15-11
2-17	9-20-10	5-4	12-7-09	7-4.2	8-15-11
2-18	9-20-10	5-5	12-7-09	7-5	8-15-11
2-18.1	9-20-10	5-6	12-7-09	7-6	8-15-11
BLANK	9-20-10	5-6.1	4-19-04	7-6.1	9-15-03
2-19	9-21-09	BLANK	4-19-04	7-6.2	9-15-03
2-20	9-21-09	5-7	5-15-95	7-6.3	8-7-06

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-6.4	8-7-06	BLANK	12-21-09	7-86	12-21-09
7-6.5	10-4-04	7-46.1	9-4-07	7-87	12-21-09
7-6.6	10-4-04	7-46.2	9-4-07	7-88	12-21-09
7-6.7	8-7-06	7-46.2.1	9-4-07	7-89	7-20-09
7-6.8	8-7-06	BLANK	9-4-07	7-90	7-20-09
7-7	8-4-08	7-46.3	9-15-03	7-91	1-7-08
7-8	8-4-08	7-46.4	9-15-03	7-92	1-7-08
7-8.1	11-7-11	7-46.5	12-21-09	Chapter 8	
7-8.2	11-7-11	7-46.6	12-21-09	8-1	4-5-99
7-9	6-4-12	7-46.6.1	7-21-08	BLANK	4-5-99
7-10	6-4-12	7-46.6.2	7-21-08	Chapter 9	
7-11	6-4-12	7-46.6.2.1	7-21-08	9-1	1-20-15
BLANK	6-4-12	BLANK	7-21-08	BLANK	1-20-15
7-13	10-4-04	7-46.6.3	9-15-03	Chapter 10	
7-14	10-4-04	7-46.6.4	9-15-03	10-1	8-19-96
7-15	12-21-09	7-46.6.5	6-4-12	BLANK	8-19-96
7-16	12-21-09	7-46.6.6	6-4-12	Chapter 10A	
7-17	9-4-07	7-46.6.7	6-4-12	10A-1	8-19-96
7-18	9-4-07	BLANK	6-4-12	BLANK	8-19-96
7-19	9-4-07	7-46.7	11-3-08	Chapter 11	
7-20	9-4-07	7-46.8	11-3-08	11-1	8-19-96
7-21	9-4-07	7-47	11-3-08	BLANK	8-19-96
7-22	9-4-07	7-48	11-3-08	Chapter 12	
7-22.1	9-4-07	7-48.1	7-21-08	12-1	7-18-11
BLANK	9-4-07	BLANK	7-21-08	12-2	7-18-11
7-23	5-5-08	7-49	12-21-09	12-3	2-22-11
7-24	5-5-08	7-50	12-21-09	12-4	2-22-11
7-25	5-16-05	7-51	12-21-09	12-4.1	8-18-08
BLANK	5-16-05	7-52	12-21-09	BLANK	8-18-08
7-27	10-4-04	7-53	12-21-09	12-5	11-21-05
7-28	10-4-04	7-54	12-21-09	12-6	11-21-05
7-29	10-4-04	7-55	12-21-09	12-7	4-17-06
7-30	10-4-04	7-56	12-21-09	12-8	4-17-06
7-31	6-4-12	7-56.1	7-16-07	12-9	11-21-05
7-32	6-4-12	BLANK	7-16-07	12-10	11-21-05
7-32.1	4-6-09	7-57	9-2-08	12-11	11-21-05
7-32.2	4-6-09	7-58	9-2-08	12-12	11-21-05
7-32.3	5-4-09	7-59	9-2-08	12-13	11-21-05
7-32.4	5-4-09	BLANK	9-2-08	BLANK	11-21-05
7-32.5	5-4-09	7-61	12-21-09	Chapter 12A	
7-32.6	5-4-09	7-62	12-21-09	12A-1	7-18-11
7-32.6.1	5-4-09	7-63	9-15-03	12A-2	7-18-11
BLANK	5-4-09	7-64	9-15-03	12A-3	2-17-04
7-32.7	7-2-07	7-65	9-15-03	12A-4	2-17-04
7-32.8	7-2-07	7-66	9-15-03	12A-5	2-17-04
7-32.9	5-4-09	7-66.1	1-20-15	12A-6	2-17-04
7-32.10	5-4-09	7-66.2	1-20-15	12A-7	3-15-04
7-33	9-15-03	7-67	1-20-15	12A-8	3-15-04
7-34	9-15-03	BLANK	1-20-15	12A-9	3-15-04
7-35	9-4-07	7-68.1	8-4-08	12A-10	3-15-04
7-36	9-4-07	7-68.2	8-4-08	12A-11	2-17-04
7-37	12-21-09	7-69	8-18-03	12A-12	2-17-04
7-38	12-21-09	7-70	8-18-03	12A-13	2-17-04
7-39	12-21-09	7-71	8-18-03	12A-14	2-17-04
7-40	12-21-09	BLANK	8-18-03	12A-15	2-17-04
7-40.1	12-21-09	7-73	12-18-95	12A-16	2-17-04
BLANK	12-21-09	7-74	12-18-95	Chapter 13	
7-41	8-4-08	7-75	10-4-04	13-1	8-20-12
7-42	8-4-08	7-76	10-4-04	BLANK	8-20-12
7-42.1	8-4-08	7-77	10-4-04	Chapter 14	
7-42.2	8-4-08	7-78	10-4-04	14-1	7-18-11
7-43	9-15-03	7-78.1	6-20-11	14-2	7-18-11
7-44	9-15-03	7-78.2	6-20-11	14-3	7-6-09
7-45	12-21-09	7-83	10-15-12	14-4	7-6-09
7-46	12-21-09	7-84	10-15-12	14-5	7-6-09
7-46.0.1	12-21-09	7-85	12-21-09	14-6	7-6-09

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
14-7	7-6-09	17A-2	7-18-11	Chapter 21	
14-8	7-6-09	17A-3	1-18-11	21-1	10-15-01
14-9	7-6-09	17A-4	1-18-11	BLANK	10-15-01
14-10	7-6-09	17A-5	1-18-11	Chapter 22	
Chapter 15		17A-6	1-18-11	22-1	7-18-11
15-1	2-19-13	Chapter 18		22-2	7-18-11
15-2	2-19-13	18-1	7-18-11	22-3	11-16-09
15-3	2-19-13	18-2	7-18-11	22-4	11-16-09
15-4	2-19-13	18-3	7-2-07	22-5	11-16-09
15-5	2-19-13	18-4	7-2-07	22-6	11-16-09
15-6	2-19-13	18-5	7-2-07	22-7	11-1-04
15-7	2-19-13	18-6	7-2-07	22-8	11-1-04
15-8	2-19-13	18-7	7-21-08	Chapter 23	
15-9	2-19-13	18-8	7-21-08	23-1	7-18-11
15-10	2-19-13	18-9	5-15-95	23-2	7-18-11
15-11	2-19-13	18-10	5-15-95	23-3	8-18-08
15-12	2-19-13	18-11	5-15-95	23-4	8-18-08
15-13	2-19-13	18-12	5-15-95	23-4.1	8-18-08
15-14	2-19-13	18-13	7-21-08	BLANK	8-18-08
15-15	2-19-13	18-14	7-21-08	23-5	8-18-03
15-16	2-19-13	18-15	5-15-95	23-6	8-18-03
15-17	2-19-13	18-16	5-15-95	23-7	12-15-03
15-18	2-19-13	18-17	5-15-95	23-8	12-15-03
15-19	2-19-13	18-18	5-15-95	23-9	12-15-03
15-20	2-19-13	18-19	1-7-08	23-10	12-15-03
15-21	2-19-13	18-20	1-7-08	23-11	12-15-03
15-22	2-19-13	18-20.1	1-7-08	23-12	12-15-03
15-23	2-19-13	BLANK	1-7-08	23-13	12-15-03
15-24	2-19-13	18-21	5-15-95	23-14	12-15-03
15-25	2-19-13	18-22	5-15-95	Chapter 23A	
BLANK	2-19-13	18-23	5-15-95	23A-1	6-2-14
Chapter 16		18-24	5-15-95	23A-2	6-2-14
16-1	7-18-11	18-25	3-15-99	23A-3	6-4-07
16-2	7-18-11	18-26	3-15-99	23A-4	6-4-07
16-3	7-16-07	18-27	5-15-95	23A-5	6-4-07
16-4	7-16-07	18-28	5-15-95	23A-6	6-4-07
16-4.1	7-16-07	18-29	5-15-95	23A-7	6-4-07
BLANK	7-16-07	18-30	5-15-95	23A-8	6-4-07
16-5	9-5-06	18-31	5-15-95	23A-9	6-4-07
16-6	9-5-06	18-32	5-15-95	23A-10	6-4-07
16-7	9-5-06	18-33	5-15-95	23A-11	6-4-07
16-8	9-5-06	18-34	5-15-95	BLANK	6-4-07
16-9	9-5-06	Chapter 18A		Chapter 24	
16-10	9-5-06	18A-1	4-20-15	24-1	4-6-15
16-11	7-16-07	18A-2	4-20-15	24-2	4-6-15
16-12	7-16-07	18A-3	4-20-15	24-3	4-6-15
16-13	7-16-07	18A-4	4-20-15	24-4	4-6-15
16-14	7-16-07	18A-5	4-20-15	24-5	4-6-15
16-15	7-16-07	18A-6	4-20-15	24-6	4-6-15
16-16	7-16-07	18A-7	4-20-15	24-6.1	4-6-15
16-17	7-16-07	BLANK	4-20-15	BLANK	4-6-15
BLANK	7-16-07	Chapter 19		24-7	12-1-08
Chapter 16A		19-1	7-18-11	24-8	12-1-08
16A-1	7-18-11	19-2	7-18-11	24-9	12-1-08
16A-2	7-18-11	19-3	2-7-05	24-10	12-1-08
16A-3	1-4-10	19-4	2-7-05	24-11	3-19-12
BLANK	1-4-10	19-5	2-7-05	24-12	3-19-12
Chapter 17		19-6	2-7-05	24-12.1	3-19-12
17-1	7-18-11	19-7	10-6-14	24-12.2	3-19-12
17-2	7-18-11	19-8	10-6-14	24-13	12-1-08
17-3	2-19-13	19-9	10-6-14	24-14	12-1-08
17-4	2-19-13	19-10	10-6-14	24-15	12-1-08
17-5	2-19-13	Chapter 20		24-16	12-1-08
BLANK	2-19-13	20-1	9-15-14	24-17	12-1-08
Chapter 17A		BLANK	9-15-14	24-18	12-1-08
17A-1	7-18-11			24-19	12-1-08

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
24-20	12-1-08	24-80	12-1-08	26-28	4-7-08
24-21	12-1-08	24-81	12-1-08	26-28.1	6-5-06
24-22	12-1-08	24-82	12-1-08	BLANK	6-5-06
24-23	3-17-14	24-83	12-1-08	26-29	5-6-02
24-24	3-17-14	24-84	12-1-08	26-30	5-6-02
24-25	3-17-14	24-85	4-6-15	26-30.1	5-6-02
24-26	3-17-14	24-86	4-6-15	BLANK	5-6-02
24-27	12-1-08	24-87	4-6-15	26-31	4-20-98
24-28	12-1-08	24-88	4-6-15	26-32	4-20-98
24-29	12-1-08	24-89	4-6-15	26-33	4-7-08
24-30	12-1-08	BLANK	4-6-15	26-34	4-7-08
24-31	12-1-08	Chapter 24A		26-35	5-4-09
24-32	12-1-08	24A-1	1-20-15	26-36	5-4-09
24-33	3-17-14	24A-2	1-20-15	26-37	5-4-09
24-34	3-17-14	24A-3	1-20-15	26-38	5-4-09
24-35	12-1-08	BLANK	1-20-15	26-38.1	5-4-09
24-36	12-1-08	Chapter 24B		BLANK	5-4-09
24-37	12-1-08	24B-1	3-17-14	26-39	4-7-08
24-38	12-1-08	24B-2	3-17-14	26-40	4-7-08
24-39	12-1-08	24B-3	3-17-14	26-40.1	7-21-08
24-40	12-1-08	24B-4	3-17-14	26-40.2	7-21-08
24-41	12-1-08	24B-5	3-17-14	26-40.3	7-21-08
24-42	12-1-08	BLANK	3-17-14	BLANK	7-21-08
24-43	12-1-08	Chapter 25		26-41	4-7-03
24-44	12-1-08	25-1	6-20-11	26-42	4-7-03
24-45	3-17-14	25-2	6-20-11	26-43	4-7-08
24-46	3-17-14	25-3	6-20-11	26-44	4-7-08
24-47	3-17-14	BLANK	6-20-11	26-44.1	6-5-06
24-48	3-17-14	Chapter 26		BLANK	6-5-06
24-48.1	3-17-14	26-1	7-18-11	26-45	4-7-03
24-48.2	3-17-14	26-2	7-18-11	26-46	4-7-03
24-49	12-1-08	26-3	4-7-08	Chapter 27	
24-50	12-1-08	26-4	4-7-08	27-1	11-17-14
24-51	12-1-08	26-5	4-7-08	27-2	11-17-14
24-52	12-1-08	26-6	4-7-08	27-3	11-17-14
24-53	12-1-08	26-7	8-18-08	27-4	11-17-14
24-54	12-1-08	26-8	8-18-08	27-5	11-17-14
24-55	12-1-08	26-9	6-5-06	27-6	11-17-14
24-56	12-1-08	26-10	6-5-06	27-7	11-17-14
24-57	12-1-08	26-11	4-7-08	27-8	11-17-14
24-58	12-1-08	26-12	4-7-08	27-9	11-17-14
24-59	12-1-08	26-13	4-7-08	BLANK	11-17-14
24-60	12-1-08	26-14	4-7-08	Chapter 28	
24-61	12-1-08	26-15	7-21-08	28-1	7-18-11
24-62	12-1-08	26-16	7-21-08	28-2	7-18-11
24-63	3-17-14	26-17	5-4-09	28-3	9-18-06
24-64	3-17-14	26-18	5-4-09	28-4	9-18-06
24-64.1	3-17-14	26-18.1	5-4-09	28-5	9-18-06
BLANK	3-17-14	BLANK	5-4-09	28-6	9-18-06
24-65	12-1-14	26-19	4-7-08	28-7	9-18-06
24-66	12-1-14	26-20	4-7-08	BLANK	9-18-06
24-67	12-1-14	26-21	4-7-08	Chapter 29	
24-68	12-1-14	26-22	4-7-08	29-1	7-18-11
24-68.1	12-1-14	26-23	8-18-08	BLANK	7-18-11
BLANK	12-1-14	26-24	8-18-08	Chapter 30	
24-69	12-1-08	26-24.1	4-7-08	30-1	5-15-95
24-70	12-1-08	26-24.2	4-7-08	BLANK	5-15-95
24-71	12-1-08	26-24.3	4-7-08	Chapter 31	
24-72	12-1-08	26-24.4	4-7-08	31-1	3-17-14
24-73	12-1-08	26-24.5	4-7-08	BLANK	3-17-14
24-74	12-1-08	26-24.6	4-7-08	Chapter 32	
24-75	12-1-08	26-25	5-1-06	32-1	2-18-14
24-76	12-1-08	26-26	5-1-06	32-2	2-18-14
24-77	12-1-08	26-26.1	4-20-98	32-3	2-18-14
24-78	12-1-08	BLANK	4-20-98	32-4	2-18-14
24-79	12-1-08	26-27	4-7-08		

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 33		35-16.5	12-3-12	38-7	8-4-03
33-1	6-2-14	35-16.6	12-3-12	BLANK	8-4-03
33-2	6-2-14	35-16.7	12-3-12	Chapter 39	
33-3	6-2-14	35-16.8	12-3-12	39-1	2-16-10
33-4	6-2-14	35-16.9	12-3-12	BLANK	2-16-10
Chapter 34		35-16.10	12-3-12	Chapter 40	
34-1	5-15-95	35-17	7-7-08	40-1	12-1-14
BLANK	5-15-95	35-18	7-7-08	40-2	12-1-14
Chapter 35		35-19	7-7-08	40-3	8-18-08
35-1	12-3-12	35-20	7-7-08	40-4	8-18-08
35-2	12-3-12	35-20.1	7-7-08	40-5	8-18-08
35-2.1	9-15-08	35-20.2	7-7-08	BLANK	8-18-08
BLANK	9-15-08	35-20.2.1	8-3-09	Chapter 41	
35-3	1-16-07	BLANK	8-3-09	41-1	1-20-15
35-4	1-16-07	35-20.3	3-3-08	41-2	1-20-15
35-5	3-3-08	35-20.4	3-3-08	41-3	3-16-09
35-6	3-3-08	35-20.5	3-3-08	41-4	3-16-09
35-7	3-3-08	BLANK	3-3-08	41-5	11-3-08
35-8	3-3-08	35-21	4-20-98	BLANK	11-3-08
35-9	3-3-08	35-22	4-20-98	Index	
35-10	3-3-08	35-23	5-18-09	I-1	4-20-15
35-10.0.1	10-15-12	35-24	5-18-09	I-2	4-20-15
35-10.0.2	10-15-12	35-25	6-20-11	I-3	4-20-15
35-10.1	10-15-12	35-26	6-20-11	I-4	4-20-15
BLANK	10-15-12	35-26.1	6-20-11	I-5	4-20-15
35-10.3	1-16-07	BLANK	6-20-11	I-6	4-20-15
35-10.4	1-16-07	35-27	9-18-06	I-7	4-20-15
35-10.5	1-16-07	35-28	9-18-06	I-8	4-20-15
35-10.6	1-16-07	35-29	8-20-12	I-9	4-20-15
35-10.7	10-15-12	35-30	8-20-12	I-10	4-20-15
35-10.8	10-15-12	35-30.1	8-20-12	I-11	4-20-15
35-10.9	9-15-08	BLANK	8-20-12	I-12	4-20-15
35-10.10	9-15-08	35-31	5-4-09	I-13	4-20-15
35-10.10.1	9-15-08	35-32	5-4-09	I-14	4-20-15
BLANK	9-15-08	35-32.1	5-4-09	I-15	4-20-15
35-10.11	1-16-07	35-32.2	5-4-09	I-16	4-20-15
35-10.12	1-16-07	35-33	4-20-98	I-17	4-20-15
35-10.13	1-16-07	35-34	4-20-98	I-18	4-20-15
35-10.14	1-16-07	35-35	4-7-03	I-19	4-20-15
35-10.15	1-16-07	35-36	4-7-03	I-20	4-20-15
35-10.16	1-16-07	35-37	5-18-09	Definitions	
35-10.17	1-16-07	35-38	5-18-09	D-1	4-20-15
35-10.18	1-16-07	35-39	5-18-09	D-2	4-20-15
35-10.19	1-16-07	BLANK	5-18-09	D-3	4-20-15
35-10.20	1-16-07	Chapter 36		D-4	4-20-15
35-10.21	9-15-08	36-1	2-6-06	D-5	4-20-15
35-10.22	9-15-08	BLANK	2-6-06	D-6	4-20-15
35-11	9-15-08	Chapter 37		D-7	4-20-15
BLANK	9-15-08	37-1	6-20-11	D-8	4-20-15
35-13	3-3-08	37-2	6-20-11	D-9	4-20-15
35-14	3-3-08	37-3	2-7-11	D-10	4-20-15
35-14.1	9-15-08	37-4	2-7-11	D-11	4-20-15
35-14.2	9-15-08	Chapter 38		BLANK	4-20-15
35-15	12-3-12	38-1	7-18-11	Tables	
35-16	12-3-12	38-2	7-18-11	T1-1	1-20-15
35-16.1	12-3-12	38-3	10-6-08	BLANK	1-20-15
35-16.2	12-3-12	38-4	10-6-08	T2-1	1-20-15
35-16.3	12-3-12	38-5	8-4-03	BLANK	1-20-15
35-16.4	12-3-12	38-6	8-4-03		