

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

Title 18—Department of Treasury—Taxation

Supplement October 6, 2008

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 October 6, 2008)

Page Number	Supp. Date
i	1-7-08
ii	1-7-08
iii	2-6-06
iv	2-6-06
v	7-7-08
vi	7-7-08
vii	10-6-08
viii	10-6-08
ix	10-6-08
x	10-6-08
xi	10-6-08
xii	10-6-08
Chapter 1	
1-1	8-7-06
1-2	8-7-06
1-3	8-7-06
BLANK	8-7-06
Chapter 2	
2-1	8-4-08
2-2	8-4-08
2-2.0.1	11-1-04
2-2.0.2	11-1-04
2-2.1	11-1-04
BLANK	11-1-04
2-3	8-4-08
2-4	8-4-08
2-5	11-20-06
BLANK	11-20-06
2-7	3-17-97
2-8	3-17-97
2-8.1	11-20-06
2-8.2	11-20-06
2-9	2-21-06
2-10	2-21-06
2-10.1	2-21-06
2-10.2	2-21-06
2-10.3	2-21-06
BLANK	2-21-06
2-11	3-15-04
2-12	3-15-04
2-13	3-15-04
BLANK	3-15-04
2-15	12-17-07
2-16	12-17-07
2-16.1	7-21-08
2-16.2	7-21-08
2-16.3	7-21-08
2-16.4	7-21-08
2-17	9-8-98
2-18	9-8-98
2-19	3-15-04
2-20	3-15-04
Chapter 3	
3-1	10-6-08
3-2	10-6-08
3-3	12-15-03
3-4	12-15-03
3-4.1	12-15-03

Page Number	Supp. Date
BLANK	12-15-03
3-5	1-4-99
3-6	1-4-99
3-7	5-15-95
3-8	5-15-95
3-9	3-15-99
3-10	3-15-99
3-10.1	2-7-00
3-10.2	2-7-00
3-11	2-7-00
BLANK	2-7-00
3-13	5-15-95
3-14	5-15-95
3-15	5-15-95
3-16	5-15-95
3-17	1-4-99
3-18	1-4-99
3-19	5-20-96
3-20	5-20-96
3-21	5-15-95
3-22	5-15-95
3-23	1-4-99
3-24	1-4-99
3-25	1-4-99
3-26	1-4-99
3-27	1-4-99
3-28	1-4-99
3-29	1-4-99
3-30	1-4-99
3-31	5-15-95
3-32	5-15-95
3-33	5-15-95
3-34	5-15-95
3-35	5-15-95
3-36	5-15-95
Chapter 4	
4-1	8-21-95
BLANK	8-21-95
Chapter 5	
5-1	4-19-04
5-2	4-19-04
5-3	2-22-05
5-4	2-22-05
5-4.1	2-22-05
BLANK	2-22-05
5-5	4-19-04
5-6	4-19-04
5-6.1	4-19-04
BLANK	4-19-04
5-7	5-15-95
5-8	5-15-95
5-9	5-15-95
5-10	5-15-95
5-11	4-19-04
5-12	4-19-04
5-13	4-19-04
5-14	4-19-04
5-14.1	4-19-04

Page Number	Supp. Date
BLANK	4-19-04
5-15	1-4-99
5-16	1-4-99
5-16.1	4-19-04
5-16.2	4-19-04
5-17	4-19-04
BLANK	4-19-04
5-19	5-15-95
5-20	5-15-95
5-21	4-19-04
5-22	4-19-04
5-22.1	4-19-04
BLANK	4-19-04
5-23	5-15-95
5-24	5-15-95
5-25	5-15-95
BLANK	5-15-95
Chapter 6	
6-1	7-6-04
6-2	7-6-04
6-3	7-6-04
6-4	7-6-04
6-4.1	7-6-04
BLANK	7-6-04
6-5	5-15-95
6-6	5-15-95
6-7	5-15-95
6-8	5-15-95
6-9	5-15-95
6-10	5-15-95
6-11	5-15-95
BLANK	5-15-95
Chapter 7	
7-1	9-4-07
7-2	9-4-07
7-3	1-7-08
7-4	1-7-08
7-4.0.1	7-2-07
BLANK	7-2-07
7-4.1	6-7-04
7-4.2	6-7-04
7-5	6-7-04
BLANK	6-7-04
7-6.1	9-15-03
7-6.2	9-15-03
7-6.3	8-7-06
7-6.4	8-7-06
7-6.5	10-4-04
7-6.6	10-4-04
7-6.7	8-7-06
7-6.8	8-7-06
7-7	8-4-08
7-8	8-4-08
7-8.1	8-4-08
BLANK	8-4-08
7-9	6-5-06
7-10	6-5-06
7-10.1	6-5-06

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
BLANK	6-5-06	7-46.6.4	9-15-03	Chapter 10A	
7-11	9-4-07	7-46.6.5	9-15-03	10A-1	8-19-96
7-12	9-4-07	7-46.6.6	9-15-03	BLANK	8-19-96
7-12.1	9-4-07	7-46.7	11-17-97	Chapter 11	
BLANK	9-4-07	7-46.8	11-17-97	11-1	8-19-96
7-13	10-4-04	7-47	7-21-08	BLANK	8-19-96
7-14	10-4-04	7-48	7-21-08	Chapter 12	
7-15	9-4-07	7-48.1	7-21-08	12-1	4-17-06
7-16	9-4-07	BLANK	7-21-08	12-2	4-17-06
7-17	9-4-07	7-49	9-15-03	12-3	8-18-08
7-18	9-4-07	7-50	9-15-03	12-4	8-18-08
7-19	9-4-07	7-51	10-4-04	12-4.1	8-18-08
7-20	9-4-07	7-52	10-4-04	BLANK	8-18-08
7-21	9-4-07	7-53	7-16-07	12-5	11-21-05
7-22	9-4-07	7-54	7-16-07	12-6	11-21-05
7-22.1	9-4-07	7-55	7-16-07	12-7	4-17-06
BLANK	9-4-07	7-56	7-16-07	12-8	4-17-06
7-23	5-5-08	7-56.1	7-16-07	12-9	11-21-05
7-24	5-5-08	BLANK	7-16-07	12-10	11-21-05
7-25	5-16-05	7-57	9-2-08	12-11	11-21-05
BLANK	5-16-05	7-58	9-2-08	12-12	11-21-05
7-27	10-4-04	7-59	9-2-08	12-13	11-21-05
7-28	10-4-04	BLANK	9-2-08	BLANK	11-21-05
7-29	10-4-04	7-61	5-20-96	Chapter 12A	
7-30	10-4-04	7-62	5-20-96	12A-1	2-17-04
7-31	10-4-04	7-63	9-15-03	12A-2	2-17-04
7-32	10-4-04	7-64	9-15-03	12A-3	2-17-04
7-32.1	7-2-07	7-65	9-15-03	12A-4	2-17-04
7-32.2	7-2-07	7-66	9-15-03	12A-5	2-17-04
7-32.3	7-2-07	7-66.1	10-4-04	12A-6	2-17-04
7-32.4	7-2-07	7-66.2	10-4-04	12A-7	3-15-04
7-32.5	7-2-07	7-67	10-4-04	12A-8	3-15-04
7-32.6	7-2-07	BLANK	10-4-04	12A-9	3-15-04
7-32.7	7-2-07	7-68.1	8-4-08	12A-10	3-15-04
7-32.8	7-2-07	7-68.2	8-4-08	12A-11	2-17-04
7-32.9	7-2-07	7-69	8-18-03	12A-12	2-17-04
BLANK	7-2-07	7-70	8-18-03	12A-13	2-17-04
7-33	9-15-03	7-71	8-18-03	12A-14	2-17-04
7-34	9-15-03	BLANK	8-18-03	12A-15	2-17-04
7-35	9-4-07	7-73	12-18-95	12A-16	2-17-04
7-36	9-4-07	7-74	12-18-95	Chapter 13	
7-37	9-4-07	7-75	10-4-04	13-1	6-19-06
7-38	9-4-07	7-76	10-4-04	13-2	6-19-06
7-39	8-4-08	7-77	10-4-04	13-3	6-19-06
7-40	8-4-08	7-78	10-4-04	13-4	6-19-06
7-41	8-4-08	7-78.1	9-4-07	13-5	6-19-06
7-42	8-4-08	7-78.2	9-4-07	13-6	6-19-06
7-42.1	8-4-08	7-83	9-4-07	13-7	6-19-06
7-42.2	8-4-08	7-84	9-4-07	13-8	6-19-06
7-43	9-15-03	7-85	9-15-03	13-9	6-19-06
7-44	9-15-03	7-86	9-15-03	BLANK	6-19-06
7-45	3-1-04	7-87	9-4-07	Chapter 14	
7-46	3-1-04	7-88	9-4-07	14-1	12-1-03
7-46.1	9-4-07	7-89	7-2-07	14-2	12-1-03
7-46.2	9-4-07	7-90	7-2-07	14-3	12-1-03
7-46.2.1	9-4-07	7-91	1-7-08	14-4	12-1-03
BLANK	9-4-07	7-92	1-7-08	14-5	12-1-03
7-46.3	9-15-03	Chapter 8		14-6	12-1-03
7-46.4	9-15-03	8-1	4-5-99	14-7	12-1-03
7-46.5	7-21-08	BLANK	4-5-99	14-8	12-1-03
7-46.6	7-21-08	Chapter 9		14-9	12-1-03
7-46.6.1	7-21-08	9-1	9-5-06	BLANK	12-1-03
7-46.6.2	7-21-08	BLANK	9-5-06	Chapter 15	
7-46.6.2.1	7-21-08	Chapter 10		15-1	3-1-04
BLANK	7-21-08	10-1	8-19-96	15-2	3-1-04
7-46.6.3	9-15-03	BLANK	8-19-96	15-3	3-1-04

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
15-4	3-1-04	18-10	5-15-95	22-5	7-19-04
15-5	3-1-04	18-11	5-15-95	22-6	7-19-04
15-6	3-1-04	18-12	5-15-95	22-7	11-1-04
15-7	8-18-08	18-13	7-21-08	22-8	11-1-04
15-8	8-18-08	18-14	7-21-08	Chapter 23	
15-8.1	3-1-04	18-15	5-15-95	23-1	12-15-03
BLANK	3-1-04	18-16	5-15-95	23-2	12-15-03
15-9	10-6-97	18-17	5-15-95	23-3	8-18-08
15-10	10-6-97	18-18	5-15-95	23-4	8-18-08
15-11	8-18-08	18-19	1-7-08	23-4.1	8-18-08
15-12	8-18-08	18-20	1-7-08	BLANK	8-18-08
15-13	8-18-08	18-20.1	1-7-08	23-5	8-18-03
15-14	8-18-08	BLANK	1-7-08	23-6	8-18-03
15-14.1	8-18-08	18-21	5-15-95	23-7	12-15-03
BLANK	8-18-08	18-22	5-15-95	23-8	12-15-03
15-15	3-1-04	18-23	5-15-95	23-9	12-15-03
15-16	3-1-04	18-24	5-15-95	23-10	12-15-03
15-16.1	3-1-04	18-25	3-15-99	23-11	12-15-03
BLANK	3-1-04	18-26	3-15-99	23-12	12-15-03
15-17	9-16-02	18-27	5-15-95	23-13	12-15-03
15-18	9-16-02	18-28	5-15-95	23-14	12-15-03
15-19	9-16-02	18-29	5-15-95	Chapter 23A	
BLANK	9-16-02	18-30	5-15-95	23A-1	6-4-07
Chapter 16		18-31	5-15-95	23A-2	6-4-07
16-1	7-16-07	18-32	5-15-95	23A-3	6-4-07
16-2	7-16-07	18-33	5-15-95	23A-4	6-4-07
16-3	7-16-07	18-34	5-15-95	23A-5	6-4-07
16-4	7-16-07	Chapter 18A		23A-6	6-4-07
16-4.1	7-16-07	18A-1	10-15-07	23A-7	6-4-07
BLANK	7-16-07	18A-2	10-15-07	23A-8	6-4-07
16-5	9-5-06	18A-3	10-15-07	23A-9	6-4-07
16-6	9-5-06	18A-4	10-15-07	23A-10	6-4-07
16-7	9-5-06	18A-4.1	10-15-07	23A-11	6-4-07
16-8	9-5-06	BLANK	10-15-07	BLANK	6-4-07
16-9	9-5-06	18A-5	2-20-96	Chapter 24	
16-10	9-5-06	18A-6	2-20-96	24-1	4-7-08
16-11	7-16-07	18A-7	2-20-96	24-2	4-7-08
16-12	7-16-07	18A-8	2-20-96	24-3	9-2-03
16-13	7-16-07	18A-9	7-1-02	24-4	9-2-03
16-14	7-16-07	18A-10	7-1-02	24-4.1	9-2-03
16-15	7-16-07	18A-11	7-1-02	BLANK	9-2-03
16-16	7-16-07	18A-12	7-1-02	24-5	6-1-98
16-17	7-16-07	18A-13	7-1-02	24-6	6-1-98
BLANK	7-16-07	BLANK	7-1-02	24-7	7-21-08
Chapter 16A		Chapter 19		24-8	7-21-08
16A-1	7-7-08	19-1	2-7-05	24-8.1	7-21-08
16A-2	7-7-08	19-2	2-7-05	BLANK	7-21-08
16A-3	7-7-08	19-3	2-7-05	24-9	8-18-08
BLANK	7-7-08	19-4	2-7-05	24-10	8-18-08
Chapter 17		19-5	2-7-05	24-10.0.1	8-18-08
17-1	3-15-04	19-6	2-7-05	BLANK	8-18-08
17-2	3-15-04	19-7	2-7-05	24-10.1	8-18-03
17-3	3-3-08	19-8	2-7-05	24-10.2	8-18-03
17-4	3-3-08	19-9	2-7-05	24-11	8-18-03
17-5	2-17-04	19-10	2-7-05	24-12	8-18-03
BLANK	2-17-04	Chapter 20		24-13	8-18-03
Chapter 18		20-1	12-4-06	24-14	8-18-03
18-1	1-7-08	20-2	12-4-06	24-15	3-1-04
18-2	1-7-08	Chapter 21		24-16	3-1-04
18-3	7-2-07	21-1	10-15-01	24-17	8-18-08
18-4	7-2-07	BLANK	10-15-01	24-18	8-18-08
18-5	7-2-07	Chapter 22		24-19	8-18-08
18-6	7-2-07	22-1	7-19-04	24-20	8-18-08
18-7	7-21-08	22-2	7-19-04	24-20.1	8-18-08
18-8	7-21-08	22-3	11-1-04	BLANK	8-18-08
18-9	5-15-95	22-4	11-1-04	24-21	8-18-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
24-22	8-18-03	BLANK	2-21-06	Chapter 27	
24-23	8-18-03	Chapter 26		27-1	11-6-06
24-24	8-18-03	26-1	7-21-08	27-2	11-6-06
24-25	8-18-03	26-2	7-21-08	27-3	11-6-06
BLANK	8-18-03	26-3	4-7-08	27-4	11-6-06
24-27	6-5-00	26-4	4-7-08	27-5	11-6-06
24-28	6-5-00	26-5	4-7-08	27-6	11-6-06
24-28.1	6-5-00	26-6	4-7-08	27-7	11-6-06
BLANK	6-5-00	26-7	8-18-08	27-8	11-6-06
24-29	6-1-98	26-8	8-18-08	Chapter 28	
24-30	6-1-98	26-9	6-5-06	28-1	9-18-06
24-31	6-5-00	26-10	6-5-06	28-2	9-18-06
24-32	6-5-00	26-11	4-7-08	28-3	9-18-06
24-32.1	8-18-03	26-12	4-7-08	28-4	9-18-06
24-32.2	8-18-03	26-13	4-7-08	28-5	9-18-06
24-33	8-18-03	26-14	4-7-08	28-6	9-18-06
24-34	8-18-03	26-15	7-21-08	28-7	9-18-06
24-35	8-18-03	26-16	7-21-08	BLANK	9-18-06
24-36	8-18-03	26-17	4-7-08	Chapter 29	
24-37	8-18-03	26-18	4-7-08	29-1	9-18-06
24-38	8-18-03	26-19	4-7-08	BLANK	9-18-06
24-39	9-2-03	26-20	4-7-08	Chapter 30	
24-40	9-2-03	26-21	4-7-08	30-1	5-15-95
24-41	9-2-03	26-22	4-7-08	BLANK	5-15-95
BLANK	9-2-03	26-23	8-18-08	Chapter 31	
24-43	8-18-03	26-24	8-18-08	31-1	10-2-06
24-44	8-18-03	26-24.1	4-7-08	BLANK	10-2-06
24-45	8-18-03	26-24.2	4-7-08	Chapter 32	
24-46	8-18-03	26-24.3	4-7-08	32-1	8-21-06
24-46.1	8-18-03	26-24.4	4-7-08	32-2	8-21-06
BLANK	8-18-03	26-24.5	4-7-08	32-3	8-21-06
24-47	3-6-00	26-24.6	4-7-08	32-4	8-21-06
24-48	3-6-00	26-25	5-1-06	Chapter 33	
24-49	11-6-00	26-26	5-1-06	33-1	12-4-06
24-50	11-6-00	26-26.1	4-20-98	33-2	12-4-06
24-51	8-18-03	BLANK	4-20-98	33-2.1	12-4-06
24-52	8-18-03	26-27	4-7-08	BLANK	12-4-06
24-52.1	8-18-03	26-28	4-7-08	33-3	5-15-95
BLANK	8-18-03	26-28.1	6-5-06	BLANK	5-15-95
24-53	11-6-00	BLANK	6-5-06	Chapter 34	
24-54	11-6-00	26-29	5-6-02	34-1	5-15-95
24-55	11-6-00	26-30	5-6-02	BLANK	5-15-95
24-56	11-6-00	26-30.1	5-6-02	Chapter 35	
24-57	8-18-03	BLANK	5-6-02	35-1	9-15-08
24-58	8-18-03	26-31	4-20-98	35-2	9-15-08
24-59	7-21-08	26-32	4-20-98	35-2.1	9-15-08
24-60	7-21-08	26-33	4-7-08	BLANK	9-15-08
24-60.1	7-21-08	26-34	4-7-08	35-3	1-16-07
BLANK	7-21-08	26-35	4-7-08	35-4	1-16-07
24-61	8-18-03	26-36	4-7-08	35-5	3-3-08
24-62	8-18-03	26-37	4-7-08	35-6	3-3-08
24-63	8-18-03	26-38	4-7-08	35-7	3-3-08
24-64	8-18-03	26-39	4-7-08	35-8	3-3-08
24-65	6-1-98	26-40	4-7-08	35-9	3-3-08
24-66	6-1-98	26-40.1	7-21-08	35-10	3-3-08
24-67	8-18-03	26-40.2	7-21-08	35-10.0.1	3-3-08
24-68	8-18-03	26-40.3	7-21-08	BLANK	3-3-08
24-69	8-18-03	BLANK	7-21-08	35-10.1	4-7-08
BLANK	8-18-03	26-41	4-7-03	35-10.2	4-7-08
Chapter 24A		26-42	4-7-03	35-10.3	1-16-07
24A-1	11-20-06	26-43	4-7-08	35-10.4	1-16-07
24A-2	11-20-06	26-44	4-7-08	35-10.5	1-16-07
Chapter 25		26-44.1	6-5-06	35-10.6	1-16-07
25-1	2-21-06	BLANK	6-5-06	35-10.7	9-15-08
25-2	2-21-06	26-45	4-7-03	35-10.8	9-15-08
25-3	2-21-06	26-46	4-7-03	35-10.9	9-15-08

Page Number	Supp. Date
35-10.10	9-15-08
35-10.10.1	9-15-08
BLANK	9-15-08
35-10.11	1-16-07
35-10.12	1-16-07
35-10.13	1-16-07
35-10.14	1-16-07
35-10.15	1-16-07
35-10.16	1-16-07
35-10.17	1-16-07
35-10.18	1-16-07
35-10.19	1-16-07
35-10.20	1-16-07
35-10.21	9-15-08
35-10.22	9-15-08
35-11	9-15-08
BLANK	9-15-08
35-13	3-3-08
35-14	3-3-08
35-14.1	9-15-08
35-14.2	9-15-08
35-15	9-15-08
BLANK	9-15-08
35-16.1	2-5-07
35-16.2	2-5-07
35-16.3	2-5-07
35-16.4	2-5-07
35-17	7-7-08
35-18	7-7-08
35-19	7-7-08
35-20	7-7-08
35-20.1	7-7-08
35-20.2	7-7-08
35-20.2.1	7-7-08
BLANK	7-7-08
35-20.3	3-3-08
35-20.4	3-3-08
35-20.5	3-3-08
BLANK	3-3-08
35-21	4-20-98
35-22	4-20-98
35-23	5-1-06
35-24	5-1-06

Page Number	Supp. Date
35-25	3-3-08
35-26	3-3-08
35-26.1	3-3-08
BLANK	3-3-08
35-27	9-18-06
35-28	9-18-06
35-29	9-15-08
35-30	9-15-08
35-31	9-15-08
35-32	9-15-08
35-32.1	9-15-08
35-32.2	9-15-08
35-33	4-20-98
35-34	4-20-98
35-35	4-7-03
35-36	4-7-03
35-37	9-15-08
35-38	9-15-08
35-39	3-3-08
BLANK	3-3-08
Chapter 36	
36-1	2-6-06
BLANK	2-6-06
Chapter 37	
37-1	2-21-06
37-2	2-21-06
37-3	2-21-06
BLANK	2-21-06
Chapter 38	
38-1	10-6-08
38-2	10-6-08
38-3	10-6-08
38-4	10-6-08
38-5	8-4-03
38-6	8-4-03
38-7	8-4-03
BLANK	8-4-03
Chapter 39	
39-1	11-19-07
BLANK	11-19-07
Chapter 40	
40-1	8-18-08
40-2	8-18-08

Page Number	Supp. Date
40-3	8-18-08
40-4	8-18-08
40-5	8-18-08
BLANK	8-18-08
Index	
I-1	9-15-08
I-2	9-15-08
I-3	9-15-08
I-4	9-15-08
I-5	9-15-08
I-6	9-15-08
I-7	9-15-08
I-8	9-15-08
I-9	9-15-08
I-10	9-15-08
I-11	9-15-08
I-12	9-15-08
I-13	9-15-08
I-14	9-15-08
I-15	9-15-08
I-16	9-15-08
I-17	9-15-08
I-18	9-15-08
Definitions	
D-1	10-6-08
D-2	10-6-08
D-3	10-6-08
D-4	10-6-08
D-5	10-6-08
D-6	10-6-08
D-7	10-6-08
D-8	10-6-08
D-9	10-6-08
D-10	10-6-08
Tables	
T1-1	10-6-08
BLANK	10-6-08
T2-1	10-6-08
BLANK	10-6-08