

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

Title 17—Department of the Treasury—General

Supplement April 5, 1999

I, Barbara A. Harned, 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 17, Department of the Treasury—General, 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 17 Pages” following provides a means of determining whether this title contains the proper pages. Every page in Title 17, 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 17 PAGES
(Current through April 5, 1999)**

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	2-1-99	2-9	11-2-98	4-4.1	4-5-99
ii	2-1-99	BLANK	11-2-98	4-4.2	4-5-99
iii	7-15-96	2-11	5-18-98	4-5	4-5-99
iv	7-15-96	2-12	5-18-98	4-6	4-5-99
v	11-16-98	2-13	2-16-99	4-6.1	3-1-99
vi	11-16-98	2-14	2-16-99	4-6.2	3-1-99
vii	4-5-99	2-14.1	2-16-99	4-7	2-16-99
viii	4-5-99	BLANK	2-16-99	4-8	2-16-99
ix	4-5-99	2-15	5-18-98	4-9	3-1-99
x	4-5-99	2-16	5-18-98	4-10	3-1-99
Chapter 1		2-17	3-1-99	4-10.1	3-1-99
1-1	4-5-99	2-18	3-1-99	BLANK	3-1-99
1-2	4-5-99	2-19	3-1-99	4-11	7-6-98
1-3	4-5-99	2-20	3-1-99	4-12	7-6-98
1-4	4-5-99	2-20.0.1	3-1-99	4-13	7-6-98
1-4.1	4-5-99	BLANK	3-1-99	BLANK	7-6-98
BLANK	4-5-99	2-20.1	2-1-99	Chapter 5	
1-5	2-20-96	2-20.2	2-1-99	5-1	6-17-96
1-6	2-20-96	2-21	2-1-99	5-2	6-17-96
1-7	2-20-96	BLANK	2-1-99	5-3	6-17-96
1-8	2-20-96	2-23	3-16-98	5-4	6-17-96
1-9	2-20-96	2-24	3-16-98	5-5	1-21-97
1-10	2-20-96	Chapter 3		5-6	1-21-97
1-11	2-20-96	3-1	2-1-99	5-6.1	1-21-97
1-12	2-20-96	3-2	2-1-99	BLANK	1-21-97
1-13	2-20-96	3-2.0.1	2-1-99	5-7	6-17-96
1-14	2-20-96	BLANK	2-1-99	5-8	6-17-96
1-15	3-1-99	3-2.1	3-16-98	Chapter 6	
1-16	3-1-99	3-2.2	3-16-98	6-1	12-21-98
1-16.1	3-1-99	3-3	3-16-98	6-2	12-21-98
BLANK	3-1-99	BLANK	3-16-98	6-3	12-21-98
1-17	7-21-97	3-5	2-20-96	6-4	12-21-98
1-18	7-21-97	3-6	2-20-96	6-5	12-21-98
1-18.1	8-3-98	3-7	4-20-98	BLANK	12-21-98
1-18.2	8-3-98	3-8	4-20-98	Chapter 7	
1-19	4-5-99	3-8.1	4-20-98	7-1	5-15-95
1-20	4-5-99	BLANK	4-20-98	BLANK	5-15-95
1-21	4-5-99	3-9	2-20-96	Chapter 8	
BLANK	4-5-99	3-10	2-20-96	8-1	7-21-97
1-23	2-20-96	3-11	9-21-98	8-2	7-21-97
1-24	2-20-96	3-12	9-21-98	8-3	8-4-97
1-25	2-20-96	3-13	2-16-99	8-4	8-4-97
1-26	2-20-96	3-14	2-16-99	8-5	7-21-97
1-27	8-19-96	3-14.1	2-16-99	8-6	7-21-97
1-28	8-19-96	BLANK	2-16-99	8-7	7-21-97
Chapter 2		3-15	7-6-98	BLANK	7-21-97
2-1	3-1-99	3-16	7-6-98	Chapter 9	
2-2	3-1-99	3-17	2-1-99	9-1	8-3-98
2-3	3-2-98	3-18	2-1-99	9-2	8-3-98
2-4	3-2-98	3-18.1	2-1-99	9-2.0.1	8-3-98
2-4.1	2-16-99	BLANK	2-1-99	BLANK	8-3-98
2-4.2	2-16-99	3-19	2-20-96	9-2.1	12-2-96
2-5	3-1-99	BLANK	2-20-96	9-2.2	12-2-96
2-6	3-1-99	Chapter 4		9-3	12-2-96
2-6.1	3-1-99	4-1	1-21-97	BLANK	12-2-96
BLANK	3-1-99	4-2	1-21-97	9-5	2-20-96
2-7	11-2-98	4-3	1-21-97	9-6	2-20-96
2-8	11-2-98	4-4	1-21-97	9-7	7-6-98

Page Number	Supp. Date
9-8	7-6-98
9-8.0.1	7-6-98
BLANK	7-6-98
9-8.1	7-7-97
9-8.2	7-7-97
9-9	7-7-97
BLANK	7-7-97
9-11	9-16-96
9-12	9-16-96
9-13	6-17-96
9-14	6-17-96
9-14.1	6-1-98
9-14.2	6-1-98
9-15	6-1-98
9-16	6-1-98
9-17	2-20-96
9-18	2-20-96
9-19	2-20-96
9-20	2-20-96
Chapter 10	
10-1	6-15-98
10-2	6-15-98
10-3	5-15-95
10-4	5-15-95
10-5	5-15-95
10-6	5-15-95
10-7	5-15-95
BLANK	5-15-95
Chapter 11	
11-1	2-20-96
11-2	2-20-96
11-3	2-20-96
11-4	2-20-96
11-5	2-20-96
11-6	2-20-96
11-7	5-20-96
11-8	5-20-96
11-9	2-20-96
BLANK	2-20-96
Chapter 12	
12-1	5-5-97
12-2	5-5-97
12-2.1	5-5-97
BLANK	5-5-97
12-3	5-20-96
12-4	5-20-96
12-4.1	5-20-96
BLANK	5-20-96
12-5	5-15-95
12-6	5-15-95
12-7	5-15-95
12-8	5-15-95
12-9	5-15-95
12-10	5-15-95
12-11	5-15-95
12-12	5-15-95
12-13	5-20-96
12-14	5-20-96
Chapter 13	
13-1	4-20-98
13-2	4-20-98
13-3	5-15-95
13-4	5-15-95
13-5	1-6-97
13-6	1-6-97
13-7	1-6-97
13-8	1-6-97
13-9	5-15-95
13-10	5-15-95

Page Number	Supp. Date
Chapter 14	
14-1	4-20-98
14-2	4-20-98
14-2.1	4-20-98
BLANK	4-20-98
14-3	5-15-95
14-4	5-15-95
14-5	2-3-97
14-6	2-3-97
14-7	5-15-95
14-8	5-15-95
14-9	5-15-95
BLANK	5-15-95
Chapter 15	
15-1	5-15-95
15-2	5-15-95
15-3	5-15-95
15-4	5-15-95
15-5	5-15-95
15-6	5-15-95
15-7	5-15-95
15-8	5-15-95
15-9	5-15-95
15-10	5-15-95
15-11	5-15-95
15-12	5-15-95
Chapter 15A	
15A-1	5-15-95
15A-2	5-15-95
Chapter 16	
16-1	11-16-98
16-2	11-16-98
16-3	11-16-98
16-4	11-16-98
16-5	11-16-98
16-6	11-16-98
16-7	5-20-96
16-8	5-20-96
16-9	5-4-98
16-10	5-4-98
16-10.1	5-4-98
BLANK	5-4-98
16-11	5-20-96
16-12	5-20-96
16-13	5-20-96
16-14	5-20-96
16-15	5-20-96
16-16	5-20-96
16-17	5-20-96
16-18	5-20-96
16-19	1-5-98
16-20	1-5-98
16-21	1-5-98
16-22	1-5-98
16-23	1-5-98
16-24	1-5-98
16-24.1	1-5-98
BLANK	1-5-98
16-25	5-20-96
16-26	5-20-96
16-27	3-2-98
16-28	3-2-98
16-29	3-2-98
BLANK	3-2-98
16-37	9-18-95
16-38	9-18-95
16-39	5-20-96
16-40	5-20-96
16-41	1-5-98

Page Number	Supp. Date
16-42	1-5-98
16-42.1	1-5-98
BLANK	1-5-98
16-43	5-20-96
16-44	5-20-96
16-45	11-16-98
16-46	11-16-98
16-47	12-7-98
16-48	12-7-98
16-49	12-7-98
BLANK	12-7-98
Chapters 17 through 18	
17-1	8-21-95
BLANK	8-21-95
Chapter 19	
19-1	2-18-97
19-2	2-18-97
19-3	11-20-95
19-4	11-20-95
19-5	10-6-97
19-6	10-6-97
19-7	10-6-97
19-8	10-6-97
19-8.1	10-6-97
BLANK	10-6-97
19-9	11-20-95
19-10	11-20-95
19-11	11-20-95
19-12	11-20-95
19-13	11-20-95
19-14	11-20-95
Chapter 19A	
19A-1	5-15-95
BLANK	5-15-95
Chapter 20	
20-1	10-19-98
20-2	10-19-98
20-3	10-19-98
20-4	10-19-98
20-4.1	10-19-98
BLANK	10-19-98
20-5	5-18-98
20-6	5-18-98
20-7	5-18-98
20-8	5-18-98
20-9	10-19-98
20-10	10-19-98
20-11	10-19-98
20-12	10-19-98
20-13	10-19-98
20-14	10-19-98
Chapter 21	
21-1	5-15-95
BLANK	5-15-95
Chapters 22 through 24	
22-1	8-21-95
BLANK	8-21-95
Chapter 25	
25-1	9-15-97
25-2	9-15-97
25-3	9-15-97
25-4	9-15-97
Chapter 26	
26-1	5-15-95
BLANK	5-15-95
Chapter 27	
27-1	11-16-98
BLANK	11-16-98

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 28		32-12 -----	2-17-98	Index	
28-1 -----	12-18-95	32-12.1 -----	2-17-98	I-1 -----	3-1-99
28-2 -----	12-18-95	BLANK -----	2-17-98	I-2 -----	3-1-99
28-3 -----	12-18-95	32-13 -----	5-15-95	I-2.1 -----	3-1-99
28-4 -----	12-18-95	32-14 -----	5-15-95	BLANK -----	3-1-99
28-5 -----	9-8-98	32-15 -----	5-15-95	I-3 -----	12-21-98
28-6 -----	9-8-98	32-16 -----	5-15-95	I-4 -----	12-21-98
28-7 -----	9-8-98	32-17 -----	5-15-95	I-5 -----	12-21-98
28-8 -----	9-8-98	BLANK -----	5-15-95	I-6 -----	12-21-98
Chapter 29		Chapter 33		I-7 -----	3-1-99
29-1 -----	12-18-95	33-1 -----	5-15-95	I-8 -----	3-1-99
29-2 -----	12-18-95	BLANK -----	5-15-95	I-8.1 -----	3-1-99
29-3 -----	12-18-95	Chapter 34		BLANK -----	3-1-99
29-4 -----	12-18-95	34-1 -----	8-19-96	I-9 -----	12-21-98
29-5 -----	12-18-95	34-2 -----	8-19-96	I-10 -----	12-21-98
29-6 -----	12-18-95	Chapters 35 through 39		I-11 -----	12-21-98
Chapter 30		35-1 -----	11-20-95	I-12 -----	12-21-98
30-1 -----	4-7-97	BLANK -----	11-20-95	I-13 -----	3-1-99
BLANK -----	4-7-97	Chapter 40		I-14 -----	3-1-99
Chapter 31		40-1 -----	12-18-95	I-14.1 -----	3-1-99
31-1 -----	5-15-95	40-2 -----	12-18-95	BLANK -----	3-1-99
BLANK -----	5-15-95	40-3 -----	12-18-95	I-15 -----	12-21-98
Chapter 32		40-4 -----	12-18-95	I-16 -----	12-21-98
32-1 -----	3-2-98	40-5 -----	12-18-95	Definitions	
32-2 -----	3-2-98	40-6 -----	12-18-95	D-1 -----	11-16-98
32-2.1 -----	3-2-98	40-7 -----	12-18-95	D-2 -----	11-16-98
BLANK -----	3-2-98	BLANK -----	12-18-95	D-3 -----	11-16-98
32-3 -----	1-6-97	Chapter 41		D-4 -----	11-16-98
32-4 -----	1-6-97	41-1 -----	5-20-96	D-5 -----	11-16-98
32-5 -----	1-6-97	BLANK -----	5-20-96	D-6 -----	11-16-98
32-6 -----	1-6-97	Chapter 42		Tables	
32-7 -----	1-6-97	42-1 -----	12-16-96	T1-1 -----	12-7-98
32-8 -----	1-6-97	42-2 -----	12-16-96	BLANK -----	12-7-98
32-9 -----	1-6-97	Chapter 43		T2-1 -----	12-7-98
32-10 -----	1-6-97	43-1 -----	5-18-98	BLANK -----	12-7-98
32-11 -----	2-17-98	43-2 -----	5-18-98		