

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

Title 17—Department of the Treasury—General

Supplement January 18, 2005

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 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 January 18, 2005)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-3-05	2-13	8-16-04	Chapter 4	
ii	1-3-05	2-14	8-16-04	4-1	11-1-04
iii	12-6-04	2-15	8-16-04	4-2	11-1-04
iv	12-6-04	2-16	8-16-04	4-3	1-20-04
v	6-7-04	2-17	8-6-01	4-4	1-20-04
vi	6-7-04	2-18	8-6-01	4-5	1-20-04
vii	1-18-05	2-19	8-19-02	4-6	1-20-04
viii	1-18-05	2-20	8-19-02	4-7	3-1-04
ix	1-18-05	2-21	8-2-04	4-8	3-1-04
x	1-18-05	2-22	8-2-04	4-9	3-1-04
Chapter 1		2-22.1	8-2-04	4-10	3-1-04
1-1	11-1-04	BLANK	8-2-04	4-10.1	3-1-04
1-2	11-1-04	2-23	1-18-00	BLANK	3-1-04
1-2.1	11-1-04	2-24	1-18-00	4-11	9-17-01
BLANK	11-1-04	2-25	1-18-05	4-12	9-17-01
1-3	8-4-03	2-26	1-18-05	4-13	11-1-04
1-4	8-4-03	2-27	1-18-05	4-14	11-1-04
1-5	8-4-03	2-28	1-18-05	4-14.0.1	11-1-04
1-6	8-4-03	2-28.1	1-18-05	BLANK	11-1-04
1-7	8-4-03	BLANK	1-18-05	4-14.1	11-5-01
1-8	8-4-03	2-29	8-19-02	4-14.2	11-5-01
1-9	8-4-03	2-30	8-19-02	4-15	11-1-04
1-10	8-4-03	2-31	6-21-04	4-16	11-1-04
1-11	8-4-03	2-32	6-21-04	4-19	2-20-01
1-12	8-4-03	2-33	6-21-04	4-20	2-20-01
1-13	11-1-04	2-34	6-21-04	4-21	2-20-01
1-14	11-1-04	2-35	6-21-04	4-22	2-20-01
1-14.1	11-1-04	2-36	6-21-04	Chapter 5	
BLANK	11-1-04	Chapter 3		5-1	10-18-04
1-15	8-4-03	3-1	7-6-04	5-2	10-18-04
1-16	8-4-03	3-2	7-6-04	5-3	4-16-01
1-17	12-15-03	3-3	11-4-02	5-4	4-16-01
1-18	12-15-03	3-4	11-4-02	5-5	10-18-04
1-19	10-6-03	3-5	11-4-02	5-6	10-18-04
1-20	10-6-03	3-6	11-4-02	5-7	10-18-04
1-21	7-19-04	3-7	11-3-03	5-8	10-18-04
1-22	7-19-04	3-8	11-3-03	5-9	10-18-04
1-23	7-19-04	3-9	11-4-02	5-10	10-18-04
1-24	7-19-04	3-10	11-4-02	Chapter 6	
Chapter 2		3-11	11-4-02	6-1	9-2-03
2-1	10-18-04	3-12	11-4-02	6-2	9-2-03
2-2	10-18-04	3-13	7-6-04	6-3	9-2-03
2-2.1	10-18-04	3-14	7-6-04	6-4	9-2-03
BLANK	10-18-04	3-14.1	7-6-04	Chapter 7	
2-3	3-1-04	BLANK	7-6-04	7-1	4-5-04
2-4	3-1-04	3-15	11-4-02	7-2	4-5-04
2-4.1	3-1-04	3-16	11-4-02	7-3	5-21-01
BLANK	3-1-04	3-17	11-4-02	7-4	5-21-01
2-5	1-18-00	3-18	11-4-02	7-5	11-18-02
2-6	1-18-00	3-19	7-6-04	7-6	11-18-02
2-7	6-21-04	3-20	7-6-04	7-6.1	4-5-04
2-8	6-21-04	3-21	1-3-05	7-6.2	4-5-04
2-8.1	6-21-04	3-22	1-3-05	7-7	4-5-04
BLANK	6-21-04	3-23	1-3-05	BLANK	4-5-04
2-9	4-17-00	3-24	1-3-05	Chapter 8	
2-10	4-17-00	3-25	11-4-02	8-1	5-7-01
2-10.1	1-2-01	3-26	11-4-02	8-2	5-7-01
2-10.2	1-2-01	3-27	11-4-02	8-3	5-7-01
2-11	8-16-04	3-28	11-4-02	8-4	5-7-01
2-12	8-16-04			8-5	5-7-01

8-6	5-7-01	12-4	3-19-01	15A-2	8-20-01
8-7	5-7-01	12-5	10-15-01	Chapter 16	
BLANK	5-7-01	12-6	10-15-01	16-1	7-6-04
Chapter 9		12-6.0.1	10-15-01	16-2	7-6-04
9-1	5-17-04	BLANK	10-15-01	16-3	7-6-04
9-2	5-17-04	12-6.1	3-19-01	16-4	7-6-04
9-2.1	5-17-04	12-6.2	3-19-01	16-5	7-6-04
BLANK	5-17-04	12-6.3	3-19-01	16-6	7-6-04
9-3	11-3-03	BLANK	3-19-01	16-7	7-6-04
9-4	11-3-03	12-7	11-15-99	16-8	7-6-04
9-5	11-3-03	12-8	11-15-99	16-8.1	7-6-04
9-6	11-3-03	12-9	12-6-04	BLANK	7-6-04
9-7	11-3-03	12-10	12-6-04	16-9	9-4-01
9-8	11-3-03	12-10.1	12-6-04	16-10	9-4-01
9-9	11-3-03	BLANK	12-6-04	16-10.1	9-4-01
9-10	11-3-03	12-11	3-19-01	BLANK	9-4-01
9-11	11-3-03	12-12	3-19-01	16-11	4-2-01
9-12	11-3-03	12-13	3-19-01	16-12	4-2-01
9-13	11-3-03	12-14	3-19-01	16-13	7-6-04
9-14	11-3-03	12-15	11-15-99	16-14	7-6-04
9-15	11-3-03	12-16	11-15-99	16-15	7-6-04
9-16	11-3-03	12-17	4-17-00	16-16	7-6-04
9-17	11-3-03	12-18	4-17-00	16-17	7-6-04
9-18	11-3-03	12-19	4-17-00	16-18	7-6-04
9-19	11-3-03	BLANK	4-17-00	16-19	7-6-04
9-20	11-3-03	Chapter 13		16-20	7-6-04
9-21	11-3-03	13-1	11-3-03	16-21	7-6-04
9-22	11-3-03	13-2	11-3-03	16-22	7-6-04
9-23	1-18-05	13-2.1	11-3-03	16-23	7-6-04
9-24	1-18-05	BLANK	11-3-03	16-24	7-6-04
9-25	1-18-05	13-3	10-20-03	16-24.1	7-6-04
9-26	1-18-05	13-4	10-20-03	16-24.2	7-6-04
9-27	11-3-03	13-4.1	10-20-03	16-25	4-2-01
9-28	11-3-03	BLANK	10-20-03	16-26	4-2-01
9-29	3-15-04	13-5	10-6-03	16-27	4-2-01
9-30	3-15-04	13-6	10-6-03	16-28	4-2-01
9-31	3-15-04	13-7	10-6-03	16-29	4-2-01
9-32	3-15-04	13-8	10-6-03	16-30	4-2-01
9-33	3-15-04	13-9	10-6-03	16-31	4-2-01
9-34	3-15-04	13-10	10-6-03	16-32	4-2-01
9-35	5-17-04	13-11	10-6-03	16-33	4-2-01
9-36	5-17-04	13-12	10-6-03	16-34	4-2-01
Chapter 10		Chapter 14		16-35	4-2-01
10-1	9-15-03	14-1	11-3-03	16-36	4-2-01
10-2	9-15-03	14-2	11-3-03	16-37	4-2-01
10-3	7-21-03	14-3	11-3-03	16-38	4-2-01
10-4	7-21-03	14-4	11-3-03	16-39	7-6-04
10-5	7-21-03	14-4.1	11-3-03	16-40	7-6-04
10-6	7-21-03	BLANK	11-3-03	16-40.1	7-6-04
10-7	7-21-03	14-5	10-6-03	BLANK	7-6-04
10-8	7-21-03	14-6	10-6-03	16-41	4-2-01
10-9	7-21-03	14-7	10-6-03	16-42	4-2-01
BLANK	7-21-03	14-8	10-6-03	16-43	4-2-01
Chapter 11		14-9	10-6-03	16-44	4-2-01
11-1	2-3-03	14-10	10-6-03	Chapters 17 through 18	
11-2	2-3-03	Chapter 15		17-1	8-21-95
11-3	2-3-03	15-1	8-20-01	BLANK	8-21-95
11-4	2-3-03	15-2	8-20-01	Chapter 19	
11-5	2-3-03	15-3	5-15-95	19-1	7-7-03
11-6	2-3-03	15-4	5-15-95	19-2	7-7-03
11-7	2-3-03	15-5	5-15-95	19-3	7-7-03
11-8	2-3-03	15-6	5-15-95	19-4	7-7-03
11-9	2-3-03	15-7	5-15-95	19-5	7-7-03
11-10	2-3-03	15-8	5-15-95	19-6	7-7-03
11-11	2-3-03	15-9	5-15-95	19-7	3-1-04
BLANK	2-3-03	15-10	5-15-95	19-8	3-1-04
Chapter 12		15-11	5-15-95	19-8.1	3-1-04
12-1	12-6-04	15-12	5-15-95	BLANK	3-1-04
12-2	12-6-04	Chapter 15A		19-9	7-7-03
12-3	3-19-01	15A-1	8-20-01	19-10	7-7-03

19-11	7-7-03	27-7	12-6-04	BLANK	9-15-03
19-12	7-7-03	27-8	12-6-04	Chapter 39	
19-13	7-7-03	27-9	12-6-04	39-1	3-18-02
19-14	7-7-03	27-10	12-6-04	BLANK	3-18-02
19-15	7-7-03	27-11	12-6-04	Chapter 40	
19-16	7-7-03	27-12	12-6-04	40-1	11-20-00
Chapter 19A		27-13	12-6-04	40-2	11-20-00
19A-1	5-15-95	27-14	12-6-04	40-3	12-18-95
BLANK	5-15-95	27-15	12-6-04	40-4	12-18-95
Chapter 20		27-16	12-6-04	40-5	12-18-95
20-1	11-3-03	Chapter 28		40-6	12-18-95
20-2	11-3-03	28-1	8-18-03	40-7	12-18-95
20-3	11-3-03	28-2	8-18-03	BLANK	12-18-95
20-4	11-3-03	28-3	8-18-03	Chapter 41	
20-4.1	11-3-03	28-4	8-18-03	41-1	5-20-96
BLANK	11-3-03	28-5	8-18-03	BLANK	5-20-96
20-5	5-18-98	28-6	8-18-03	Chapter 42	
20-6	5-18-98	28-7	8-18-03	42-1	1-7-02
20-7	11-3-03	28-8	8-18-03	42-2	1-7-02
20-8	11-3-03	Chapter 29		42-3	1-7-02
20-9	11-3-03	29-1	6-7-04	BLANK	1-7-02
20-10	11-3-03	29-2	6-7-04	Chapter 43	
20-10.1	11-3-03	29-3	6-7-04	43-1	11-3-03
BLANK	11-3-03	29-4	6-7-04	43-2	11-3-03
20-11	10-19-98	29-5	6-7-04	43-3	11-3-03
20-12	10-19-98	29-6	6-7-04	BLANK	11-3-03
20-13	8-20-01	29-7	6-7-04	Index	
20-14	8-20-01	BLANK	6-7-04	I-1	11-1-04
20-15	11-3-03	Chapter 30		I-2	11-1-04
20-16	11-3-03	30-1	4-7-97	I-3	11-1-04
20-17	11-3-03	BLANK	4-7-97	I-4	11-1-04
20-18	11-3-03	Chapter 31		I-5	11-1-04
20-19	11-3-03	31-1	9-3-02	I-6	11-1-04
BLANK	11-3-03	31-2	9-3-02	I-7	11-1-04
Chapter 21		31-3	9-3-02	I-8	11-1-04
21-1	5-15-95	BLANK	9-3-02	I-9	11-1-04
BLANK	5-15-95	Chapter 32		I-10	11-1-04
Chapters 22 through 23		32-1	8-18-03	I-11	11-1-04
22-1	8-21-00	BLANK	8-18-03	I-12	11-1-04
BLANK	8-21-00	Chapter 33		I-13	11-1-04
Chapter 24		33-1	2-18-03	I-14	11-1-04
24-1	8-21-00	33-2	2-18-03	I-15	11-1-04
24-2	8-21-00	33-3	2-18-03	I-16	11-1-04
24-3	8-21-00	33-4	2-18-03	I-17	11-1-04
24-4	8-21-00	33-5	2-18-03	I-18	11-1-04
24-5	8-21-00	33-6	2-18-03	I-19	11-1-04
24-6	8-21-00	33-7	2-18-03	BLANK	11-1-04
24-7	8-21-00	33-8	2-18-03	Definitions	
24-8	8-21-00	33-9	2-18-03	D-1	12-6-04
24-9	8-21-00	33-10	2-18-03	D-2	12-6-04
24-10	8-21-00	33-11	2-18-03	D-3	12-6-04
24-11	8-21-00	BLANK	2-18-03	D-4	12-6-04
BLANK	8-21-00	Chapter 34		D-5	12-6-04
Chapter 25		34-1	7-21-03	D-6	12-6-04
25-1	3-6-00	34-2	7-21-03	D-7	12-6-04
25-2	3-6-00	34-3	7-21-03	D-8	12-6-04
25-3	3-6-00	BLANK	7-21-03	Tables	
25-4	3-6-00	Chapter 35		T1-1	6-7-04
Chapter 26		35-1	9-15-03	BLANK	6-7-04
26-1	9-20-04	35-2	9-15-03	T2-1	6-7-04
26-2	9-20-04	35-3	9-15-03	BLANK	6-7-04
26-3	9-20-04	35-4	9-15-03		
26-4	9-20-04	35-5	9-15-03		
Chapter 27		35-6	9-15-03		
27-1	12-6-04	35-7	9-15-03		
27-2	12-6-04	35-8	9-15-03		
27-3	12-6-04	35-9	9-15-03		
27-4	12-6-04	BLANK	9-15-03		
27-5	12-6-04	Chapters 36 through 38			
27-6	12-6-04	36-1	9-15-03		