

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

Title 18—Department of Treasury—Taxation

Supplement April 5, 2004

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 April 5, 2004)**

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-20-04	3-4.1	12-15-03	5-16.2	3-5-01
ii	1-20-04	BLANK	12-15-03	5-17	3-5-01
iii	3-1-04	3-5	1-4-99	BLANK	3-5-01
iv	3-1-04	3-6	1-4-99	5-19	5-15-95
v	3-15-04	3-7	5-15-95	5-20	5-15-95
vi	3-15-04	3-8	5-15-95	5-21	5-15-95
vii	4-5-04	3-9	3-15-99	5-22	5-15-95
viii	4-5-04	3-10	3-15-99	5-23	5-15-95
ix	4-5-04	3-10.1	2-7-00	5-24	5-15-95
x	4-5-04	3-10.2	2-7-00	5-25	5-15-95
xi	4-5-04	3-11	2-7-00	BLANK	5-15-95
BLANK	4-5-04	BLANK	2-7-00	Chapter 6	
Chapter 1		3-13	5-15-95	6-1	2-17-04
1-1	6-17-02	3-14	5-15-95	6-2	2-17-04
1-2	6-17-02	3-15	5-15-95	6-2.1	2-17-04
1-3	9-16-02	3-16	5-15-95	BLANK	2-17-04
1-4	9-16-02	3-17	1-4-99	6-3	6-15-98
1-5	9-16-02	3-18	1-4-99	6-4	6-15-98
1-6	9-16-02	3-19	5-20-96	6-4.1	6-15-98
1-7	9-16-02	3-20	5-20-96	BLANK	6-15-98
1-8	9-16-02	3-21	5-15-95	6-5	5-15-95
Chapter 2		3-22	5-15-95	6-6	5-15-95
2-1	3-15-04	3-23	1-4-99	6-7	5-15-95
2-2	3-15-04	3-24	1-4-99	6-8	5-15-95
2-2.0.1	3-15-04	3-25	1-4-99	6-9	5-15-95
BLANK	3-15-04	3-26	1-4-99	6-10	5-15-95
2-2.1	1-21-03	3-27	1-4-99	6-11	5-15-95
2-2.2	1-21-03	3-28	1-4-99	BLANK	5-15-95
2-3	1-21-03	3-29	1-4-99	Chapter 7	
2-4	1-21-03	3-30	1-4-99	7-1	4-5-04
2-5	1-21-03	3-31	5-15-95	7-2	4-5-04
BLANK	1-21-03	3-32	5-15-95	7-3	4-5-04
2-7	3-17-97	3-33	5-15-95	7-4	4-5-04
2-8	3-17-97	3-34	5-15-95	7-4.1	4-5-04
2-8.1	12-15-03	3-35	5-15-95	BLANK	4-5-04
2-8.2	12-15-03	3-36	5-15-95	7-5	6-2-97
2-9	4-20-98	Chapter 4		7-6	6-2-97
2-10	4-20-98	4-1	8-21-95	7-6.1	9-15-03
2-10.1	3-15-04	BLANK	8-21-95	7-6.2	9-15-03
2-10.2	3-15-04	Chapter 5		7-6.3	9-15-03
2-11	3-15-04	5-1	12-1-03	7-6.4	9-15-03
2-12	3-15-04	5-2	12-1-03	7-6.5	9-15-03
2-13	3-15-04	5-3	1-4-99	7-6.6	9-15-03
BLANK	3-15-04	5-4	1-4-99	7-6.7	9-15-03
2-15	5-20-02	5-4.1	1-4-99	7-6.8	9-15-03
2-16	5-20-02	BLANK	1-4-99	7-7	9-15-03
2-16.1	3-15-04	5-5	5-15-95	7-8	9-15-03
2-16.2	3-15-04	5-6	5-15-95	7-9	9-15-03
2-16.3	3-15-04	5-7	5-15-95	7-10	9-15-03
BLANK	3-15-04	5-8	5-15-95	7-11	9-15-03
2-17	9-8-98	5-9	5-15-95	7-12	9-15-03
2-18	9-8-98	5-10	5-15-95	7-13	9-15-03
2-19	3-15-04	5-11	5-15-95	7-14	9-15-03
2-20	3-15-04	5-12	5-15-95	7-15	9-15-03
Chapter 3		5-13	5-15-95	7-16	9-15-03
3-1	12-15-03	5-14	5-15-95	7-17	9-15-03
3-2	12-15-03	5-15	1-4-99	7-18	9-15-03
3-3	12-15-03	5-16	1-4-99	7-19	9-15-03
3-4	12-15-03	5-16.1	3-5-01	BLANK	9-15-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-21	4-7-03	7-68.3	9-15-03	14-2	12-1-03
7-22	4-7-03	BLANK	9-15-03	14-3	12-1-03
7-23	1-20-04	7-69	8-18-03	14-4	12-1-03
7-24	1-20-04	7-70	8-18-03	14-5	12-1-03
7-25	1-20-04	7-71	8-18-03	14-6	12-1-03
BLANK	1-20-04	BLANK	8-18-03	14-7	12-1-03
7-27	10-7-96	7-73	12-18-95	14-8	12-1-03
7-28	10-7-96	7-74	12-18-95	14-9	12-1-03
7-29	10-7-96	7-75	12-18-95	BLANK	12-1-03
7-30	10-7-96	7-76	12-18-95	Chapter 15	
7-31	10-7-96	7-77	9-15-03	15-1	3-1-04
7-32	10-7-96	7-78	9-15-03	15-2	3-1-04
7-33	9-15-03	7-79	9-15-03	15-3	3-1-04
7-34	9-15-03	7-80	9-15-03	15-4	3-1-04
7-35	9-15-03	7-81	9-15-03	15-5	3-1-04
7-36	9-15-03	7-82	9-15-03	15-6	3-1-04
7-37	9-15-03	7-83	9-15-03	15-7	3-1-04
7-38	9-15-03	7-84	9-15-03	15-8	3-1-04
7-39	9-15-03	7-85	9-15-03	15-8.1	3-1-04
7-40	9-15-03	7-86	9-15-03	BLANK	3-1-04
7-40.1	9-15-03	7-87	9-15-03	15-9	10-6-97
BLANK	9-15-03	7-88	9-15-03	15-10	10-6-97
7-41	4-5-99	Chapter 8		15-11	3-1-04
7-42	4-5-99	8-1	4-5-99	15-12	3-1-04
7-43	9-15-03	BLANK	4-5-99	15-13	3-1-04
7-44	9-15-03	Chapter 9		15-14	3-1-04
7-45	3-1-04	9-1	5-21-01	15-15	3-1-04
7-46	3-1-04	BLANK	5-21-01	15-16	3-1-04
7-46.1	9-15-03	Chapter 10		15-16.1	3-1-04
7-46.2	9-15-03	10-1	8-19-96	BLANK	3-1-04
7-46.3	9-15-03	BLANK	8-19-96	15-17	9-16-02
7-46.4	9-15-03	Chapter 10A		15-18	9-16-02
7-46.5	9-15-03	10A-1	8-19-96	15-19	9-16-02
7-46.6	9-15-03	BLANK	8-19-96	BLANK	9-16-02
7-46.6.1	9-15-03	Chapter 11		Chapter 16	
7-46.6.2	9-15-03	11-1	8-19-96	16-1	3-15-04
7-46.6.3	9-15-03	BLANK	8-19-96	BLANK	3-15-04
7-46.6.4	9-15-03	Chapter 12		Chapter 17	
7-46.6.5	9-15-03	12-1	3-15-04	17-1	3-15-04
7-46.6.6	9-15-03	BLANK	3-15-04	17-2	3-15-04
7-46.7	11-17-97	Chapter 12A		17-3	2-17-04
7-46.8	11-17-97	12A-1	2-17-04	17-4	2-17-04
7-47	11-17-97	12A-2	2-17-04	17-5	2-17-04
7-48	11-17-97	12A-3	2-17-04	BLANK	2-17-04
7-49	9-15-03	12A-4	2-17-04	Chapter 18	
7-50	9-15-03	12A-5	2-17-04	18-1	3-15-99
7-51	9-15-03	12A-6	2-17-04	18-2	3-15-99
7-52	9-15-03	12A-7	3-15-04	18-3	5-15-95
7-53	9-15-03	12A-8	3-15-04	18-4	5-15-95
7-54	9-15-03	12A-9	3-15-04	18-5	5-15-95
7-55	9-15-03	12A-10	3-15-04	18-6	5-15-95
7-56	9-15-03	12A-11	2-17-04	18-7	3-15-99
7-57	9-15-03	12A-12	2-17-04	18-8	3-15-99
7-58	9-15-03	12A-13	2-17-04	18-9	5-15-95
7-59	9-15-03	12A-14	2-17-04	18-10	5-15-95
BLANK	9-15-03	12A-15	2-17-04	18-11	5-15-95
7-61	5-20-96	12A-16	2-17-04	18-12	5-15-95
7-62	5-20-96	Chapter 13		18-13	3-15-99
7-63	9-15-03	13-1	2-17-04	18-14	3-15-99
7-64	9-15-03	13-2	2-17-04	18-15	5-15-95
7-65	9-15-03	13-3	2-17-04	18-16	5-15-95
7-66	9-15-03	13-4	2-17-04	18-17	5-15-95
7-66.1	9-15-03	13-5	2-17-04	18-18	5-15-95
BLANK	9-15-03	13-6	2-17-04	18-19	5-15-95
7-67	4-5-99	13-7	2-17-04	18-20	5-15-95
7-68	4-5-99	BLANK	2-17-04	18-21	5-15-95
7-68.1	9-15-03	Chapter 14		18-22	5-15-95
7-68.2	9-15-03	14-1	12-1-03	18-23	5-15-95

Page Number	Supp. Date
18-24	5-15-95
18-25	3-15-99
18-26	3-15-99
18-27	5-15-95
18-28	5-15-95
18-29	5-15-95
18-30	5-15-95
18-31	5-15-95
18-32	5-15-95
18-33	5-15-95
18-34	5-15-95
Chapter 18A	
18A-1	7-1-02
18A-2	7-1-02
18A-3	7-1-02
18A-4	7-1-02
18A-4.1	7-1-02
BLANK	7-1-02
18A-5	2-20-96
18A-6	2-20-96
18A-7	2-20-96
18A-8	2-20-96
18A-9	7-1-02
18A-10	7-1-02
18A-11	7-1-02
18A-12	7-1-02
18A-13	7-1-02
BLANK	7-1-02
Chapter 19	
19-1	3-15-99
19-2	3-15-99
19-2.1	3-15-99
BLANK	3-15-99
19-3	9-2-97
19-4	9-2-97
19-4.1	9-2-97
BLANK	9-2-97
19-5	5-15-95
19-6	5-15-95
19-7	5-15-95
19-8	5-15-95
19-9	3-15-99
19-10	3-15-99
Chapter 20	
20-1	8-20-01
20-2	8-20-01
Chapter 21	
21-1	10-15-01
BLANK	10-15-01
Chapter 22	
22-1	3-15-04
22-2	3-15-04
22-3	3-15-99
22-4	3-15-99
22-5	3-15-99
22-6	3-15-99
22-7	3-15-99
22-8	3-15-99
Chapter 23	
23-1	12-15-03
23-2	12-15-03
23-3	12-15-03
23-4	12-15-03
23-4.1	12-15-03
BLANK	12-15-03
23-5	8-18-03
23-6	8-18-03
23-7	12-15-03

Page Number	Supp. Date
23-8	12-15-03
23-9	12-15-03
23-10	12-15-03
23-11	12-15-03
23-12	12-15-03
23-13	12-15-03
23-14	12-15-03
Chapter 23A	
23A-1	11-6-00
23A-2	11-6-00
23A-2.1	11-6-00
BLANK	11-6-00
23A-3	5-19-97
23A-4	5-19-97
23A-5	5-19-97
23A-6	5-19-97
23A-6.1	5-19-97
BLANK	5-19-97
23A-7	2-20-96
23A-8	2-20-96
23A-9	2-20-96
BLANK	2-20-96
Chapter 24	
24-1	9-2-03
24-2	9-2-03
24-3	9-2-03
24-4	9-2-03
24-4.1	9-2-03
BLANK	9-2-03
24-5	6-1-98
24-6	6-1-98
24-7	6-1-98
24-8	6-1-98
24-9	6-1-98
24-10	6-1-98
24-10.1	8-18-03
24-10.2	8-18-03
24-11	8-18-03
24-12	8-18-03
24-13	8-18-03
24-14	8-18-03
24-15	3-1-04
24-16	3-1-04
24-17	3-1-04
24-18	3-1-04
24-18.1	3-1-04
BLANK	3-1-04
24-19	8-18-03
24-20	8-18-03
24-21	8-18-03
24-22	8-18-03
24-23	8-18-03
24-24	8-18-03
24-25	8-18-03
BLANK	8-18-03
24-27	6-5-00
24-28	6-5-00
24-28.1	6-5-00
BLANK	6-5-00
24-29	6-1-98
24-30	6-1-98
24-31	6-5-00
24-32	6-5-00
24-32.1	8-18-03
24-32.2	8-18-03
24-33	8-18-03
24-34	8-18-03
24-35	8-18-03

Page Number	Supp. Date
24-36	8-18-03
24-37	8-18-03
24-38	8-18-03
24-39	9-2-03
24-40	9-2-03
24-41	9-2-03
BLANK	9-2-03
24-43	8-18-03
24-44	8-18-03
24-45	8-18-03
24-46	8-18-03
24-46.1	8-18-03
BLANK	8-18-03
24-47	3-6-00
24-48	3-6-00
24-49	11-6-00
24-50	11-6-00
24-51	8-18-03
24-52	8-18-03
24-52.1	8-18-03
BLANK	8-18-03
24-53	11-6-00
24-54	11-6-00
24-55	11-6-00
24-56	11-6-00
24-57	8-18-03
24-58	8-18-03
24-59	8-18-03
24-60	8-18-03
24-61	8-18-03
24-62	8-18-03
24-63	8-18-03
24-64	8-18-03
24-65	6-1-98
24-66	6-1-98
24-67	8-18-03
24-68	8-18-03
24-69	8-18-03
BLANK	8-18-03
Chapter 24A	
24A-1	7-2-01
24A-2	7-2-01
Chapter 25	
25-1	11-6-00
25-2	11-6-00
25-3	11-6-00
BLANK	11-6-00
Chapter 26	
26-1	4-7-03
26-2	4-7-03
26-2.1	4-7-03
BLANK	4-7-03
26-3	4-20-98
26-4	4-20-98
26-5	4-20-98
26-6	4-20-98
26-7	4-20-98
26-8	4-20-98
26-9	5-6-02
26-10	5-6-02
26-11	4-7-03
26-12	4-7-03
26-12.1	4-7-03
26-12.2	4-7-03
26-12.3	4-7-03
BLANK	4-7-03
26-13	2-20-96
26-14	2-20-96

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
26-15	9-8-98	BLANK	7-21-03	38-4	8-4-03
26-16	9-8-98	35-3	7-3-00	38-5	8-4-03
26-16.1	9-8-98	35-4	7-3-00	38-6	8-4-03
BLANK	9-8-98	35-5	7-3-00	38-7	8-4-03
26-17	2-20-96	35-6	7-3-00	BLANK	8-4-03
26-18	2-20-96	35-7	7-3-00	Chapter 39	
26-19	2-20-96	35-8	7-3-00	39-1	7-1-02
26-20	2-20-96	35-9	7-3-00	39-2	7-1-02
26-21	8-6-01	35-10	7-3-00	39-3	7-1-02
26-22	8-6-01	35-10.1	7-3-00	39-4	7-1-02
26-23	8-6-01	35-10.2	7-3-00	Chapter 40	
26-24	8-6-01	35-10.3	7-3-00	40-1	8-18-03
26-24.1	8-6-01	35-10.4	7-3-00	40-2	8-18-03
BLANK	8-6-01	35-11	4-20-98	40-3	8-18-03
26-25	4-20-98	35-12	4-20-98	40-4	8-18-03
26-26	4-20-98	35-13	7-21-03	40-5	8-18-03
26-26.1	4-20-98	35-14	7-21-03	BLANK	8-18-03
BLANK	4-20-98	35-15	7-21-03	Index	
26-27	2-20-96	35-16	7-21-03	I-1	2-17-04
26-28	2-20-96	35-17	7-21-03	I-2	2-17-04
26-29	5-6-02	35-18	7-21-03	I-3	2-17-04
26-30	5-6-02	35-19	7-21-03	I-4	2-17-04
26-30.1	5-6-02	35-20	7-21-03	I-5	2-17-04
BLANK	5-6-02	35-20.1	7-21-03	I-6	2-17-04
26-31	4-20-98	35-20.2	7-21-03	I-7	2-17-04
26-32	4-20-98	35-20.3	7-21-03	I-8	2-17-04
26-33	4-20-98	35-20.4	7-21-03	I-9	2-17-04
26-34	4-20-98	35-20.5	7-21-03	I-10	2-17-04
26-35	4-20-98	BLANK	7-21-03	I-11	2-17-04
26-36	4-20-98	35-21	4-20-98	I-12	2-17-04
26-36.1	4-7-03	35-22	4-20-98	I-13	2-17-04
26-36.2	4-7-03	35-23	4-20-98	I-14	2-17-04
26-37	4-7-03	35-24	4-20-98	I-15	2-17-04
26-38	4-7-03	35-25	6-19-00	I-16	2-17-04
26-39	4-7-03	35-26	6-19-00	I-17	2-17-04
26-40	4-7-03	35-26.1	6-19-00	I-18	2-17-04
26-41	4-7-03	BLANK	6-19-00	I-19	2-17-04
26-42	4-7-03	35-27	4-20-98	I-20	2-17-04
26-43	4-7-03	35-28	4-20-98	I-21	2-17-04
26-44	4-7-03	35-29	4-5-04	I-22	2-17-04
26-45	4-7-03	35-30	4-5-04	I-23	2-17-04
26-46	4-7-03	35-31	4-5-04	I-24	2-17-04
Chapters 27 through 29		35-32	4-5-04	I-25	2-17-04
27-1	5-15-95	35-32.1	4-5-04	I-26	2-17-04
BLANK	5-15-95	BLANK	4-5-04	I-27	2-17-04
Chapter 30		35-33	4-20-98	I-28	2-17-04
30-1	5-15-95	35-34	4-20-98	I-29	2-17-04
BLANK	5-15-95	35-35	4-7-03	I-30	2-17-04
Chapters 31 through 32		35-36	4-7-03	Definitions	
31-1	5-15-95	35-37	9-15-03	D-1	3-1-04
BLANK	5-15-95	35-38	9-15-03	D-2	3-1-04
Chapter 33		35-39	9-15-03	D-3	3-1-04
33-1	8-20-01	BLANK	9-15-03	D-4	3-1-04
33-2	8-20-01	Chapter 36		D-5	3-1-04
33-2.1	8-20-01	36-1	4-3-00	D-6	3-1-04
BLANK	8-20-01	BLANK	4-3-00	D-7	3-1-04
33-3	5-15-95	Chapter 37		D-8	3-1-04
BLANK	5-15-95	37-1	12-4-00	D-9	3-1-04
Chapter 34		37-2	12-4-00	BLANK	3-1-04
34-1	5-15-95	37-3	12-4-00	Tables	
BLANK	5-15-95	BLANK	12-4-00	T1-1	3-15-04
Chapter 35		Chapter 38		BLANK	3-15-04
35-1	7-21-03	38-1	8-4-03	T2-1	3-15-04
35-2	7-21-03	38-2	8-4-03	BLANK	3-15-04
35-2.1	7-21-03	38-3	8-4-03		