

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

Title 17—Department of the Treasury—General

Supplement November 4, 2002

I, Jeff S. Masin, 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 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 November 4, 2002)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-7-02	2-13	8-19-02	4-5	2-20-01
ii	1-7-02	2-14	8-19-02	4-6	2-20-01
iii	1-22-02	2-15	8-19-02	4-7	10-7-02
iv	1-22-02	BLANK	8-19-02	4-8	10-7-02
v	10-15-01	2-17	8-6-01	4-9	10-7-02
vi	10-15-01	2-18	8-6-01	4-10	10-7-02
vii	11-4-02	2-19	8-19-02	4-10.1	10-7-02
viii	11-4-02	2-20	8-19-02	BLANK	10-7-02
ix	11-4-02	2-21	8-19-02	4-11	9-17-01
x	11-4-02	2-22	8-19-02	4-12	9-17-01
Chapter 1		2-22.1	8-19-02	4-13	9-17-01
1-1	11-5-01	BLANK	8-19-02	4-14	9-17-01
1-2	11-5-01	2-23	1-18-00	4-14.1	11-5-01
1-3	11-5-01	2-24	1-18-00	4-14.2	11-5-01
1-4	11-5-01	2-25	8-19-02	4-15	11-5-01
1-5	2-20-96	2-26	8-19-02	BLANK	11-5-01
1-6	2-20-96	2-27	8-19-02	4-17	2-20-01
1-7	5-21-01	2-28	8-19-02	4-18	2-20-01
1-8	5-21-01	2-29	8-19-02	4-19	2-20-01
1-9	5-21-01	2-30	8-19-02	4-20	2-20-01
1-10	5-21-01	2-31	8-19-02	4-21	2-20-01
1-15	3-1-99	2-32	8-19-02	4-22	2-20-01
1-16	3-1-99	Chapter 3		Chapter 5	
1-16.1	11-5-01	3-1	11-4-02	5-1	4-16-01
1-16.2	11-5-01	3-2	11-4-02	5-2	4-16-01
1-18.1	3-20-00	3-3	11-4-02	5-3	4-16-01
1-18.2	3-20-00	3-4	11-4-02	5-4	4-16-01
1-19	5-21-01	3-5	11-4-02	5-5	4-16-01
1-20	5-21-01	3-6	11-4-02	5-6	4-16-01
1-21	11-5-01	3-7	11-4-02	5-7	4-16-01
1-22	11-5-01	3-8	11-4-02	5-8	4-16-01
1-22.1	11-5-01	3-9	11-4-02	5-9	4-16-01
BLANK	11-5-01	3-10	11-4-02	5-10	4-16-01
1-23	2-20-96	3-11	11-4-02	Chapter 6	
1-24	2-20-96	3-12	11-4-02	6-1	10-16-00
1-25	2-20-96	3-13	11-4-02	6-2	10-16-00
1-26	2-20-96	3-14	11-4-02	6-3	10-16-00
1-27	8-19-96	3-15	11-4-02	6-4	10-16-00
1-28	8-19-96	3-16	11-4-02	6-5	10-16-00
Chapter 2		3-17	11-4-02	BLANK	10-16-00
2-1	11-6-00	3-18	11-4-02	Chapter 7	
2-2	11-6-00	3-19	11-4-02	7-1	5-21-01
2-3	3-6-00	3-20	11-4-02	7-2	5-21-01
2-4	3-6-00	3-21	11-4-02	7-3	5-21-01
2-4.1	3-6-00	3-22	11-4-02	7-4	5-21-01
BLANK	3-6-00	3-23	11-4-02	7-5	5-21-01
2-5	1-18-00	3-24	11-4-02	7-6	5-21-01
2-6	1-18-00	3-25	11-4-02	7-7	5-21-01
2-7	4-2-01	3-26	11-4-02	7-8	5-21-01
2-8	4-2-01	3-27	11-4-02	Chapter 8	
2-8.1	4-2-01	3-28	11-4-02	8-1	5-7-01
BLANK	4-2-01	Chapter 4		8-2	5-7-01
2-9	4-17-00	4-1	11-5-01	8-3	5-7-01
2-10	4-17-00	4-2	11-5-01	8-4	5-7-01
2-10.1	1-2-01	4-2.1	11-5-01	8-5	5-7-01
2-10.2	1-2-01	BLANK	11-5-01	8-6	5-7-01
2-11	7-16-01	4-3	2-20-01	8-7	5-7-01
2-12	7-16-01	4-4	2-20-01	BLANK	5-7-01

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 9		12-17 -----	4-17-00	16-22 -----	7-2-01
9-1 -----	1-16-01	12-18 -----	4-17-00	16-22.1 -----	7-2-01
9-2 -----	1-16-01	12-19 -----	4-17-00	BLANK -----	7-2-01
9-2.0.0.1 -----	1-16-01	BLANK -----	4-17-00	16-23 -----	4-2-01
BLANK -----	1-16-01	Chapter 13		16-24 -----	4-2-01
9-2.0.1 -----	4-19-99	13-1 -----	4-20-98	16-25 -----	4-2-01
9-2.0.2 -----	4-19-99	13-2 -----	4-20-98	16-26 -----	4-2-01
9-3 -----	9-20-99	13-3 -----	5-15-95	16-27 -----	4-2-01
9-4 -----	9-20-99	13-4 -----	5-15-95	16-28 -----	4-2-01
9-5 -----	1-16-01	13-5 -----	1-6-97	16-29 -----	4-2-01
9-6 -----	1-16-01	13-6 -----	1-6-97	16-30 -----	4-2-01
9-7 -----	1-16-01	13-7 -----	1-6-97	16-31 -----	4-2-01
9-8 -----	1-16-01	13-8 -----	1-6-97	16-32 -----	4-2-01
9-8.1 -----	1-16-01	13-9 -----	5-15-95	16-33 -----	4-2-01
9-8.2 -----	1-16-01	13-10 -----	5-15-95	16-34 -----	4-2-01
9-8.3 -----	1-16-01	Chapter 14		16-35 -----	4-2-01
BLANK -----	1-16-01	14-1 -----	12-3-01	16-36 -----	4-2-01
9-9 -----	11-15-99	14-2 -----	12-3-01	16-37 -----	4-2-01
9-10 -----	11-15-99	14-3 -----	12-3-01	16-38 -----	4-2-01
9-11 -----	12-18-00	14-4 -----	12-3-01	16-39 -----	4-2-01
9-12 -----	12-18-00	14-4.1 -----	12-3-01	16-40 -----	4-2-01
9-13 -----	12-18-00	BLANK -----	12-3-01	16-41 -----	4-2-01
9-14 -----	12-18-00	14-5 -----	2-3-97	16-42 -----	4-2-01
9-15 -----	12-18-00	14-6 -----	2-3-97	16-43 -----	4-2-01
9-16 -----	12-18-00	14-7 -----	5-15-95	16-44 -----	4-2-01
9-16.1 -----	12-3-01	14-8 -----	5-15-95	Chapters 17 through 18	
9-16.2 -----	12-3-01	14-9 -----	5-15-95	17-1 -----	8-21-95
9-16.3 -----	12-3-01	BLANK -----	5-15-95	BLANK -----	8-21-95
BLANK -----	12-3-01	Chapter 15		Chapter 19	
9-17 -----	2-20-96	15-1 -----	8-20-01	19-1 -----	2-22-00
9-18 -----	2-20-96	15-2 -----	8-20-01	19-2 -----	2-22-00
9-19 -----	2-20-96	15-3 -----	5-15-95	19-3 -----	2-22-00
9-20 -----	2-20-96	15-4 -----	5-15-95	19-4 -----	2-22-00
Chapter 10		15-5 -----	5-15-95	19-5 -----	2-22-00
10-1 -----	7-17-00	15-6 -----	5-15-95	19-6 -----	2-22-00
10-2 -----	7-17-00	15-7 -----	5-15-95	19-7 -----	2-22-00
10-3 -----	5-15-95	15-8 -----	5-15-95	19-8 -----	2-22-00
10-4 -----	5-15-95	15-9 -----	5-15-95	19-9 -----	2-22-00
10-5 -----	10-15-01	15-10 -----	5-15-95	19-10 -----	2-22-00
10-6 -----	10-15-01	15-11 -----	5-15-95	19-11 -----	2-22-00
10-7 -----	10-15-01	15-12 -----	5-15-95	19-12 -----	2-22-00
10-8 -----	10-15-01	Chapter 15A		19-13 -----	2-22-00
Chapter 11		15A-1 -----	8-20-01	19-14 -----	2-22-00
11-1 -----	7-16-01	15A-2 -----	8-20-01	19-15 -----	2-22-00
BLANK -----	7-16-01	Chapter 16		19-16 -----	2-22-00
Chapter 12		16-1 -----	8-6-01	Chapter 19A	
12-1 -----	10-15-01	16-2 -----	8-6-01	19A-1 -----	5-15-95
12-2 -----	10-15-01	16-3 -----	8-6-01	BLANK -----	5-15-95
12-3 -----	3-19-01	16-4 -----	8-6-01	Chapter 20	
12-4 -----	3-19-01	16-5 -----	9-4-01	20-1 -----	8-20-01
12-5 -----	10-15-01	16-6 -----	9-4-01	20-2 -----	8-20-01
12-6 -----	10-15-01	16-7 -----	9-4-01	20-3 -----	8-20-01
12-6.0.1 -----	10-15-01	16-8 -----	9-4-01	20-4 -----	8-20-01
BLANK -----	10-15-01	16-9 -----	9-4-01	20-4.1 -----	8-20-01
12-6.1 -----	3-19-01	16-10 -----	9-4-01	BLANK -----	8-20-01
12-6.2 -----	3-19-01	16-10.1 -----	9-4-01	20-5 -----	5-18-98
12-6.3 -----	3-19-01	BLANK -----	9-4-01	20-6 -----	5-18-98
BLANK -----	3-19-01	16-11 -----	4-2-01	20-7 -----	5-18-98
12-7 -----	11-15-99	16-12 -----	4-2-01	20-8 -----	5-18-98
12-8 -----	11-15-99	16-13 -----	4-2-01	20-9 -----	10-19-98
12-9 -----	11-15-99	16-14 -----	4-2-01	20-10 -----	10-19-98
12-10 -----	11-15-99	16-15 -----	4-2-01	20-11 -----	10-19-98
12-11 -----	3-19-01	16-16 -----	4-2-01	20-12 -----	10-19-98
12-12 -----	3-19-01	16-17 -----	4-2-01	20-13 -----	8-20-01
12-13 -----	3-19-01	16-18 -----	4-2-01	20-14 -----	8-20-01
12-14 -----	3-19-01	16-19 -----	4-2-01	20-15 -----	8-20-01
12-15 -----	11-15-99	16-20 -----	4-2-01	20-16 -----	8-20-01
12-16 -----	11-15-99	16-21 -----	7-2-01		

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 21		Chapter 30		40-2	11-20-00
21-1	5-15-95	30-1	4-7-97	40-3	12-18-95
BLANK	5-15-95	BLANK	4-7-97	40-4	12-18-95
Chapters 22 through 23		Chapter 31		40-5	12-18-95
22-1	8-21-00	31-1	9-3-02	40-6	12-18-95
BLANK	8-21-00	31-2	9-3-02	40-7	12-18-95
Chapter 24		31-3	9-3-02	BLANK	12-18-95
24-1	8-21-00	BLANK	9-3-02	Chapter 41	
24-2	8-21-00	Chapter 32		41-1	5-20-96
24-3	8-21-00	32-1	9-3-02	BLANK	5-20-96
24-4	8-21-00	32-2	9-3-02	Chapter 42	
24-5	8-21-00	32-3	9-3-02	42-1	1-7-02
24-6	8-21-00	32-4	9-3-02	42-2	1-7-02
24-7	8-21-00	32-4.1	9-3-02	42-3	1-7-02
24-8	8-21-00	32-4.2	9-3-02	BLANK	1-7-02
24-9	8-21-00	32-4.3	9-3-02	Chapter 43	
24-10	8-21-00	BLANK	9-3-02	43-1	5-18-98
24-11	8-21-00	32-5	1-6-97	43-2	5-18-98
BLANK	8-21-00	32-6	1-6-97	Index	
Chapter 25		32-7	1-6-97	I-1	1-7-02
25-1	3-6-00	32-8	1-6-97	I-2	1-7-02
25-2	3-6-00	32-9	1-6-97	I-3	1-7-02
25-3	3-6-00	32-10	1-6-97	I-4	1-7-02
25-4	3-6-00	32-11	1-7-02	I-5	1-7-02
Chapter 26		32-12	1-7-02	I-6	1-7-02
26-1	2-20-01	32-13	1-7-02	I-7	1-7-02
26-2	2-20-01	32-14	1-7-02	I-8	1-7-02
26-3	2-20-01	32-15	1-7-02	I-9	1-7-02
26-4	2-20-01	32-16	1-7-02	I-10	1-7-02
Chapter 27		32-17	1-7-02	I-11	1-7-02
27-1	8-2-99	32-18	1-7-02	I-12	1-7-02
27-2	8-2-99	32-19	1-7-02	I-13	1-7-02
27-3	8-2-99	32-20	1-7-02	I-14	1-7-02
27-4	8-2-99	32-21	1-7-02	I-15	1-7-02
27-5	8-2-99	32-22	1-7-02	I-16	1-7-02
27-6	8-2-99	32-23	1-7-02	I-17	1-7-02
27-7	8-2-99	32-24	1-7-02	I-18	1-7-02
27-8	8-2-99	Chapter 33		Definitions	
27-9	8-2-99	33-1	5-15-95	D-1	1-7-02
27-10	8-2-99	BLANK	5-15-95	D-2	1-7-02
27-11	8-2-99	Chapter 34		D-3	1-7-02
27-12	8-2-99	34-1	10-15-01	D-4	1-7-02
27-13	8-2-99	BLANK	10-15-01	D-5	1-7-02
BLANK	8-2-99	Chapters 35 through 38		D-6	1-7-02
Chapter 28		35-1	9-5-00	D-7	1-7-02
28-1	1-16-01	BLANK	9-5-00	D-8	1-7-02
BLANK	1-16-01	Chapter 39		Tables	
Chapter 29		39-1	3-18-02	T1-1	11-4-02
29-1	1-16-01	BLANK	3-18-02	BLANK	11-4-02
BLANK	1-16-01	Chapter 40		T2-1	11-4-02
		40-1	11-20-00	BLANK	11-4-02