

# FILING INSTRUCTIONS

## NEW JERSEY ADMINISTRATIVE CODE UPDATE SERVICE

### Title 18. Department of Treasury–Taxation

#### Supplement April 21, 2003

NOTE TO SUBSCRIBER: The previous update to Title 18 was Supplement April 7, 2003. Please be certain that those pages are filed in your Title volume(s) before inserting this update. The enclosed pages contain the legally adopted text of all rule changes published in the New Jersey Register as of April 21, 2003.

**Remove the following pages:**

vii through xi .....  
38-1 through 38-2 .....

**Insert the following pages:**

vii through xi .....  
38-1 through 38-2 .....

**AS A RECORD OF REPLACED PAGES,  
RETAIN THESE INSTRUCTIONS AT  
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*WJ  
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