

JL 2-2-98

# FILING INSTRUCTIONS

## NEW JERSEY ADMINISTRATIVE CODE UPDATE SERVICE

### Title 18. Department of Treasury—Taxation

#### Supplement January 5, 1998

NOTE TO SUBSCRIBER: The previous update to Title 18 was Supplement December 15, 1997. 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 January 5, 1998.

**Remove the following pages:**

**Insert the following pages:**

- |                                      |                     |
|--------------------------------------|---------------------|
| <del>i through ii</del> .....        | i through ii        |
| <del>vii through xi</del> .....      | vii through xi      |
| <del>7-67 through 7-70</del> .....   | 7-67 through 7-70   |
| <del>15-11 through 15-14</del> ..... | 15-11 through 15-14 |

**AS A RECORD OF REPLACED PAGES,  
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TITLE 18