

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

Title 18—Department of Treasury—Taxation

Supplement July 17, 2000

I, Jeff 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 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 July 17, 2000)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-18-00	3-6	1-4-99	5-18	5-15-95
ii	1-18-00	3-7	5-15-95	5-19	5-15-95
iii	7-17-00	3-8	5-15-95	5-20	5-15-95
iv	7-17-00	3-9	3-15-99	5-21	5-15-95
v	7-3-00	3-10	3-15-99	5-22	5-15-95
vi	7-3-00	3-10.1	2-7-00	5-23	5-15-95
vii	7-17-00	3-10.2	2-7-00	5-24	5-15-95
viii	7-17-00	3-11	2-7-00	5-25	5-15-95
ix	7-17-00	BLANK	2-7-00	BLANK	5-15-95
x	7-17-00	3-13	5-15-95	Chapter 6	
xi	7-17-00	3-14	5-15-95	6-1	3-1-99
BLANK	7-17-00	3-15	5-15-95	6-2	3-1-99
Chapter 1		3-16	5-15-95	6-2.1	3-1-99
1-1	7-3-00	3-17	1-4-99	BLANK	3-1-99
1-2	7-3-00	3-18	1-4-99	6-3	6-15-98
1-3	7-3-00	3-19	5-20-96	6-4	6-15-98
1-4	7-3-00	3-20	5-20-96	6-4.1	6-15-98
1-5	7-3-00	3-21	5-15-95	BLANK	6-15-98
1-6	7-3-00	3-22	5-15-95	6-5	5-15-95
1-7	7-3-00	3-23	1-4-99	6-6	5-15-95
BLANK	7-3-00	3-24	1-4-99	6-7	5-15-95
Chapter 2		3-25	1-4-99	6-8	5-15-95
2-1	8-16-99	3-26	1-4-99	6-9	5-15-95
2-2	8-16-99	3-27	1-4-99	6-10	5-15-95
2-2.1	8-16-99	3-28	1-4-99	6-11	5-15-95
BLANK	8-16-99	3-29	1-4-99	BLANK	5-15-95
2-3	6-2-97	3-30	1-4-99	Chapter 7	
2-4	6-2-97	3-31	5-15-95	7-1	2-22-00
2-5	3-17-97	3-32	5-15-95	7-2	2-22-00
2-6	3-17-97	3-33	5-15-95	7-2.1	4-19-99
2-7	3-17-97	3-34	5-15-95	7-2.2	4-19-99
2-8	3-17-97	3-35	5-15-95	7-3	4-19-99
2-8.1	3-17-97	3-36	5-15-95	BLANK	4-19-99
2-8.2	3-17-97	Chapter 4		7-5	6-2-97
2-9	4-20-98	4-1	8-21-95	7-6	6-2-97
2-10	4-20-98	BLANK	8-21-95	7-6.1	6-16-97
2-10.1	4-20-98	Chapter 5		7-6.2	6-16-97
BLANK	4-20-98	5-1	1-4-99	7-7	6-16-97
2-11	2-20-96	5-2	1-4-99	7-8	6-16-97
2-12	2-20-96	5-3	1-4-99	7-9	12-18-95
2-13	9-7-99	5-4	1-4-99	7-10	12-18-95
2-14	9-7-99	5-4.1	1-4-99	7-11	12-18-95
2-15	9-7-99	BLANK	1-4-99	7-12	12-18-95
2-16	9-7-99	5-5	5-15-95	7-13	12-18-95
2-16.1	9-7-99	5-6	5-15-95	7-14	12-18-95
BLANK	9-7-99	5-7	5-15-95	7-15	12-18-95
2-17	9-8-98	5-8	5-15-95	7-16	12-18-95
2-18	9-8-98	5-9	5-15-95	7-17	4-20-98
2-19	5-3-99	5-10	5-15-95	7-18	4-20-98
2-20	5-3-99	5-11	5-15-95	7-18.1	4-20-98
Chapter 3		5-12	5-15-95	BLANK	4-20-98
3-1	2-7-00	5-13	5-15-95	7-19	12-18-95
3-2	2-7-00	5-14	5-15-95	7-20	12-18-95
3-3	2-7-00	5-15	1-4-99	7-21	4-5-99
3-4	2-7-00	5-16	1-4-99	7-22	4-5-99
3-4.1	2-7-00	5-16.1	1-4-99	7-23	3-20-00
BLANK	2-7-00	BLANK	1-4-99	7-24	3-20-00
3-5	1-4-99	5-17	5-15-95	7-25	3-20-00

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-26	3-20-00	7-81	2-22-00	14-9	5-15-95
7-26.1	3-20-00	7-82	2-22-00	BLANK	5-15-95
BLANK	3-20-00	Chapter 8		Chapter 15	
7-27	10-7-96	8-1	4-5-99	15-1	8-17-98
7-28	10-7-96	BLANK	4-5-99	15-2	8-17-98
7-29	10-7-96	Chapter 9		15-3	10-6-97
7-30	10-7-96	9-1	7-20-98	15-4	10-6-97
7-31	10-7-96	BLANK	7-20-98	15-5	10-6-97
7-32	10-7-96	Chapter 10		15-6	10-6-97
7-33	6-17-96	10-1	8-19-96	15-7	10-6-97
7-34	6-17-96	BLANK	8-19-96	15-8	10-6-97
7-35	8-4-97	Chapter 10A		15-9	10-6-97
7-36	8-4-97	10A-1	8-19-96	15-10	10-6-97
7-37	5-19-97	BLANK	8-19-96	15-11	1-5-98
7-38	5-19-97	Chapter 11		15-12	1-5-98
7-39	7-6-99	11-1	8-19-96	15-13	1-5-98
7-40	7-6-99	BLANK	8-19-96	15-14	1-5-98
7-41	4-5-99	Chapter 12		15-15	10-6-97
7-42	4-5-99	12-1	4-3-00	15-16	10-6-97
7-43	4-5-99	12-2	4-3-00	15-17	10-6-97
7-44	4-5-99	12-2.1	4-3-00	15-18	10-6-97
7-45	4-5-99	BLANK	4-3-00	15-19	10-6-97
7-46	4-5-99	12-3	9-8-98	BLANK	10-6-97
7-46.0.1	4-5-99	12-4	9-8-98	Chapter 16	
BLANK	4-5-99	12-4.1	4-19-99	16-1	9-21-98
7-46.1	11-17-97	12-4.2	4-19-99	16-2	9-21-98
7-46.2	11-17-97	12-5	4-19-99	16-2.1	9-21-98
7-46.3	11-17-97	12-6	4-19-99	BLANK	9-21-98
7-46.4	11-17-97	12-7	4-19-99	16-3	5-15-95
7-46.5	11-17-97	BLANK	4-19-99	16-4	5-15-95
7-46.6	11-17-97	12-9	7-15-96	16-5	7-19-99
7-46.7	11-17-97	12-10	7-15-96	16-6	7-19-99
7-46.8	11-17-97	12-11	10-21-96	16-7	7-19-99
7-47	11-17-97	12-12	10-21-96	16-8	7-19-99
7-48	11-17-97	12-13	3-6-00	16-8.1	7-19-99
7-49	10-6-97	12-14	3-6-00	BLANK	7-19-99
7-50	10-6-97	12-15	3-6-00	16-9	5-20-96
7-51	2-1-99	12-16	3-6-00	16-10	5-20-96
7-52	2-1-99	Chapter 12A		16-11	5-15-95
7-53	2-1-99	12A-1	8-17-98	16-12	5-15-95
7-54	2-1-99	12A-2	8-17-98	16-13	5-15-95
7-55	2-1-99	12A-3	7-21-97	16-14	5-15-95
7-56	2-1-99	12A-4	7-21-97	16-15	5-15-95
7-59	2-16-99	12A-5	5-3-99	BLANK	5-15-95
7-60	2-16-99	12A-6	5-3-99	Chapter 17	
7-61	5-20-96	12A-6.1	5-3-99	17-1	8-17-98
7-62	5-20-96	BLANK	5-3-99	17-2	8-17-98
7-63	8-4-97	12A-7	9-18-95	17-3	5-15-95
7-64	8-4-97	12A-8	9-18-95	17-4	5-15-95
7-65	4-5-99	12A-9	5-19-97	Chapter 18	
7-66	4-5-99	12A-10	5-19-97	18-1	3-15-99
7-67	4-5-99	12A-11	5-19-97	18-2	3-15-99
7-68	4-5-99	12A-12	5-19-97	18-3	5-15-95
7-68.1	4-5-99	Chapter 13		18-4	5-15-95
BLANK	4-5-99	13-1	11-20-95	18-5	5-15-95
7-69	1-5-98	13-2	11-20-95	18-6	5-15-95
7-70	1-5-98	13-3	11-20-95	18-7	3-15-99
7-71	1-18-00	13-4	11-20-95	18-8	3-15-99
7-72	1-18-00	Chapter 14		18-9	5-15-95
7-72.1	1-18-00	14-1	8-17-98	18-10	5-15-95
BLANK	1-18-00	14-2	8-17-98	18-11	5-15-95
7-73	12-18-95	14-2.1	8-17-98	18-12	5-15-95
7-74	12-18-95	BLANK	8-17-98	18-13	3-15-99
7-75	12-18-95	14-3	5-15-95	18-14	3-15-99
7-76	12-18-95	14-4	5-15-95	18-15	5-15-95
7-77	12-18-95	14-5	5-15-95	18-16	5-15-95
7-78	12-18-95	14-6	5-15-95	18-17	5-15-95
7-79	12-18-95	14-7	5-15-95	18-18	5-15-95
7-80	12-18-95	14-8	5-15-95	18-19	5-15-95

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
18-20	5-15-95	23-5	5-15-95	24-36	6-1-98
18-21	5-15-95	23-6	5-15-95	24-37	6-1-98
18-22	5-15-95	23-7	5-15-95	24-38	6-1-98
18-23	5-15-95	23-8	5-15-95	24-39	6-1-98
18-24	5-15-95	23-9	5-15-95	24-40	6-1-98
18-25	3-15-99	23-10	5-15-95	24-41	9-8-98
18-26	3-15-99	23-11	5-15-95	24-42	9-8-98
18-27	5-15-95	23-12	5-15-95	24-43	6-1-98
18-28	5-15-95	23-13	5-15-95	24-44	6-1-98
18-29	5-15-95	BLANK	5-15-95	24-45	6-1-98
18-30	5-15-95	Chapter 23A		24-46	6-1-98
18-31	5-15-95	23A-1	5-19-97	24-47	3-6-00
18-32	5-15-95	23A-2	5-19-97	24-48	3-6-00
18-33	5-15-95	23A-3	5-19-97	24-49	3-6-00
18-34	5-15-95	23A-4	5-19-97	24-50	3-6-00
Chapter 18A		23A-5	5-19-97	24-51	6-1-98
18A-1	2-18-97	23A-6	5-19-97	24-52	6-1-98
18A-2	2-18-97	23A-6.1	5-19-97	24-53	6-1-98
18A-2.1	1-18-00	BLANK	5-19-97	24-54	6-1-98
18A-2.2	1-18-00	23A-7	2-20-96	24-55	6-1-98
18A-3	1-18-00	23A-8	2-20-96	24-56	6-1-98
BLANK	1-18-00	23A-9	2-20-96	24-57	6-1-98
18A-5	2-20-96	BLANK	2-20-96	24-58	6-1-98
18A-6	2-20-96	Chapter 24		24-59	6-1-98
18A-7	2-20-96	24-1	3-6-00	24-60	6-1-98
18A-8	2-20-96	24-2	3-6-00	24-60.1	6-1-98
18A-9	2-18-97	24-3	3-6-00	24-60.2	6-1-98
18A-10	2-18-97	24-4	3-6-00	24-60.3	6-1-98
18A-11	2-20-96	24-4.1	3-6-00	BLANK	6-1-98
18A-12	2-20-96	BLANK	3-6-00	24-61	7-3-95
18A-13	2-20-96	24-5	6-1-98	24-62	7-3-95
BLANK	2-20-96	24-6	6-1-98	24-63	6-1-98
Chapter 19		24-7	6-1-98	24-64	6-1-98
19-1	3-15-99	24-8	6-1-98	24-65	6-1-98
19-2	3-15-99	24-9	6-1-98	24-66	6-1-98
19-2.1	3-15-99	24-10	6-1-98	24-67	6-1-98
BLANK	3-15-99	24-10.1	6-1-98	24-68	6-1-98
19-3	9-2-97	BLANK	6-1-98	Chapter 25	
19-4	9-2-97	24-11	5-20-96	25-1	2-20-96
19-4.1	9-2-97	24-12	5-20-96	25-2	2-20-96
BLANK	9-2-97	24-13	6-1-98	25-3	2-20-96
19-5	5-15-95	24-14	6-1-98	BLANK	2-20-96
19-6	5-15-95	24-14.1	6-1-98	Chapter 26	
19-7	5-15-95	BLANK	6-1-98	26-1	1-4-99
19-8	5-15-95	24-15	7-3-95	26-2	1-4-99
19-9	3-15-99	24-16	7-3-95	26-3	4-20-98
19-10	3-15-99	24-17	6-1-98	26-4	4-20-98
Chapter 20		24-18	6-1-98	26-5	4-20-98
20-1	5-15-95	24-19	6-1-98	26-6	4-20-98
20-2	5-15-95	24-20	6-1-98	26-7	4-20-98
Chapter 21		24-21	6-1-98	26-8	4-20-98
21-1	8-19-96	24-22	6-1-98	26-9	4-20-98
21-2	8-19-96	24-23	6-1-98	26-10	4-20-98
Chapter 22		24-24	6-1-98	26-11	2-20-96
22-1	3-15-99	24-25	6-5-00	26-12	2-20-96
22-2	3-15-99	24-26	6-5-00	26-13	2-20-96
22-3	3-15-99	24-27	6-5-00	26-14	2-20-96
22-4	3-15-99	24-28	6-5-00	26-15	9-8-98
22-5	3-15-99	24-28.1	6-5-00	26-16	9-8-98
22-6	3-15-99	BLANK	6-5-00	26-16.1	9-8-98
22-7	3-15-99	24-29	6-1-98	BLANK	9-8-98
22-8	3-15-99	24-30	6-1-98	26-17	2-20-96
Chapter 23		24-31	6-5-00	26-18	2-20-96
23-1	1-4-99	24-32	6-5-00	26-19	2-20-96
23-2	1-4-99	24-32.1	6-5-00	26-20	2-20-96
23-2.1	1-4-99	BLANK	6-5-00	26-21	5-19-97
BLANK	1-4-99	24-33	6-1-98	26-22	5-19-97
23-3	5-15-95	24-34	6-1-98	26-23	4-20-98
23-4	5-15-95	24-35	6-1-98	26-24	4-20-98

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
26-25	4-20-98	35-6	7-3-00	38-6	4-20-98
26-26	4-20-98	35-7	7-3-00	Chapter 39	
26-26.1	4-20-98	35-8	7-3-00	39-1	6-17-96
BLANK	4-20-98	35-9	7-3-00	39-2	6-17-96
26-27	2-20-96	35-10	7-3-00	39-3	6-17-96
26-28	2-20-96	35-10.1	7-3-00	39-4	6-17-96
26-29	1-4-99	35-10.2	7-3-00	Index	
26-30	1-4-99	35-10.3	7-3-00	I-1	7-3-00
26-31	4-20-98	35-10.4	7-3-00	I-2	7-3-00
26-32	4-20-98	35-11	4-20-98	I-3	7-3-00
26-33	4-20-98	35-12	4-20-98	I-4	7-3-00
26-34	4-20-98	35-13	4-20-98	I-5	7-3-00
26-35	4-20-98	35-14	4-20-98	I-6	7-3-00
26-36	4-20-98	35-15	4-20-98	I-7	7-3-00
26-36.1	4-20-98	35-16	4-20-98	I-8	7-3-00
BLANK	4-20-98	35-17	4-20-98	I-9	7-3-00
26-37	2-20-96	35-18	4-20-98	I-10	7-3-00
26-38	2-20-96	35-19	4-20-98	I-11	7-3-00
26-39	4-20-98	35-20	4-20-98	I-12	7-3-00
26-40	4-20-98	35-21	4-20-98	I-13	7-3-00
26-41	4-20-98	35-22	4-20-98	I-14	7-3-00
26-42	4-20-98	35-23	4-20-98	I-15	7-3-00
26-43	4-20-98	35-24	4-20-98	I-16	7-3-00
26-44	4-20-98	35-25	6-19-00	I-17	7-3-00
26-45	4-20-98	35-26	6-19-00	I-18	7-3-00
26-46	4-20-98	35-26.1	6-19-00	I-19	7-3-00
26-47	4-20-98	BLANK	6-19-00	I-20	7-3-00
26-48	4-20-98	35-27	4-20-98	I-21	7-3-00
Chapters 27 through 29		35-28	4-20-98	I-22	7-3-00
27-1	5-15-95	35-29	3-20-00	I-23	7-3-00
BLANK	5-15-95	35-30	3-20-00	I-24	7-3-00
Chapter 30		35-30.1	3-20-00	I-25	7-3-00
30-1	5-15-95	BLANK	3-20-00	I-26	7-3-00
BLANK	5-15-95	35-31	4-20-98	I-27	7-3-00
Chapters 31 through 32		35-32	4-20-98	I-28	7-3-00
31-1	5-15-95	35-33	4-20-98	I-29	7-3-00
BLANK	5-15-95	35-34	4-20-98	BLANK	7-3-00
Chapter 33		35-35	4-20-98	Definitions	
33-1	8-19-96	35-36	4-20-98	D-1	4-5-99
33-2	8-19-96	Chapter 36		D-2	4-5-99
33-2.1	8-19-96	36-1	4-3-00	D-3	4-5-99
BLANK	8-19-96	BLANK	4-3-00	D-4	4-5-99
33-3	5-15-95	Chapter 37		D-5	4-5-99
BLANK	5-15-95	37-1	12-18-95	D-6	4-5-99
Chapter 34		37-2	12-18-95	D-7	4-5-99
34-1	5-15-95	37-3	12-18-95	D-8	4-5-99
BLANK	5-15-95	BLANK	12-18-95	Table	
Chapter 35		Chapter 38		T1-1	7-3-00
35-1	4-19-99	38-1	4-20-98	BLANK	7-3-00
35-2	4-19-99	38-2	4-20-98	T2-1	7-3-00
35-3	7-3-00	38-3	4-20-98	BLANK	7-3-00
35-4	7-3-00	38-4	4-20-98		
35-5	7-3-00	38-5	4-20-98		