

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

**Title 18—Department of Treasury—Taxation**

**Supplement March 15, 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 March 15, 2004)**

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

| Page Number | Supp. Date | Page Number        | Supp. Date | Page Number       | Supp. Date |
|-------------|------------|--------------------|------------|-------------------|------------|
| 7-18        | 9-15-03    | 7-68               | 4-5-99     | BLANK             | 2-17-04    |
| 7-19        | 9-15-03    | 7-68.1             | 9-15-03    | <b>Chapter 14</b> |            |
| BLANK       | 9-15-03    | 7-68.2             | 9-15-03    | 14-1              | 12-1-03    |
| 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   | <b>Chapter 15</b> |            |
| 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     | <b>Chapter 8</b>   |            | 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    | <b>Chapter 9</b>   |            | 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    | <b>Chapter 10</b>  |            | 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    | <b>Chapter 10A</b> |            | 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    | <b>Chapter 11</b>  |            | <b>Chapter 16</b> |            |
| 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    | <b>Chapter 12</b>  |            | <b>Chapter 17</b> |            |
| 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   | <b>Chapter 12A</b> |            | 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    | <b>Chapter 18</b> |            |
| 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    | <b>Chapter 13</b>  |            | 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    |

| Page Number        | Supp. Date | Page Number        | Supp. Date | Page Number        | Supp. Date |
|--------------------|------------|--------------------|------------|--------------------|------------|
| 18-21              | 5-15-95    | 23-5               | 8-18-03    | 24-33              | 8-18-03    |
| 18-22              | 5-15-95    | 23-6               | 8-18-03    | 24-34              | 8-18-03    |
| 18-23              | 5-15-95    | 23-7               | 12-15-03   | 24-35              | 8-18-03    |
| 18-24              | 5-15-95    | 23-8               | 12-15-03   | 24-36              | 8-18-03    |
| 18-25              | 3-15-99    | 23-9               | 12-15-03   | 24-37              | 8-18-03    |
| 18-26              | 3-15-99    | 23-10              | 12-15-03   | 24-38              | 8-18-03    |
| 18-27              | 5-15-95    | 23-11              | 12-15-03   | 24-39              | 9-2-03     |
| 18-28              | 5-15-95    | 23-12              | 12-15-03   | 24-40              | 9-2-03     |
| 18-29              | 5-15-95    | 23-13              | 12-15-03   | 24-41              | 9-2-03     |
| 18-30              | 5-15-95    | 23-14              | 12-15-03   | BLANK              | 9-2-03     |
| 18-31              | 5-15-95    | <b>Chapter 23A</b> |            | 24-43              | 8-18-03    |
| 18-32              | 5-15-95    | 23A-1              | 11-6-00    | 24-44              | 8-18-03    |
| 18-33              | 5-15-95    | 23A-2              | 11-6-00    | 24-45              | 8-18-03    |
| 18-34              | 5-15-95    | 23A-2.1            | 11-6-00    | 24-46              | 8-18-03    |
| <b>Chapter 18A</b> |            | BLANK              | 11-6-00    | 24-46.1            | 8-18-03    |
| 18A-1              | 7-1-02     | 23A-3              | 5-19-97    | BLANK              | 8-18-03    |
| 18A-2              | 7-1-02     | 23A-4              | 5-19-97    | 24-47              | 3-6-00     |
| 18A-3              | 7-1-02     | 23A-5              | 5-19-97    | 24-48              | 3-6-00     |
| 18A-4              | 7-1-02     | 23A-6              | 5-19-97    | 24-49              | 11-6-00    |
| 18A-4.1            | 7-1-02     | 23A-6.1            | 5-19-97    | 24-50              | 11-6-00    |
| BLANK              | 7-1-02     | BLANK              | 5-19-97    | 24-51              | 8-18-03    |
| 18A-5              | 2-20-96    | 23A-7              | 2-20-96    | 24-52              | 8-18-03    |
| 18A-6              | 2-20-96    | 23A-8              | 2-20-96    | 24-52.1            | 8-18-03    |
| 18A-7              | 2-20-96    | 23A-9              | 2-20-96    | BLANK              | 8-18-03    |
| 18A-8              | 2-20-96    | BLANK              | 2-20-96    | 24-53              | 11-6-00    |
| 18A-9              | 7-1-02     | <b>Chapter 24</b>  |            | 24-54              | 11-6-00    |
| 18A-10             | 7-1-02     | 24-1               | 9-2-03     | 24-55              | 11-6-00    |
| 18A-11             | 7-1-02     | 24-2               | 9-2-03     | 24-56              | 11-6-00    |
| 18A-12             | 7-1-02     | 24-3               | 9-2-03     | 24-57              | 8-18-03    |
| 18A-13             | 7-1-02     | 24-4               | 9-2-03     | 24-58              | 8-18-03    |
| BLANK              | 7-1-02     | 24-4.1             | 9-2-03     | 24-59              | 8-18-03    |
| <b>Chapter 19</b>  |            | BLANK              | 9-2-03     | 24-60              | 8-18-03    |
| 19-1               | 3-15-99    | 24-5               | 6-1-98     | 24-61              | 8-18-03    |
| 19-2               | 3-15-99    | 24-6               | 6-1-98     | 24-62              | 8-18-03    |
| 19-2.1             | 3-15-99    | 24-7               | 6-1-98     | 24-63              | 8-18-03    |
| BLANK              | 3-15-99    | 24-8               | 6-1-98     | 24-64              | 8-18-03    |
| 19-3               | 9-2-97     | 24-9               | 6-1-98     | 24-65              | 6-1-98     |
| 19-4               | 9-2-97     | 24-10              | 6-1-98     | 24-66              | 6-1-98     |
| 19-4.1             | 9-2-97     | 24-10.1            | 8-18-03    | 24-67              | 8-18-03    |
| BLANK              | 9-2-97     | 24-10.2            | 8-18-03    | 24-68              | 8-18-03    |
| 19-5               | 5-15-95    | 24-11              | 8-18-03    | 24-69              | 8-18-03    |
| 19-6               | 5-15-95    | 24-12              | 8-18-03    | BLANK              | 8-18-03    |
| 19-7               | 5-15-95    | 24-13              | 8-18-03    | <b>Chapter 24A</b> |            |
| 19-8               | 5-15-95    | 24-14              | 8-18-03    | 24A-1              | 7-2-01     |
| 19-9               | 3-15-99    | 24-15              | 3-1-04     | 24A-2              | 7-2-01     |
| 19-10              | 3-15-99    | 24-16              | 3-1-04     | <b>Chapter 25</b>  |            |
| <b>Chapter 20</b>  |            | 24-17              | 3-1-04     | 25-1               | 11-6-00    |
| 20-1               | 8-20-01    | 24-18              | 3-1-04     | 25-2               | 11-6-00    |
| 20-2               | 8-20-01    | 24-18.1            | 3-1-04     | 25-3               | 11-6-00    |
| <b>Chapter 21</b>  |            | BLANK              | 3-1-04     | BLANK              | 11-6-00    |
| 21-1               | 10-15-01   | 24-19              | 8-18-03    | <b>Chapter 26</b>  |            |
| BLANK              | 10-15-01   | 24-20              | 8-18-03    | 26-1               | 4-7-03     |
| <b>Chapter 22</b>  |            | 24-21              | 8-18-03    | 26-2               | 4-7-03     |
| 22-1               | 3-15-04    | 24-22              | 8-18-03    | 26-2.1             | 4-7-03     |
| 22-2               | 3-15-04    | 24-23              | 8-18-03    | BLANK              | 4-7-03     |
| 22-3               | 3-15-99    | 24-24              | 8-18-03    | 26-3               | 4-20-98    |
| 22-4               | 3-15-99    | 24-25              | 8-18-03    | 26-4               | 4-20-98    |
| 22-5               | 3-15-99    | BLANK              | 8-18-03    | 26-5               | 4-20-98    |
| 22-6               | 3-15-99    | 24-27              | 6-5-00     | 26-6               | 4-20-98    |
| 22-7               | 3-15-99    | 24-28              | 6-5-00     | 26-7               | 4-20-98    |
| 22-8               | 3-15-99    | 24-28.1            | 6-5-00     | 26-8               | 4-20-98    |
| <b>Chapter 23</b>  |            | BLANK              | 6-5-00     | 26-9               | 5-6-02     |
| 23-1               | 12-15-03   | 24-29              | 6-1-98     | 26-10              | 5-6-02     |
| 23-2               | 12-15-03   | 24-30              | 6-1-98     | 26-11              | 4-7-03     |
| 23-3               | 12-15-03   | 24-31              | 6-5-00     | 26-12              | 4-7-03     |
| 23-4               | 12-15-03   | 24-32              | 6-5-00     | 26-12.1            | 4-7-03     |
| 23-4.1             | 12-15-03   | 24-32.1            | 8-18-03    | 26-12.2            | 4-7-03     |
| BLANK              | 12-15-03   | 24-32.2            | 8-18-03    | 26-12.3            | 4-7-03     |

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