

FILING INSTRUCTIONS

NEW JERSEY ADMINISTRATIVE CODE UPDATE SERVICE

Title 18. Treasury—Taxation

Supplement December 20, 2010

NOTE TO SUBSCRIBER: The previous update to Title 18 was Supplement November 15, 2010. 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 December 20, 2010.

Remove the following pages:

ix through xiv

12-1 through 12-2

Insert the following pages:

ix through xiv

12-1 through 12-2

**AS A RECORD OF REPLACED PAGES,
RETAIN THESE INSTRUCTIONS AT
THE FRONT OF YOUR TITLE VOLUME(S).**

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TITLE 18