

**OFFICIAL PUBLICATION
OF THE STATE OF NEW JERSEY**

**Christine Todd Whitman, Governor
Barbara A. Harned, Director
and Chief Administrative Law Judge
Office of Administrative Law**

The New Jersey Administrative Code is an official publication of the State of New Jersey. N.J.S.A. 52:14B-7. The Code contains all effective rules adopted by State agencies and filed with the Office of Administrative Law pursuant to the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq., and the Office of Administrative Law Rulemaking Rules, N.J.A.C. 1:30. Judicial notice may be taken of the text of each rule published in the New Jersey Administrative Code or the New Jersey Register. N.J.S.A. 52:14B-5(e).

HOW TO CITE

The New Jersey Administrative Code shall be cited as N.J.A.C. The citation to a particular section in the Code shall include the numerical designations of the title, chapter, subchapter and section referred to, preceded by the initials N.J.A.C. Example: N.J.A.C. 1:30-1.4.

CASE NOTES

The case notes for Title 18 of the New Jersey Administrative Code were compiled from reported cases published in the Federal case reporters, the New Jersey Reports, the New Jersey Superior Court Reports, the New Jersey Tax Court Reports, the New Jersey Administrative Reports and the Formal Opinions of the Attorney General of New Jersey from September 1, 1969 (the effective date of the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq.).

CASE NOTE ABBREVIATIONS

A.	-----	Atlantic Reporter
A.2d	-----	Atlantic Reporter, Second Series
aff'd	-----	affirmed
App. Div.	-----	Appellate Division, Superior Court
Assn.	-----	Association
B.R.	-----	Bankruptcy Reporter
Bd.	-----	Board
Bkrtcy. Ct.	-----	United States Bankruptcy Court
Boro.	-----	Borough
cert. den.	-----	certiorari denied
cert. granted	-----	certiorari granted
C.F.R.	-----	Code of Federal Regulations
Ch. Div.	-----	Chancery Division, Superior Court
Cir.	-----	United States Court of Appeals
Co.	-----	Company
Corp.	-----	Corporation
Cty.	-----	County
Cty. Ct.	-----	County Court
D.	-----	United States District Court
Dept.	-----	Department
Div.	-----	Division
Dkt. No.	-----	Docket Number
Ed.	-----	Education
F.R.	-----	Federal Register
F.2d	-----	Federal Reporter, Second Series
F.3d	-----	Federal Reporter, Third Series
F.Supp.	-----	Federal Supplement
Inc.	-----	Incorporated
J.D.R. Ct.	-----	Juvenile and Domestic Relations Court
Law Div.	-----	Law Division, Superior Court
L.Ed.2d	-----	Lawyers' Edition, Second Series
N.J.	-----	New Jersey Reports
N.J.A.C.	-----	New Jersey Administrative Code
N.J.A.R.	-----	New Jersey Administrative Reports
N.J.L.J.	-----	New Jersey Law Journal
N.J.R.	-----	New Jersey Register
N.J.S.A.	-----	New Jersey Statutes Annotated,
N.J. Super.	-----	New Jersey Superior Court Reports
N.J. Tax	-----	New Jersey Tax Court Reports
rev'd	-----	reversed
S.Ct.	-----	Supreme Court Reporter
Tax Ct.	-----	New Jersey Tax Court
Twp.	-----	Township
U.S.	-----	United States Supreme Court Reports
U.S.C.	-----	United States Code
U.S.C.A.	-----	United States Code Annotated
v.	-----	versus

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**CERTIFICATION OF OFFICIAL TEXT
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Title 18—Department of Treasury—Taxation

Supplement April 15, 1996

I, Barbara A. Harned, 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.

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