

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

Title 18—Department of Treasury—Taxation

Supplement November 6, 2006

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 November 6, 2006)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-3-06	BLANK	12-15-03	BLANK	4-19-04
ii	1-3-06	3-5	1-4-99	5-15	1-4-99
iii	2-6-06	3-6	1-4-99	5-16	1-4-99
iv	2-6-06	3-7	5-15-95	5-16.1	4-19-04
v	11-6-06	3-8	5-15-95	5-16.2	4-19-04
vi	11-6-06	3-9	3-15-99	5-17	4-19-04
vii	11-6-06	3-10	3-15-99	BLANK	4-19-04
viii	11-6-06	3-10.1	2-7-00	5-19	5-15-95
ix	11-6-06	3-10.2	2-7-00	5-20	5-15-95
x	11-6-06	3-11	2-7-00	5-21	4-19-04
xi	11-6-06	BLANK	2-7-00	5-22	4-19-04
xii	11-6-06	3-13	5-15-95	5-22.1	4-19-04
Chapter 1		3-14	5-15-95	BLANK	4-19-04
1-1	8-7-06	3-15	5-15-95	5-23	5-15-95
1-2	8-7-06	3-16	5-15-95	5-24	5-15-95
1-3	8-7-06	3-17	1-4-99	5-25	5-15-95
BLANK	8-7-06	3-18	1-4-99	BLANK	5-15-95
Chapter 2		3-19	5-20-96	Chapter 6	
2-1	3-15-04	3-20	5-20-96	6-1	7-6-04
2-2	3-15-04	3-21	5-15-95	6-2	7-6-04
2-2.0.1	11-1-04	3-22	5-15-95	6-3	7-6-04
2-2.0.2	11-1-04	3-23	1-4-99	6-4	7-6-04
2-2.1	11-1-04	3-24	1-4-99	6-4.1	7-6-04
BLANK	11-1-04	3-25	1-4-99	BLANK	7-6-04
2-3	1-21-03	3-26	1-4-99	6-5	5-15-95
2-4	1-21-03	3-27	1-4-99	6-6	5-15-95
2-5	1-21-03	3-28	1-4-99	6-7	5-15-95
BLANK	1-21-03	3-29	1-4-99	6-8	5-15-95
2-7	3-17-97	3-30	1-4-99	6-9	5-15-95
2-8	3-17-97	3-31	5-15-95	6-10	5-15-95
2-8.1	12-15-03	3-32	5-15-95	6-11	5-15-95
2-8.2	12-15-03	3-33	5-15-95	BLANK	5-15-95
2-9	2-21-06	3-34	5-15-95	Chapter 7	
2-10	2-21-06	3-35	5-15-95	7-1	7-18-05
2-10.1	2-21-06	3-36	5-15-95	7-2	7-18-05
2-10.2	2-21-06	Chapter 4		7-3	7-18-05
2-10.3	2-21-06	4-1	8-21-95	7-4	7-18-05
BLANK	2-21-06	BLANK	8-21-95	7-4.0.1	7-18-05
2-11	3-15-04	Chapter 5		BLANK	7-18-05
2-12	3-15-04	5-1	4-19-04	7-4.1	6-7-04
2-13	3-15-04	5-2	4-19-04	7-4.2	6-7-04
BLANK	3-15-04	5-3	2-22-05	7-5	6-7-04
2-15	5-20-02	5-4	2-22-05	BLANK	6-7-04
2-16	5-20-02	5-4.1	2-22-05	7-6.1	9-15-03
2-16.1	3-15-04	BLANK	2-22-05	7-6.2	9-15-03
2-16.2	3-15-04	5-5	4-19-04	7-6.3	8-7-06
2-16.3	3-15-04	5-6	4-19-04	7-6.4	8-7-06
BLANK	3-15-04	5-6.1	4-19-04	7-6.5	10-4-04
2-17	9-8-98	BLANK	4-19-04	7-6.6	10-4-04
2-18	9-8-98	5-7	5-15-95	7-6.7	8-7-06
2-19	3-15-04	5-8	5-15-95	7-6.8	8-7-06
2-20	3-15-04	5-9	5-15-95	7-7	6-5-06
Chapter 3		5-10	5-15-95	7-8	6-5-06
3-1	12-15-03	5-11	4-19-04	7-9	6-5-06
3-2	12-15-03	5-12	4-19-04	7-10	6-5-06
3-3	12-15-03	5-13	4-19-04	7-10.1	6-5-06
3-4	12-15-03	5-14	4-19-04	BLANK	6-5-06
3-4.1	12-15-03	5-14.1	4-19-04	7-11	9-15-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-12	9-15-03	BLANK	4-3-06	12-6	11-21-05
7-13	10-4-04	7-57	10-4-04	12-7	4-17-06
7-14	10-4-04	7-58	10-4-04	12-8	4-17-06
7-15	10-4-04	7-59	10-4-04	12-9	11-21-05
7-16	10-4-04	BLANK	10-4-04	12-10	11-21-05
7-17	10-4-04	7-61	5-20-96	12-11	11-21-05
7-18	10-4-04	7-62	5-20-96	12-12	11-21-05
7-19	10-4-04	7-63	9-15-03	12-13	11-21-05
7-20	10-4-04	7-64	9-15-03	BLANK	11-21-05
7-21	5-16-05	7-65	9-15-03	Chapter 12A	
7-22	5-16-05	7-66	9-15-03	12A-1	2-17-04
7-23	3-20-06	7-66.1	10-4-04	12A-2	2-17-04
7-24	3-20-06	7-66.2	10-4-04	12A-3	2-17-04
7-25	5-16-05	7-67	10-4-04	12A-4	2-17-04
BLANK	5-16-05	BLANK	10-4-04	12A-5	2-17-04
7-27	10-4-04	7-68.1	9-15-03	12A-6	2-17-04
7-28	10-4-04	7-68.2	9-15-03	12A-7	3-15-04
7-29	10-4-04	7-68.3	9-15-03	12A-8	3-15-04
7-30	10-4-04	BLANK	9-15-03	12A-9	3-15-04
7-31	10-4-04	7-69	8-18-03	12A-10	3-15-04
7-32	10-4-04	7-70	8-18-03	12A-11	2-17-04
7-32.1	10-4-04	7-71	8-18-03	12A-12	2-17-04
7-32.2	10-4-04	BLANK	8-18-03	12A-13	2-17-04
7-33	9-15-03	7-73	12-18-95	12A-14	2-17-04
7-34	9-15-03	7-74	12-18-95	12A-15	2-17-04
7-35	2-6-06	7-75	10-4-04	12A-16	2-17-04
7-36	2-6-06	7-76	10-4-04	Chapter 13	
7-37	2-6-06	7-77	10-4-04	13-1	6-19-06
7-38	2-6-06	7-78	10-4-04	13-2	6-19-06
7-39	2-6-06	7-78.1	10-4-04	13-3	6-19-06
7-40	2-6-06	BLANK	10-4-04	13-4	6-19-06
7-40.1	2-6-06	7-79	9-15-03	13-5	6-19-06
BLANK	2-6-06	7-80	9-15-03	13-6	6-19-06
7-41	4-5-99	7-81	9-15-03	13-7	6-19-06
7-42	4-5-99	7-82	9-15-03	13-8	6-19-06
7-43	9-15-03	7-83	9-15-03	13-9	6-19-06
7-44	9-15-03	7-84	9-15-03	BLANK	6-19-06
7-45	3-1-04	7-85	9-15-03	Chapter 14	
7-46	3-1-04	7-86	9-15-03	14-1	12-1-03
7-46.1	9-15-03	7-87	7-18-05	14-2	12-1-03
7-46.2	9-15-03	7-88	7-18-05	14-3	12-1-03
7-46.3	9-15-03	7-89	7-18-05	14-4	12-1-03
7-46.4	9-15-03	7-90	7-18-05	14-5	12-1-03
7-46.5	9-15-03	7-91	7-18-05	14-6	12-1-03
7-46.6	9-15-03	BLANK	7-18-05	14-7	12-1-03
7-46.6.1	10-4-04	Chapter 8		14-8	12-1-03
7-46.6.2	10-4-04	8-1	4-5-99	14-9	12-1-03
7-46.6.2.1	10-4-04	BLANK	4-5-99	BLANK	12-1-03
BLANK	10-4-04	Chapter 9		Chapter 15	
7-46.6.3	9-15-03	9-1	9-5-06	15-1	3-1-04
7-46.6.4	9-15-03	BLANK	9-5-06	15-2	3-1-04
7-46.6.5	9-15-03	Chapter 10		15-3	3-1-04
7-46.6.6	9-15-03	10-1	8-19-96	15-4	3-1-04
7-46.7	11-17-97	BLANK	8-19-96	15-5	3-1-04
7-46.8	11-17-97	Chapter 10A		15-6	3-1-04
7-47	11-17-97	10A-1	8-19-96	15-7	3-1-04
7-48	11-17-97	BLANK	8-19-96	15-8	3-1-04
7-49	9-15-03	Chapter 11		15-8.1	3-1-04
7-50	9-15-03	11-1	8-19-96	BLANK	3-1-04
7-51	10-4-04	BLANK	8-19-96	15-9	10-6-97
7-52	10-4-04	Chapter 12		15-10	10-6-97
7-53	10-4-04	12-1	4-17-06	15-11	8-16-04
7-54	10-4-04	12-2	4-17-06	15-12	8-16-04
7-55	4-3-06	12-3	7-3-06	15-13	8-16-04
7-56	4-3-06	12-4	7-3-06	15-14	8-16-04
7-56.1	4-3-06	12-5	11-21-05	15-14.1	8-16-04

Page Number	Supp. Date
BLANK	8-16-04
15-15	3-1-04
15-16	3-1-04
15-16.1	3-1-04
BLANK	3-1-04
15-17	9-16-02
15-18	9-16-02
15-19	9-16-02
BLANK	9-16-02
Chapter 16	
16-1	9-5-06
16-2	9-5-06
16-3	9-5-06
16-4	9-5-06
16-5	9-5-06
16-6	9-5-06
16-7	9-5-06
16-8	9-5-06
16-9	9-5-06
16-10	9-5-06
16-11	9-5-06
16-12	9-5-06
16-13	9-5-06
16-14	9-5-06
16-15	9-5-06
16-16	9-5-06
16-17	9-5-06
BLANK	9-5-06
Chapter 17	
17-1	3-15-04
17-2	3-15-04
17-3	2-17-04
17-4	2-17-04
17-5	2-17-04
BLANK	2-17-04
Chapter 18	
18-1	10-4-04
18-2	10-4-04
18-3	5-15-95
18-4	5-15-95
18-5	5-15-95
18-6	5-15-95
18-7	3-15-99
18-8	3-15-99
18-9	5-15-95
18-10	5-15-95
18-11	5-15-95
18-12	5-15-95
18-13	3-15-99
18-14	3-15-99
18-15	5-15-95
18-16	5-15-95
18-17	5-15-95
18-18	5-15-95
18-19	5-15-95
18-20	5-15-95
18-21	5-15-95
18-22	5-15-95
18-23	5-15-95
18-24	5-15-95
18-25	3-15-99
18-26	3-15-99
18-27	5-15-95
18-28	5-15-95
18-29	5-15-95
18-30	5-15-95

Page Number	Supp. Date
18-31	5-15-95
18-32	5-15-95
18-33	5-15-95
18-34	5-15-95
Chapter 18A	
18A-1	7-1-02
18A-2	7-1-02
18A-3	7-1-02
18A-4	7-1-02
18A-4.1	7-1-02
BLANK	7-1-02
18A-5	2-20-96
18A-6	2-20-96
18A-7	2-20-96
18A-8	2-20-96
18A-9	7-1-02
18A-10	7-1-02
18A-11	7-1-02
18A-12	7-1-02
18A-13	7-1-02
BLANK	7-1-02
Chapter 19	
19-1	2-7-05
19-2	2-7-05
19-3	2-7-05
19-4	2-7-05
19-5	2-7-05
19-6	2-7-05
19-7	2-7-05
19-8	2-7-05
19-9	2-7-05
19-10	2-7-05
Chapter 20	
20-1	8-21-06
20-2	8-21-06
Chapter 21	
21-1	10-15-01
BLANK	10-15-01
Chapter 22	
22-1	7-19-04
22-2	7-19-04
22-3	11-1-04
22-4	11-1-04
22-5	7-19-04
22-6	7-19-04
22-7	11-1-04
22-8	11-1-04
Chapter 23	
23-1	12-15-03
23-2	12-15-03
23-3	12-15-03
23-4	12-15-03
23-4.1	12-15-03
BLANK	12-15-03
23-5	8-18-03
23-6	8-18-03
23-7	12-15-03
23-8	12-15-03
23-9	12-15-03
23-10	12-15-03
23-11	12-15-03
23-12	12-15-03
23-13	12-15-03
23-14	12-15-03
Chapter 23A	
23A-1	11-6-00

Page Number	Supp. Date
23A-2	11-6-00
23A-2.1	11-6-00
BLANK	11-6-00
23A-3	5-19-97
23A-4	5-19-97
23A-5	5-19-97
23A-6	5-19-97
23A-6.1	5-19-97
BLANK	5-19-97
23A-7	2-20-96
23A-8	2-20-96
23A-9	2-20-96
BLANK	2-20-96
Chapter 24	
24-1	9-2-03
24-2	9-2-03
24-3	9-2-03
24-4	9-2-03
24-4.1	9-2-03
BLANK	9-2-03
24-5	6-1-98
24-6	6-1-98
24-7	6-1-98
24-8	6-1-98
24-9	6-1-98
24-10	6-1-98
24-10.1	8-18-03
24-10.2	8-18-03
24-11	8-18-03
24-12	8-18-03
24-13	8-18-03
24-14	8-18-03
24-15	3-1-04
24-16	3-1-04
24-17	3-1-04
24-18	3-1-04
24-18.1	3-1-04
BLANK	3-1-04
24-19	8-18-03
24-20	8-18-03
24-21	8-18-03
24-22	8-18-03
24-23	8-18-03
24-24	8-18-03
24-25	8-18-03
BLANK	8-18-03
24-27	6-5-00
24-28	6-5-00
24-28.1	6-5-00
BLANK	6-5-00
24-29	6-1-98
24-30	6-1-98
24-31	6-5-00
24-32	6-5-00
24-32.1	8-18-03
24-32.2	8-18-03
24-33	8-18-03
24-34	8-18-03
24-35	8-18-03
24-36	8-18-03
24-37	8-18-03
24-38	8-18-03
24-39	9-2-03
24-40	9-2-03
24-41	9-2-03
BLANK	9-2-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
24-43	8-18-03	26-19	6-5-06	BLANK	5-15-95
24-44	8-18-03	26-20	6-5-06	Chapter 31	
24-45	8-18-03	26-20.1	6-5-06	31-1	10-2-06
24-46	8-18-03	BLANK	6-5-06	BLANK	10-2-06
24-46.1	8-18-03	26-21	8-6-01	Chapter 32	
BLANK	8-18-03	26-22	8-6-01	32-1	8-21-06
24-47	3-6-00	26-23	8-6-01	32-2	8-21-06
24-48	3-6-00	26-24	8-6-01	32-3	8-21-06
24-49	11-6-00	26-24.1	8-6-01	32-4	8-21-06
24-50	11-6-00	BLANK	8-6-01	Chapter 33	
24-51	8-18-03	26-25	5-1-06	33-1	8-21-06
24-52	8-18-03	26-26	5-1-06	33-2	8-21-06
24-52.1	8-18-03	26-26.1	4-20-98	33-2.1	8-20-01
BLANK	8-18-03	BLANK	4-20-98	BLANK	8-20-01
24-53	11-6-00	26-27	6-5-06	33-3	5-15-95
24-54	11-6-00	26-28	6-5-06	BLANK	5-15-95
24-55	11-6-00	26-28.1	6-5-06	Chapter 34	
24-56	11-6-00	BLANK	6-5-06	34-1	5-15-95
24-57	8-18-03	26-29	5-6-02	BLANK	5-15-95
24-58	8-18-03	26-30	5-6-02	Chapter 35	
24-59	8-18-03	26-30.1	5-6-02	35-1	12-19-05
24-60	8-18-03	BLANK	5-6-02	35-2	12-19-05
24-61	8-18-03	26-31	4-20-98	35-2.1	12-19-05
24-62	8-18-03	26-32	4-20-98	BLANK	12-19-05
24-63	8-18-03	26-33	4-20-98	35-3	7-3-00
24-64	8-18-03	26-34	4-20-98	35-4	7-3-00
24-65	6-1-98	26-35	4-20-98	35-5	7-3-00
24-66	6-1-98	26-36	4-20-98	35-6	7-3-00
24-67	8-18-03	26-36.1	4-7-03	35-7	7-3-00
24-68	8-18-03	26-36.2	4-7-03	35-8	7-3-00
24-69	8-18-03	26-37	4-7-03	35-9	7-3-00
BLANK	8-18-03	26-38	4-7-03	35-10	7-3-00
Chapter 24A		26-39	6-5-06	35-10.1	7-3-00
24A-1	8-7-06	26-40	6-5-06	35-10.2	7-3-00
24A-2	8-7-06	26-41	4-7-03	35-10.3	7-3-00
Chapter 25		26-42	4-7-03	35-10.4	7-3-00
25-1	2-21-06	26-43	6-5-06	35-11	4-20-98
25-2	2-21-06	26-44	6-5-06	35-12	4-20-98
25-3	2-21-06	26-44.1	6-5-06	35-13	7-21-03
BLANK	2-21-06	BLANK	6-5-06	35-14	7-21-03
Chapter 26		26-45	4-7-03	35-15	7-21-03
26-1	6-5-06	26-46	4-7-03	35-16	7-21-03
26-2	6-5-06	Chapter 27		35-17	7-21-03
26-3	6-5-06	27-1	11-6-06	35-18	7-21-03
26-4	6-5-06	27-2	11-6-06	35-19	7-21-03
26-5	6-5-06	27-3	11-6-06	35-20	7-21-03
26-6	6-5-06	27-4	11-6-06	35-20.1	7-21-03
26-7	6-5-06	27-5	11-6-06	35-20.2	7-21-03
26-8	6-5-06	27-6	11-6-06	35-20.3	7-21-03
26-9	6-5-06	27-7	11-6-06	35-20.4	7-21-03
26-10	6-5-06	27-8	11-6-06	35-20.5	7-21-03
26-11	6-5-06	Chapter 28		BLANK	7-21-03
26-12	6-5-06	28-1	9-18-06	35-21	4-20-98
26-12.1	7-3-06	28-2	9-18-06	35-22	4-20-98
26-12.2	7-3-06	28-3	9-18-06	35-23	5-1-06
26-12.3	6-5-06	28-4	9-18-06	35-24	5-1-06
26-12.4	6-5-06	28-5	9-18-06	35-25	5-1-06
26-12.5	6-5-06	28-6	9-18-06	35-26	5-1-06
BLANK	6-5-06	28-7	9-18-06	35-26.1	12-19-05
26-13	2-20-96	BLANK	9-18-06	BLANK	12-19-05
26-14	2-20-96	Chapter 29		35-27	9-18-06
26-15	6-5-06	29-1	9-18-06	35-28	9-18-06
26-16	6-5-06	BLANK	9-18-06	35-29	9-18-06
26-17	6-5-06	Chapter 30		35-30	9-18-06
26-18	6-5-06	30-1	5-15-95	35-30.1	9-18-06

Page Number	Supp. Date
BLANK	9-18-06
35-31	3-20-06
35-32	3-20-06
35-32.1	5-16-05
35-32.2	5-16-05
35-33	4-20-98
35-34	4-20-98
35-35	4-7-03
35-36	4-7-03
35-37	9-15-03
35-38	9-15-03
35-39	9-15-03
BLANK	9-15-03
Chapter 36	
36-1	2-6-06
BLANK	2-6-06
Chapter 37	
37-1	2-21-06
37-2	2-21-06
37-3	2-21-06
BLANK	2-21-06
Chapter 38	
38-1	8-4-03
38-2	8-4-03
38-3	8-4-03
38-4	8-4-03

Page Number	Supp. Date
38-5	8-4-03
38-6	8-4-03
38-7	8-4-03
BLANK	8-4-03
Chapter 39	
39-1	7-1-02
39-2	7-1-02
39-3	7-1-02
39-4	7-1-02
Chapter 40	
40-1	8-18-03
40-2	8-18-03
40-3	8-18-03
40-4	8-18-03
40-5	8-18-03
BLANK	8-18-03
Index	
I-1	11-6-06
I-2	11-6-06
I-3	11-6-06
I-4	11-6-06
I-5	11-6-06
I-6	11-6-06
I-7	11-6-06
I-8	11-6-06
I-9	11-6-06

Page Number	Supp. Date
I-10	11-6-06
I-11	11-6-06
I-12	11-6-06
I-13	11-6-06
I-14	11-6-06
I-15	11-6-06
I-16	11-6-06
I-17	11-6-06
I-18	11-6-06
Definitions	
D-1	11-6-06
D-2	11-6-06
D-3	11-6-06
D-4	11-6-06
D-5	11-6-06
D-6	11-6-06
D-7	11-6-06
D-8	11-6-06
D-9	11-6-06
D-10	11-6-06
Tables	
T1-1	11-6-06
BLANK	11-6-06
T2-1	11-6-06
BLANK	11-6-06