

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

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

**Supplement July 7, 2003**

I, Jeff S. 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 7, 2003)

| Page Number      | Supp. Date |
|------------------|------------|
| i                | 1-6-03     |
| ii               | 1-6-03     |
| iii              | 1-22-02    |
| iv               | 1-22-02    |
| v                | 5-6-02     |
| vi               | 5-6-02     |
| vii              | 7-7-03     |
| viii             | 7-7-03     |
| ix               | 7-7-03     |
| x                | 7-7-03     |
| xi               | 7-7-03     |
| BLANK            | 7-7-03     |
| <b>Chapter 1</b> |            |
| 1-1              | 6-17-02    |
| 1-2              | 6-17-02    |
| 1-3              | 9-16-02    |
| 1-4              | 9-16-02    |
| 1-5              | 9-16-02    |
| 1-6              | 9-16-02    |
| 1-7              | 9-16-02    |
| 1-8              | 9-16-02    |
| <b>Chapter 2</b> |            |
| 2-1              | 5-19-03    |
| 2-2              | 5-19-03    |
| 2-2.1            | 1-21-03    |
| 2-2.2            | 1-21-03    |
| 2-3              | 1-21-03    |
| 2-4              | 1-21-03    |
| 2-5              | 1-21-03    |
| BLANK            | 1-21-03    |
| 2-7              | 3-17-97    |
| 2-8              | 3-17-97    |
| 2-8.1            | 3-17-97    |
| 2-8.2            | 3-17-97    |
| 2-9              | 4-20-98    |
| 2-10             | 4-20-98    |
| 2-10.1           | 4-20-98    |
| BLANK            | 4-20-98    |
| 2-11             | 2-20-96    |
| 2-12             | 2-20-96    |
| 2-13             | 5-20-02    |
| 2-14             | 5-20-02    |
| 2-15             | 5-20-02    |
| 2-16             | 5-20-02    |
| 2-16.1           | 5-20-02    |
| 2-16.2           | 5-20-02    |
| 2-16.3           | 5-20-02    |
| BLANK            | 5-20-02    |
| 2-17             | 9-8-98     |
| 2-18             | 9-8-98     |
| 2-19             | 5-3-99     |
| 2-20             | 5-3-99     |
| <b>Chapter 3</b> |            |
| 3-1              | 7-7-03     |
| 3-2              | 7-7-03     |
| 3-3              | 7-7-03     |
| 3-4              | 7-7-03     |
| 3-4.1            | 7-7-03     |

| Page Number      | Supp. Date |
|------------------|------------|
| BLANK            | 7-7-03     |
| 3-5              | 1-4-99     |
| 3-6              | 1-4-99     |
| 3-7              | 5-15-95    |
| 3-8              | 5-15-95    |
| 3-9              | 3-15-99    |
| 3-10             | 3-15-99    |
| 3-10.1           | 2-7-00     |
| 3-10.2           | 2-7-00     |
| 3-11             | 2-7-00     |
| BLANK            | 2-7-00     |
| 3-13             | 5-15-95    |
| 3-14             | 5-15-95    |
| 3-15             | 5-15-95    |
| 3-16             | 5-15-95    |
| 3-17             | 1-4-99     |
| 3-18             | 1-4-99     |
| 3-19             | 5-20-96    |
| 3-20             | 5-20-96    |
| 3-21             | 5-15-95    |
| 3-22             | 5-15-95    |
| 3-23             | 1-4-99     |
| 3-24             | 1-4-99     |
| 3-25             | 1-4-99     |
| 3-26             | 1-4-99     |
| 3-27             | 1-4-99     |
| 3-28             | 1-4-99     |
| 3-29             | 1-4-99     |
| 3-30             | 1-4-99     |
| 3-31             | 5-15-95    |
| 3-32             | 5-15-95    |
| 3-33             | 5-15-95    |
| 3-34             | 5-15-95    |
| 3-35             | 5-15-95    |
| 3-36             | 5-15-95    |
| <b>Chapter 4</b> |            |
| 4-1              | 8-21-95    |
| BLANK            | 8-21-95    |
| <b>Chapter 5</b> |            |
| 5-1              | 3-5-01     |
| 5-2              | 3-5-01     |
| 5-3              | 1-4-99     |
| 5-4              | 1-4-99     |
| 5-4.1            | 1-4-99     |
| BLANK            | 1-4-99     |
| 5-5              | 5-15-95    |
| 5-6              | 5-15-95    |
| 5-7              | 5-15-95    |
| 5-8              | 5-15-95    |
| 5-9              | 5-15-95    |
| 5-10             | 5-15-95    |
| 5-11             | 5-15-95    |
| 5-12             | 5-15-95    |
| 5-13             | 5-15-95    |
| 5-14             | 5-15-95    |
| 5-15             | 1-4-99     |
| 5-16             | 1-4-99     |
| 5-16.1           | 3-5-01     |

| Page Number      | Supp. Date |
|------------------|------------|
| 5-16.2           | 3-5-01     |
| 5-17             | 3-5-01     |
| BLANK            | 3-5-01     |
| 5-19             | 5-15-95    |
| 5-20             | 5-15-95    |
| 5-21             | 5-15-95    |
| 5-22             | 5-15-95    |
| 5-23             | 5-15-95    |
| 5-24             | 5-15-95    |
| 5-25             | 5-15-95    |
| BLANK            | 5-15-95    |
| <b>Chapter 6</b> |            |
| 6-1              | 3-1-99     |
| 6-2              | 3-1-99     |
| 6-2.1            | 3-1-99     |
| BLANK            | 3-1-99     |
| 6-3              | 6-15-98    |
| 6-4              | 6-15-98    |
| 6-4.1            | 6-15-98    |
| BLANK            | 6-15-98    |
| 6-5              | 5-15-95    |
| 6-6              | 5-15-95    |
| 6-7              | 5-15-95    |
| 6-8              | 5-15-95    |
| 6-9              | 5-15-95    |
| 6-10             | 5-15-95    |
| 6-11             | 5-15-95    |
| BLANK            | 5-15-95    |
| <b>Chapter 7</b> |            |
| 7-1              | 4-7-03     |
| 7-2              | 4-7-03     |
| 7-3              | 4-7-03     |
| 7-4              | 4-7-03     |
| 7-4.1            | 4-7-03     |
| BLANK            | 4-7-03     |
| 7-5              | 6-2-97     |
| 7-6              | 6-2-97     |
| 7-6.1            | 4-7-03     |
| 7-6.2            | 4-7-03     |
| 7-6.3            | 4-7-03     |
| 7-6.4            | 4-7-03     |
| 7-6.5            | 4-7-03     |
| 7-6.6            | 4-7-03     |
| 7-7              | 4-7-03     |
| 7-8              | 4-7-03     |
| 7-9              | 4-7-03     |
| 7-10             | 4-7-03     |
| 7-11             | 4-7-03     |
| 7-12             | 4-7-03     |
| 7-13             | 4-7-03     |
| 7-14             | 4-7-03     |
| 7-15             | 4-7-03     |
| 7-16             | 4-7-03     |
| 7-17             | 4-7-03     |
| 7-18             | 4-7-03     |
| 7-19             | 4-7-03     |
| 7-20             | 4-7-03     |
| 7-21             | 4-7-03     |

| Page Number | Supp. Date | Page Number        | Supp. Date | Page Number       | Supp. Date |
|-------------|------------|--------------------|------------|-------------------|------------|
| 7-22        | 4-7-03     | BLANK              | 4-7-03     | 12A-9             | 9-17-01    |
| 7-23        | 4-7-03     | 7-71               | 5-20-02    | 12A-10            | 9-17-01    |
| 7-24        | 4-7-03     | 7-72               | 5-20-02    | <b>Chapter 13</b> |            |
| 7-25        | 4-7-03     | 7-72.1             | 5-20-02    | 13-1              | 2-5-01     |
| BLANK       | 4-7-03     | BLANK              | 5-20-02    | 13-2              | 2-5-01     |
| 7-27        | 10-7-96    | 7-73               | 12-18-95   | 13-3              | 2-5-01     |
| 7-28        | 10-7-96    | 7-74               | 12-18-95   | 13-4              | 2-5-01     |
| 7-29        | 10-7-96    | 7-75               | 12-18-95   | <b>Chapter 14</b> |            |
| 7-30        | 10-7-96    | 7-76               | 12-18-95   | 14-1              | 6-2-03     |
| 7-31        | 10-7-96    | 7-77               | 4-7-03     | 14-2              | 6-2-03     |
| 7-32        | 10-7-96    | 7-78               | 4-7-03     | 14-2.1            | 6-2-03     |
| 7-33        | 4-7-03     | 7-79               | 4-7-03     | BLANK             | 6-2-03     |
| 7-34        | 4-7-03     | 7-80               | 4-7-03     | 14-3              | 5-15-95    |
| 7-35        | 4-7-03     | 7-81               | 4-7-03     | 14-4              | 5-15-95    |
| 7-36        | 4-7-03     | 7-82               | 4-7-03     | 14-5              | 5-15-95    |
| 7-37        | 4-7-03     | 7-83               | 4-7-03     | 14-6              | 5-15-95    |
| 7-38        | 4-7-03     | 7-84               | 4-7-03     | 14-7              | 5-15-95    |
| 7-39        | 4-7-03     | 7-85               | 4-7-03     | 14-8              | 5-15-95    |
| 7-40        | 4-7-03     | 7-86               | 4-7-03     | 14-9              | 5-15-95    |
| 7-40.1      | 4-7-03     | 7-87               | 4-7-03     | BLANK             | 5-15-95    |
| BLANK       | 4-7-03     | BLANK              | 4-7-03     | <b>Chapter 15</b> |            |
| 7-41        | 4-5-99     | <b>Chapter 8</b>   |            | 15-1              | 8-17-98    |
| 7-42        | 4-5-99     | 8-1                | 4-5-99     | 15-2              | 8-17-98    |
| 7-43        | 4-7-03     | BLANK              | 4-5-99     | 15-3              | 10-6-97    |
| 7-44        | 4-7-03     | <b>Chapter 9</b>   |            | 15-4              | 10-6-97    |
| 7-45        | 4-7-03     | 9-1                | 5-21-01    | 15-5              | 10-6-97    |
| 7-46        | 4-7-03     | BLANK              | 5-21-01    | 15-6              | 10-6-97    |
| 7-46.1      | 4-7-03     | <b>Chapter 10</b>  |            | 15-7              | 10-6-97    |
| 7-46.2      | 4-7-03     | 10-1               | 8-19-96    | 15-8              | 10-6-97    |
| 7-46.3      | 4-7-03     | BLANK              | 8-19-96    | 15-9              | 10-6-97    |
| 7-46.4      | 4-7-03     | <b>Chapter 10A</b> |            | 15-10             | 10-6-97    |
| 7-46.5      | 4-7-03     | 10A-1              | 8-19-96    | 15-11             | 1-5-98     |
| 7-46.6      | 4-7-03     | BLANK              | 8-19-96    | 15-12             | 1-5-98     |
| 7-46.6.1    | 4-7-03     | <b>Chapter 11</b>  |            | 15-13             | 1-5-98     |
| 7-46.6.2    | 4-7-03     | 11-1               | 8-19-96    | 15-14             | 1-5-98     |
| 7-46.6.3    | 4-7-03     | BLANK              | 8-19-96    | 15-15             | 10-6-97    |
| 7-46.6.4    | 4-7-03     | <b>Chapter 12</b>  |            | 15-16             | 10-6-97    |
| 7-46.6.5    | 4-7-03     | 12-1               | 9-18-00    | 15-17             | 9-16-02    |
| 7-46.6.6    | 4-7-03     | 12-2               | 9-18-00    | 15-18             | 9-16-02    |
| 7-46.7      | 11-17-97   | 12-3               | 9-18-00    | 15-19             | 9-16-02    |
| 7-46.8      | 11-17-97   | 12-4               | 9-18-00    | BLANK             | 9-16-02    |
| 7-47        | 11-17-97   | 12-4.0.1           | 9-18-00    | <b>Chapter 16</b> |            |
| 7-48        | 11-17-97   | BLANK              | 9-18-00    | 16-1              | 9-21-98    |
| 7-49        | 4-7-03     | 12-4.1             | 4-19-99    | 16-2              | 9-21-98    |
| 7-50        | 4-7-03     | 12-4.2             | 4-19-99    | 16-2.1            | 9-5-00     |
| 7-51        | 4-7-03     | 12-5               | 4-19-99    | 16-2.2            | 9-5-00     |
| 7-52        | 4-7-03     | 12-6               | 4-19-99    | 16-3              | 9-5-00     |
| 7-53        | 4-7-03     | 12-7               | 4-19-99    | BLANK             | 9-5-00     |
| 7-54        | 4-7-03     | BLANK              | 4-19-99    | 16-5              | 7-19-99    |
| 7-55        | 4-7-03     | 12-9               | 7-15-96    | 16-6              | 7-19-99    |
| 7-56        | 4-7-03     | 12-10              | 7-15-96    | 16-7              | 7-19-99    |
| 7-57        | 4-7-03     | 12-11              | 10-21-96   | 16-8              | 7-19-99    |
| 7-58        | 4-7-03     | 12-12              | 10-21-96   | 16-8.1            | 7-19-99    |
| 7-59        | 4-7-03     | 12-13              | 9-3-02     | BLANK             | 7-19-99    |
| BLANK       | 4-7-03     | 12-14              | 9-3-02     | 16-9              | 5-20-96    |
| 7-61        | 5-20-96    | 12-15              | 9-3-02     | 16-10             | 5-20-96    |
| 7-62        | 5-20-96    | 12-16              | 9-3-02     | 16-11             | 5-15-95    |
| 7-63        | 4-7-03     | <b>Chapter 12A</b> |            | 16-12             | 5-15-95    |
| 7-64        | 4-7-03     | 12A-1              | 8-17-98    | 16-13             | 5-15-95    |
| 7-65        | 4-7-03     | 12A-2              | 8-17-98    | 16-14             | 5-15-95    |
| 7-66        | 4-7-03     | 12A-3              | 7-21-97    | 16-15             | 5-15-95    |
| 7-66.1      | 4-7-03     | 12A-4              | 7-21-97    | BLANK             | 5-15-95    |
| BLANK       | 4-7-03     | 12A-5              | 5-3-99     | <b>Chapter 17</b> |            |
| 7-67        | 4-5-99     | 12A-6              | 5-3-99     | 17-1              | 8-17-98    |
| 7-68        | 4-5-99     | 12A-6.1            | 9-17-01    | 17-2              | 8-17-98    |
| 7-68.1      | 4-7-03     | 12A-6.2            | 9-17-01    | 17-3              | 5-15-95    |
| 7-68.2      | 4-7-03     | 12A-7              | 9-17-01    | 17-4              | 5-15-95    |
| 7-69        | 4-7-03     | 12A-8              | 9-17-01    |                   |            |

| Page Number        | Supp. Date |
|--------------------|------------|
| <b>Chapter 18</b>  |            |
| 18-1               | 3-15-99    |
| 18-2               | 3-15-99    |
| 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    |
| 18-31              | 5-15-95    |
| 18-32              | 5-15-95    |
| 18-33              | 5-15-95    |
| 18-34              | 5-15-95    |
| <b>Chapter 18A</b> |            |
| 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     |
| <b>Chapter 19</b>  |            |
| 19-1               | 3-15-99    |
| 19-2               | 3-15-99    |
| 19-2.1             | 3-15-99    |
| BLANK              | 3-15-99    |
| 19-3               | 9-2-97     |
| 19-4               | 9-2-97     |
| 19-4.1             | 9-2-97     |
| BLANK              | 9-2-97     |
| 19-5               | 5-15-95    |
| 19-6               | 5-15-95    |
| 19-7               | 5-15-95    |
| 19-8               | 5-15-95    |
| 19-9               | 3-15-99    |
| 19-10              | 3-15-99    |

| Page Number        | Supp. Date |
|--------------------|------------|
| <b>Chapter 20</b>  |            |
| 20-1               | 8-20-01    |
| 20-2               | 8-20-01    |
| <b>Chapter 21</b>  |            |
| 21-1               | 10-15-01   |
| BLANK              | 10-15-01   |
| <b>Chapter 22</b>  |            |
| 22-1               | 3-15-99    |
| 22-2               | 3-15-99    |
| 22-3               | 3-15-99    |
| 22-4               | 3-15-99    |
| 22-5               | 3-15-99    |
| 22-6               | 3-15-99    |
| 22-7               | 3-15-99    |
| 22-8               | 3-15-99    |
| <b>Chapter 23</b>  |            |
| 23-1               | 1-4-99     |
| 23-2               | 1-4-99     |
| 23-2.1             | 1-4-99     |
| BLANK              | 1-4-99     |
| 23-3               | 5-15-95    |
| 23-4               | 5-15-95    |
| 23-5               | 5-15-95    |
| 23-6               | 5-15-95    |
| 23-7               | 5-15-95    |
| 23-8               | 5-15-95    |
| 23-9               | 5-15-95    |
| 23-10              | 5-15-95    |
| 23-11              | 5-15-95    |
| 23-12              | 5-15-95    |
| 23-13              | 5-15-95    |
| BLANK              | 5-15-95    |
| <b>Chapter 23A</b> |            |
| 23A-1              | 11-6-00    |
| 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    |
| <b>Chapter 24</b>  |            |
| 24-1               | 5-19-03    |
| 24-2               | 5-19-03    |
| 24-3               | 5-19-03    |
| 24-4               | 5-19-03    |
| 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            | 6-1-98     |
| BLANK              | 6-1-98     |
| 24-11              | 5-20-96    |
| 24-12              | 5-20-96    |
| 24-13              | 6-1-98     |
| 24-14              | 6-1-98     |
| 24-14.1            | 6-1-98     |
| BLANK              | 6-1-98     |
| 24-15              | 7-3-95     |
| 24-16              | 7-3-95     |

| Page Number        | Supp. Date |
|--------------------|------------|
| 24-17              | 6-1-98     |
| 24-18              | 6-1-98     |
| 24-19              | 6-1-98     |
| 24-20              | 6-1-98     |
| 24-21              | 6-1-98     |
| 24-22              | 6-1-98     |
| 24-23              | 7-16-01    |
| 24-24              | 7-16-01    |
| 24-24.1            | 7-16-01    |
| BLANK              | 7-16-01    |
| 24-25              | 6-5-00     |
| 24-26              | 6-5-00     |
| 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            | 6-5-00     |
| BLANK              | 6-5-00     |
| 24-33              | 6-1-98     |
| 24-34              | 6-1-98     |
| 24-35              | 6-1-98     |
| 24-36              | 6-1-98     |
| 24-37              | 6-1-98     |
| 24-38              | 6-1-98     |
| 24-39              | 6-1-98     |
| 24-40              | 6-1-98     |
| 24-41              | 9-8-98     |
| 24-42              | 9-8-98     |
| 24-43              | 6-1-98     |
| 24-44              | 6-1-98     |
| 24-45              | 6-1-98     |
| 24-46              | 6-1-98     |
| 24-47              | 3-6-00     |
| 24-48              | 3-6-00     |
| 24-49              | 11-6-00    |
| 24-50              | 11-6-00    |
| 24-51              | 11-6-00    |
| 24-52              | 11-6-00    |
| 24-53              | 11-6-00    |
| 24-54              | 11-6-00    |
| 24-55              | 11-6-00    |
| 24-56              | 11-6-00    |
| 24-57              | 11-6-00    |
| 24-58              | 11-6-00    |
| 24-60.1            | 6-1-98     |
| 24-60.2            | 6-1-98     |
| 24-60.3            | 6-1-98     |
| BLANK              | 6-1-98     |
| 24-61              | 7-3-95     |
| 24-62              | 7-3-95     |
| 24-63              | 6-1-98     |
| 24-64              | 6-1-98     |
| 24-65              | 6-1-98     |
| 24-66              | 6-1-98     |
| 24-67              | 6-1-98     |
| 24-68              | 6-1-98     |
| <b>Chapter 24A</b> |            |
| 24A-1              | 7-2-01     |
| 24A-2              | 7-2-01     |
| <b>Chapter 25</b>  |            |
| 25-1               | 11-6-00    |
| 25-2               | 11-6-00    |
| 25-3               | 11-6-00    |
| BLANK              | 11-6-00    |

| Page Number                   | Supp. Date | Page Number                   | Supp. Date | Page Number        | Supp. Date |
|-------------------------------|------------|-------------------------------|------------|--------------------|------------|
| <b>Chapter 26</b>             |            | BLANK                         | 5-15-95    | BLANK              | 4-7-03     |
| 26-1                          | 4-7-03     | <b>Chapters 31 through 32</b> |            | <b>Chapter 36</b>  |            |
| 26-2                          | 4-7-03     | 31-1                          | 5-15-95    | 36-1               | 4-3-00     |
| 26-2.1                        | 4-7-03     | BLANK                         | 5-15-95    | BLANK              | 4-3-00     |
| BLANK                         | 4-7-03     | <b>Chapter 33</b>             |            | <b>Chapter 37</b>  |            |
| 26-3                          | 4-20-98    | 33-1                          | 8-20-01    | 37-1               | 12-4-00    |
| 26-4                          | 4-20-98    | 33-2                          | 8-20-01    | 37-2               | 12-4-00    |
| 26-5                          | 4-20-98    | 33-2.1                        | 8-20-01    | 37-3               | 12-4-00    |
| 26-6                          | 4-20-98    | BLANK                         | 8-20-01    | BLANK              | 12-4-00    |
| 26-7                          | 4-20-98    | 33-3                          | 5-15-95    | <b>Chapter 38</b>  |            |
| 26-8                          | 4-20-98    | BLANK                         | 5-15-95    | 38-1               | 4-21-03    |
| 26-9                          | 5-6-02     | <b>Chapter 34</b>             |            | 38-2               | 4-21-03    |
| 26-10                         | 5-6-02     | 34-1                          | 5-15-95    | 38-3               | 4-20-98    |
| 26-11                         | 4-7-03     | BLANK                         | 5-15-95    | 38-4               | 4-20-98    |
| 26-12                         | 4-7-03     | <b>Chapter 35</b>             |            | 38-5               | 4-20-98    |
| 26-12.1                       | 4-7-03     | 35-1                          | 4-7-03     | 38-6               | 4-20-98    |
| 26-12.2                       | 4-7-03     | 35-2                          | 4-7-03     | <b>Chapter 39</b>  |            |
| 26-12.3                       | 4-7-03     | 35-2.1                        | 4-7-03     | 39-1               | 7-1-02     |
| BLANK                         | 4-7-03     | BLANK                         | 4-7-03     | 39-2               | 7-1-02     |
| 26-13                         | 2-20-96    | 35-3                          | 7-3-00     | 39-3               | 7-1-02     |
| 26-14                         | 2-20-96    | 35-4                          | 7-3-00     | 39-4               | 7-1-02     |
| 26-15                         | 9-8-98     | 35-5                          | 7-3-00     | <b>Index</b>       |            |
| 26-16                         | 9-8-98     | 35-6                          | 7-3-00     | I-1                | 4-7-03     |
| 26-16.1                       | 9-8-98     | 35-7                          | 7-3-00     | I-2                | 4-7-03     |
| BLANK                         | 9-8-98     | 35-8                          | 7-3-00     | I-3                | 4-7-03     |
| 26-17                         | 2-20-96    | 35-9                          | 7-3-00     | I-4                | 4-7-03     |
| 26-18                         | 2-20-96    | 35-10                         | 7-3-00     | I-5                | 4-7-03     |
| 26-19                         | 2-20-96    | 35-10.1                       | 7-3-00     | I-6                | 4-7-03     |
| 26-20                         | 2-20-96    | 35-10.2                       | 7-3-00     | I-7                | 4-7-03     |
| 26-21                         | 8-6-01     | 35-10.3                       | 7-3-00     | I-8                | 4-7-03     |
| 26-22                         | 8-6-01     | 35-10.4                       | 7-3-00     | I-9                | 4-7-03     |
| 26-23                         | 8-6-01     | 35-11                         | 4-20-98    | I-10               | 4-7-03     |
| 26-24                         | 8-6-01     | 35-12                         | 4-20-98    | I-11               | 4-7-03     |
| 26-24.1                       | 8-6-01     | 35-13                         | 4-20-98    | I-12               | 4-7-03     |
| BLANK                         | 8-6-01     | 35-14                         | 4-20-98    | I-13               | 4-7-03     |
| 26-25                         | 4-20-98    | 35-15                         | 4-20-98    | I-14               | 4-7-03     |
| 26-26                         | 4-20-98    | 35-16                         | 4-20-98    | I-15               | 4-7-03     |
| 26-26.1                       | 4-20-98    | 35-17                         | 1-7-02     | I-16               | 4-7-03     |
| BLANK                         | 4-20-98    | 35-18                         | 1-7-02     | I-17               | 4-7-03     |
| 26-27                         | 2-20-96    | 35-19                         | 1-7-02     | I-18               | 4-7-03     |
| 26-28                         | 2-20-96    | 35-20                         | 1-7-02     | I-19               | 4-7-03     |
| 26-29                         | 5-6-02     | 35-20.1                       | 1-7-02     | I-20               | 4-7-03     |
| 26-30                         | 5-6-02     | 35-20.2                       | 1-7-02     | I-21               | 4-7-03     |
| 26-30.1                       | 5-6-02     | 35-21                         | 4-20-98    | I-22               | 4-7-03     |
| BLANK                         | 5-6-02     | 35-22                         | 4-20-98    | I-23               | 4-7-03     |
| 26-31                         | 4-20-98    | 35-23                         | 4-20-98    | I-24               | 4-7-03     |
| 26-32                         | 4-20-98    | 35-24                         | 4-20-98    | I-25               | 4-7-03     |
| 26-33                         | 4-20-98    | 35-25                         | 6-19-00    | I-26               | 4-7-03     |
| 26-34                         | 4-20-98    | 35-26                         | 6-19-00    | I-27               | 4-7-03     |
| 26-35                         | 4-20-98    | 35-26.1                       | 6-19-00    | I-28               | 4-7-03     |
| 26-36                         | 4-20-98    | BLANK                         | 6-19-00    | I-29               | 4-7-03     |
| 26-36.1                       | 4-7-03     | 35-27                         | 4-20-98    | BLANK              | 4-7-03     |
| 26-36.2                       | 4-7-03     | 35-28                         | 4-20-98    | <b>Definitions</b> |            |
| 26-37                         | 4-7-03     | 35-29                         | 5-5-03     | D-1                | 4-7-03     |
| 26-38                         | 4-7-03     | 35-30                         | 5-5-03     | D-2                | 4-7-03     |
| 26-39                         | 4-7-03     | 35-30.1                       | 5-5-03     | D-3                | 4-7-03     |
| 26-40                         | 4-7-03     | BLANK                         | 5-5-03     | D-4                | 4-7-03     |
| 26-41                         | 4-7-03     | 35-31                         | 4-1-02     | D-5                | 4-7-03     |
| 26-42                         | 4-7-03     | 35-32                         | 4-1-02     | D-6                | 4-7-03     |
| 26-43                         | 4-7-03     | 35-32.1                       | 4-1-02     | D-7                | 4-7-03     |
| 26-44                         | 4-7-03     | BLANK                         | 4-1-02     | D-8                | 4-7-03     |
| 26-45                         | 4-7-03     | 35-33                         | 4-20-98    | D-9                | 4-7-03     |
| 26-46                         | 4-7-03     | 35-34                         | 4-20-98    | <b>Tables</b>      |            |
| <b>Chapters 27 through 29</b> |            | 35-35                         | 4-7-03     | T1-1               | 4-7-03     |
| 27-1                          | 5-15-95    | 35-36                         | 4-7-03     | BLANK              | 4-7-03     |
| BLANK                         | 5-15-95    | 35-37                         | 4-7-03     | T2-1               | 4-7-03     |
| <b>Chapter 30</b>             |            | 35-38                         | 4-7-03     | BLANK              | 4-7-03     |
| 30-1                          | 5-15-95    | 35-39                         | 4-7-03     |                    |            |