

8/26/14 JP

**FILING INSTRUCTIONS**  
**NEW JERSEY ADMINISTRATIVE CODE**  
**UPDATE SERVICE**

**Title 18. Treasury—Taxation**

**Supplement August 4, 2014**

**NOTE TO SUBSCRIBER:** The previous update to Title 18 was Supplement June 2, 2014. 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 August 4, 2014.

<b>Remove the following pages:</b>	<b>Insert the following pages:</b>
✓ ix through xiv .....	✓ ix through xiv
✓ 27-1 through 27-2 .....	✓ 27-1 through 27-2

**AS A RECORD OF REPLACED PAGES,  
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**TITLE 18**