

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

**Title 18. Treasury—Taxation**

**Supplement January 20, 2015**

**NOTE TO SUBSCRIBER:** The previous update to Title 18 was Supplement December 1, 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 January 20, 2015.

**Remove the following pages:**

**Insert the following pages:**

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**STATE OF NEW JERSEY**  
**NEW JERSEY ADMINISTRATIVE CODE**

**Title 18. Treasury—Taxation**



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