

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

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

**Supplement January 5, 1998**

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.

**VALID TITLE 18 PAGES**  
(Current through January 5, 1998)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-5-98	3-16	5-15-95	6-7	5-15-95
ii	1-5-98	3-17	5-20-96	6-8	5-15-95
iii	7-15-96	3-18	5-20-96	6-9	5-15-95
iv	7-15-96	3-19	5-20-96	6-10	5-15-95
v	8-19-96	3-20	5-20-96	6-11	5-15-95
vi	8-19-96	3-21	5-15-95	BLANK	5-15-95
vii	1-5-98	3-22	5-15-95	<b>Chapter 7</b>	
viii	1-5-98	3-23	5-15-95	7-1	10-6-97
ix	1-5-98	3-24	5-15-95	7-2	10-6-97
x	1-5-98	3-25	5-15-95	7-3	11-4-96
xi	1-5-98	3-26	5-15-95	7-4	11-4-96
BLANK	1-5-98	3-27	5-15-95	7-5	6-2-97
<b>Chapter 1</b>		3-28	5-15-95	7-6	6-2-97
1-1	12-18-95	3-29	5-15-95	7-6.1	6-16-97
1-2	12-18-95	3-30	5-15-95	7-6.2	6-16-97
1-3	3-17-97	3-31	5-15-95	7-7	6-16-97
1-4	3-17-97	3-32	5-15-95	7-8	6-16-97
1-4.1	3-17-97	3-33	5-15-95	7-9	12-18-95
1-4.2	3-17-97	3-34	5-15-95	7-10	12-18-95
1-5	12-18-95	3-35	5-15-95	7-11	12-18-95
1-6	12-18-95	3-36	5-15-95	7-12	12-18-95
<b>Chapter 2</b>		<b>Chapter 4</b>		7-13	12-18-95
2-1	6-16-97	4-1	8-21-95	7-14	12-18-95
2-2	6-16-97	BLANK	8-21-95	7-15	12-18-95
2-3	6-2-97	<b>Chapter 5</b>		7-16	12-18-95
2-4	6-2-97	5-1	5-15-95	7-17	10-21-96
2-5	3-17-97	5-2	5-15-95	7-18	10-21-96
2-6	3-17-97	5-3	5-15-95	7-18.1	10-21-96
2-7	3-17-97	5-4	5-15-95	BLANK	10-21-96
2-8	3-17-97	5-5	5-15-95	7-19	12-18-95
2-8.1	3-17-97	5-6	5-15-95	7-20	12-18-95
2-8.2	3-17-97	5-7	5-15-95	7-21	12-18-95
2-9	2-20-96	5-8	5-15-95	7-22	12-18-95
2-10	2-20-96	5-9	5-15-95	7-23	2-18-97
2-11	2-20-96	5-10	5-15-95	7-24	2-18-97
2-12	2-20-96	5-11	5-15-95	7-25	2-18-97
2-13	2-20-96	5-12	5-15-95	7-26	2-18-97
2-14	2-20-96	5-13	5-15-95	7-27	10-7-96
2-15	6-16-97	5-14	5-15-95	7-28	10-7-96
2-16	6-16-97	5-15	5-15-95	7-29	10-7-96
2-17	6-16-97	5-16	5-15-95	7-30	10-7-96
2-18	6-16-97	5-17	5-15-95	7-31	10-7-96
<b>Chapter 3</b>		5-18	5-15-95	7-32	10-7-96
3-1	5-15-95	5-19	5-15-95	7-33	6-17-96
3-2	5-15-95	5-20	5-15-95	7-34	6-17-96
3-3	5-15-95	5-21	5-15-95	7-35	8-4-97
3-4	5-15-95	5-22	5-15-95	7-36	8-4-97
3-5	5-20-96	5-23	5-15-95	7-37	5-19-97
3-6	5-20-96	5-24	5-15-95	7-38	5-19-97
3-7	5-15-95	5-25	5-15-95	7-39	5-19-97
3-8	5-15-95	BLANK	5-15-95	7-40	5-19-97
3-9	5-15-95	<b>Chapter 6</b>		7-40.1	5-19-97
3-10	5-15-95	6-1	5-15-95	BLANK	5-19-97
3-11	5-15-95	6-2	5-15-95	7-41	8-19-96
3-12	5-15-95	6-3	5-15-95	7-42	8-19-96
3-13	5-15-95	6-4	5-15-95	7-43	6-17-96
3-14	5-15-95	6-5	5-15-95	7-44	6-17-96
3-15	5-15-95	6-6	5-15-95	7-45	6-17-96

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-46	6-17-96	9-10	5-15-95	15-4	10-6-97
7-46.1	11-17-97	9-11	5-15-95	15-5	10-6-97
7-46.2	11-17-97	9-12	5-15-95	15-6	10-6-97
7-46.3	11-17-97	9-13	5-15-95	15-7	10-6-97
7-46.4	11-17-97	9-14	5-15-95	15-8	10-6-97
7-46.5	11-17-97	9-15	5-15-95	15-9	10-6-97
7-46.6	11-17-97	9-16	5-15-95	15-10	10-6-97
7-46.7	11-17-97	<b>Chapter 10</b>		15-11	1-5-98
7-46.8	11-17-97	10-1	8-19-96	15-12	1-5-98
7-47	11-17-97	BLANK	8-19-96	15-13	1-5-98
7-48	11-17-97	<b>Chapter 10A</b>		15-14	1-5-98
7-49	10-6-97	10A-1	8-19-96	15-15	10-6-97
7-50	10-6-97	BLANK	8-19-96	15-16	10-6-97
7-51	10-6-97	<b>Chapter 11</b>		15-17	10-6-97
7-52	10-6-97	11-1	8-19-96	15-18	10-6-97
7-53	10-6-97	BLANK	8-19-96	15-19	10-6-97
7-54	10-6-97	<b>Chapter 12</b>		BLANK	10-6-97
7-55	10-6-97	12-1	1-21-97	<b>Chapter 16</b>	
7-56	10-6-97	12-2	1-21-97	16-1	5-15-95
7-57	10-6-97	12-3	5-19-97	16-2	5-15-95
BLANK	10-6-97	12-4	5-19-97	16-3	5-15-95
7-59	12-18-95	12-5	5-19-97	16-4	5-15-95
7-60	12-18-95	12-6	5-19-97	16-5	5-20-96
7-61	5-20-96	12-7	5-19-97	16-6	5-20-96
7-62	5-20-96	12-8	5-19-97	16-7	5-20-96
7-63	8-4-97	12-8.1	5-19-97	16-8	5-20-96
7-64	8-4-97	BLANK	5-19-97	16-9	5-20-96
7-65	8-4-97	12-9	7-15-96	16-10	5-20-96
7-66	8-4-97	12-10	7-15-96	16-11	5-15-95
7-67	1-5-98	12-11	10-21-96	16-12	5-15-95
7-68	1-5-98	12-12	10-21-96	16-13	5-15-95
7-69	1-5-98	12-13	1-21-97	16-14	5-15-95
7-70	1-5-98	12-14	1-21-97	16-15	5-15-95
7-71	12-18-95	<b>Chapter 12A</b>		BLANK	5-15-95
7-72	12-18-95	12A-1	9-18-95	<b>Chapter 17</b>	
7-73	12-18-95	12A-2	9-18-95	17-1	5-15-95
7-74	12-18-95	12A-3	7-21-97	17-2	5-15-95
7-75	12-18-95	12A-4	7-21-97	17-3	5-15-95
7-76	12-18-95	12A-5	8-4-97	17-4	5-15-95
7-77	12-18-95	12A-6	8-4-97	<b>Chapter 18</b>	
7-78	12-18-95	12A-6.1	8-4-97	18-1	5-15-95
7-79	12-18-95	BLANK	8-4-97	18-2	5-15-95
7-80	12-18-95	12A-7	9-18-95	18-3	5-15-95
7-81	12-18-95	12A-8	9-18-95	18-4	5-15-95
7-82	12-18-95	12A-9	5-19-97	18-5	5-15-95
<b>Chapter 8</b>		12A-10	5-19-97	18-6	5-15-95
8-1	5-15-95	12A-11	5-19-97	18-7	5-15-95
8-2	5-15-95	12A-12	5-19-97	18-8	5-15-95
8-3	5-15-95	<b>Chapter 13</b>		18-9	5-15-95
8-4	5-15-95	13-1	11-20-95	18-10	5-15-95
8-5	5-15-95	13-2	11-20-95	18-11	5-15-95
8-6	5-15-95	13-3	11-20-95	18-12	5-15-95
8-7	5-15-95	13-4	11-20-95	18-13	5-15-95
8-8	5-15-95	<b>Chapter 14</b>		18-14	5-15-95
8-9	5-15-95	14-1	5-15-95	18-15	5-15-95
8-10	5-15-95	14-2	5-15-95	18-16	5-15-95
8-11	5-15-95	14-3	5-15-95	18-17	5-15-95
8-12	5-15-95	14-4	5-15-95	18-18	5-15-95
<b>Chapter 9</b>		14-5	5-15-95	18-19	5-15-95
9-1	5-15-95	14-6	5-15-95	18-20	5-15-95
9-2	5-15-95	14-7	5-15-95	18-21	5-15-95
9-3	5-15-95	14-8	5-15-95	18-22	5-15-95
9-4	5-15-95	14-9	5-15-95	18-23	5-15-95
9-5	5-15-95	BLANK	5-15-95	18-24	5-15-95
9-6	5-15-95	<b>Chapter 15</b>		18-25	5-15-95
9-7	5-15-95	15-1	10-6-97	18-26	5-15-95
9-8	5-15-95	15-2	10-6-97	18-27	5-15-95
9-9	5-15-95	15-3	10-6-97	18-28	5-15-95

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
18-29	5-15-95	23-5	5-15-95	24-39	5-20-96
18-30	5-15-95	23-6	5-15-95	24-40	5-20-96
18-31	5-15-95	23-7	5-15-95	24-41	8-4-97
18-32	5-15-95	23-8	5-15-95	24-42	8-4-97
18-33	5-15-95	23-9	5-15-95	24-43	8-4-97
18-34	5-15-95	23-10	5-15-95	24-44	8-4-97
<b>Chapter 18A</b>		23-11	5-15-95	24-44.1	8-4-97
18A-1	2-18-97	23-12	5-15-95	BLANK	8-4-97
18A-2	2-18-97	23-13	5-15-95	24-45	7-3-95
18A-2.1	8-4-97	BLANK	5-15-95	24-46	7-3-95
18A-2.2	8-4-97	<b>Chapter 23A</b>		24-47	7-3-95
18A-3	8-4-97	23A-1	5-19-97	24-48	7-3-95
BLANK	8-4-97	23A-2	5-19-97	24-49	7-3-95
18A-5	2-20-96	23A-3	5-19-97	24-50	7-3-95
18A-6	2-20-96	23A-4	5-19-97	24-51	7-3-95
18A-7	2-20-96	23A-5	5-19-97	24-52	7-3-95
18A-8	2-20-96	23A-6	5-19-97	24-53	7-3-95
18A-9	2-18-97	23A-6.1	5-19-97	24-54	7-3-95
18A-10	2-18-97	BLANK	5-19-97	24-55	7-3-95
18A-11	2-20-96	23A-7	2-20-96	24-56	7-3-95
18A-12	2-20-96	23A-8	2-20-96	24-57	7-3-95
18A-13	2-20-96	23A-9	2-20-96	24-58	7-3-95
BLANK	2-20-96	BLANK	2-20-96	24-59	5-20-96
<b>Chapter 19</b>		<b>Chapter 24</b>		24-60	5-20-96
19-1	5-15-95	24-1	5-20-96	24-60.1	5-20-96
19-2	5-15-95	24-2	5-20-96	BLANK	5-20-96
19-3	9-2-97	24-3	5-20-96	24-61	7-3-95
19-4	9-2-97	24-4	5-20-96	24-62	7-3-95
19-4.1	9-2-97	24-5	7-3-95	24-63	10-6-97
BLANK	9-2-97	24-6	7-3-95	24-64	10-6-97
19-5	5-15-95	24-7	7-3-95	24-64.1	10-6-97
19-6	5-15-95	24-8	7-3-95	BLANK	10-6-97
19-7	5-15-95	24-9	7-3-95	24-65	7-3-95
19-8	5-15-95	24-10	7-3-95	24-66	7-3-95
19-9	5-15-95	24-11	5-20-96	24-67	5-20-96
19-10	5-15-95	24-12	5-20-96	24-68	5-20-96
<b>Chapter 20</b>		24-13	5-20-96	<b>Chapter 25</b>	
20-1	5-15-95	24-14	5-20-96	25-1	2-20-96
20-2	5-15-95	24-15	7-3-95	25-2	2-20-96
<b>Chapter 21</b>		24-16	7-3-95	25-3	2-20-96
21-1	8-19-96	24-17	7-3-95	BLANK	2-20-96
21-2	8-19-96	24-18	7-3-95	<b>Chapter 26</b>	
<b>Chapter 22</b>		24-19	5-20-96	26-1	5-19-97
22-1	5-15-95	24-20	5-20-96	26-2	5-19-97
22-2	5-15-95	24-20.1	5-20-96	26-3	5-19-97
22-3	5-15-95	BLANK	5-20-96	26-4	5-19-97
22-4	5-15-95	24-21	6-17-96	26-5	5-19-97
22-5	5-15-95	24-22	6-17-96	26-6	5-19-97
22-6	5-15-95	24-23	6-17-96	26-6.1	5-19-97
22-7	5-15-95	24-24	6-17-96	BLANK	5-19-97
22-8	5-15-95	24-25	7-3-95	26-7	2-20-96
22-9	5-15-95	24-26	7-3-95	26-8	2-20-96
22-10	5-15-95	24-27	1-21-97	26-9	2-20-96
22-11	5-15-95	24-28	1-21-97	26-10	2-20-96
22-12	5-15-95	24-28.1	1-21-97	26-11	2-20-96
22-13	5-15-95	BLANK	1-21-97	26-12	2-20-96
22-14	5-15-95	24-29	5-20-96	26-13	2-20-96
22-15	5-15-95	24-30	5-20-96	26-14	2-20-96
22-16	5-15-95	24-30.1	5-20-96	26-15	2-20-96
22-17	5-15-95	BLANK	5-20-96	26-16	2-20-96
22-18	5-15-95	24-31	7-3-95	26-17	2-20-96
22-19	5-15-95	24-32	7-3-95	26-18	2-20-96
22-20	5-15-95	24-33	7-3-95	26-19	2-20-96
<b>Chapter 23</b>		24-34	7-3-95	26-20	2-20-96
23-1	5-15-95	24-35	7-3-95	26-21	5-19-97
23-2	5-15-95	24-36	7-3-95	26-22	5-19-97
23-3	5-15-95	24-37	7-3-95	26-23	5-19-97
23-4	5-15-95	24-38	7-3-95	26-24	5-19-97

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
26-25	2-20-96	35-6.1	8-19-96	<b>Index</b>	
26-26	2-20-96	BLANK	8-19-96	I-1	10-6-97
26-27	2-20-96	35-7	2-20-96	I-2	10-6-97
26-28	2-20-96	35-8	2-20-96	I-3	12-15-97
26-29	2-20-96	35-9	3-17-97	I-4	12-15-97
26-30	2-20-96	35-10	3-17-97	I-4.1	12-15-97
26-31	12-15-97	35-11	3-17-97	BLANK	12-15-97
26-32	12-15-97	35-12	3-17-97	I-5	10-6-97
26-33	9-16-96	35-13	3-17-97	I-6	10-6-97
26-34	9-16-96	35-14	3-17-97	I-7	10-6-97
26-35	2-20-96	35-15	3-17-97	I-8	10-6-97
26-36	2-20-96	35-16	3-17-97	I-9	12-15-97
26-37	2-20-96	35-17	3-17-97	I-10	12-15-97
26-38	2-20-96	35-18	3-17-97	I-10.1	12-15-97
26-39	2-20-96	35-19	10-6-97	BLANK	12-15-97
26-40	2-20-96	35-20	10-6-97	I-11	10-6-97
26-41	2-20-96	35-20.1	10-6-97	I-12	10-6-97
26-42	2-20-96	BLANK	10-6-97	I-13	12-15-97
26-43	2-20-96	35-21	2-20-96	I-14	12-15-97
26-44	2-20-96	35-22	2-20-96	I-14.1	12-15-97
26-45	2-20-96	35-23	2-20-96	BLANK	12-15-97
26-46	2-20-96	35-24	2-20-96	I-15	12-15-97
26-47	2-20-96	35-25	2-20-96	I-16	12-15-97
26-48	2-20-96	35-26	2-20-96	I-17	10-6-97
<b>Chapters 27 through 29</b>		35-27	3-3-97	I-18	10-6-97
27-1	5-15-95	35-28	3-3-97	I-19	10-6-97
BLANK	5-15-95	35-28.1	3-3-97	I-20	10-6-97
<b>Chapter 30</b>		35-28.2	3-3-97	I-21	10-6-97
30-1	5-15-95	35-28.3	3-3-97	I-22	10-6-97
BLANK	5-15-95	35-28.4	3-3-97	I-23	10-6-97
<b>Chapters 31 through 32</b>		35-29	12-15-97	I-24	10-6-97
31-1	5-15-95	35-30	12-15-97	I-25	12-15-97
BLANK	5-15-95	35-31	12-15-97	I-26	12-15-97
<b>Chapter 33</b>		35-32	12-15-97	I-26.1	12-15-97
33-1	8-19-96	<b>Chapter 36</b>		BLANK	12-15-97
33-2	8-19-96	36-1	5-15-95	I-27	10-6-97
33-2.1	8-19-96	BLANK	5-15-95	I-28	10-6-97
BLANK	8-19-96	<b>Chapter 37</b>		I-29	10-6-97
33-3	5-15-95	37-1	12-18-95	I-30	10-6-97
BLANK	5-15-95	37-2	12-18-95	<b>Definitions</b>	
<b>Chapter 34</b>		37-3	12-18-95	D-1	10-6-97
34-1	5-15-95	BLANK	12-18-95	D-2	10-6-97
BLANK	5-15-95	<b>Chapter 38</b>		D-3	10-6-97
<b>Chapter 35</b>		38-1	12-18-95	D-4	10-6-97
35-1	12-15-97	38-2	12-18-95	D-5	10-6-97
35-2	12-15-97	38-3	12-18-95	D-6	10-6-97
35-2.1	12-15-97	38-4	12-18-95	D-7	10-6-97
BLANK	12-15-97	38-5	12-18-95	D-8	10-6-97
35-3	12-2-96	38-6	12-18-95	<b>Table</b>	
35-4	12-2-96	<b>Chapter 39</b>		T1-1	8-19-96
35-5	12-2-96	39-1	6-17-96	BLANK	8-19-96
35-6	12-2-96	39-2	6-17-96	T2-1	8-19-96
35-6.0.1	12-2-96	39-3	6-17-96	BLANK	8-19-96
BLANK	12-2-96	39-4	6-17-96		