

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1834. Method of Assessment.

Secretary's assessments shall be made by recording the liability of the taxpayer in the Office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the Secretary's record of assessment.

Source: PL 14-35, § 4 (1834).