

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1837. Assessment: Erroneous Return Filed.

In the event any taxpayer makes and files a return, schedule or list required by this Division, and the Secretary determines that said return, schedule or list is untrue, erroneous, incomplete or incorrect in any respect, or does not otherwise conform to law, the Secretary may assess the proper amount of tax in accordance with the procedures of this Division.

Source: PL 14-35, § 4 (1837).