

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1839. Notice of Assessment.

If the Secretary determines that there is a deficiency in respect of any tax imposed by this Division, he is authorized to send notice of assessment to the taxpayer by certified mail or registered mail at the taxpayer's last known address or shall otherwise cause notice to be delivered to the taxpayer. Such notice may be sent with the notice and demand for tax under § 1852.

Source: PL 14-35, § 4 (1839).