

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1835. Supplemental Assessments.

The Secretary may, at any time within such periods as may be prescribed for assessments, make such supplemental or additional assessment whenever it is ascertained that any assessment is imperfect or incomplete. The Secretary may also make an assessment for the recovery of any erroneous refund or rebate made.

Source: PL 14-35, § 4 (1835).