

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1836. Assessment: No Return Filed.

(a) *Notice.* Upon the failure of any person to make and file a return required by this Division within the time and the manner and form prescribed, or upon failure to pay any amount due, the Secretary may notify such person of such failure and demand that a return be made and filed and the tax paid as required by this Division.

(b) *Preparation of Return by Secretary.* If any person shall fail to make a return required by this Division or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which being signed by such person, may be received by the Secretary as the return of such person.

(c) *Execution of Return by Secretary.* If any person fails to make any return required by any Commonwealth tax law or regulations made thereunder at the time prescribed therefore, and if such person upon notice and demand made by the Secretary, fails or refuses within 30 days after said notice and demand to make and file a return and pay the tax required after said notice and demand has been mailed to the taxpayer's last known address or within 30 days after said notice has been otherwise caused to be delivered to the taxpayer, the Secretary may make a return for such persons from his own knowledge and from such information as he can obtain through testimony or otherwise, and may assess the appropriate amount of tax.

(d) *Status of Returns.* Any return so made and subscribed by the Secretary pursuant to this section shall be prima facie good and sufficient for all legal purposes.

Source: PL 14-35, § 4 (1836).