

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1840. Abatement.**

The Secretary is authorized to abate the unpaid portion of the assessment of any tax or any liability in respect thereof, which:

- (a) Is excessive in amount;
- (b) Is assessed after the expiration of the period of limitations properly applicable thereto;
- (c) Is erroneously or illegally assessed; or
- (d) Is a small unpaid tax balance if the Secretary determines under regulations that the administration and collection costs involved would not warrant collection of the amount due.

**Source:** PL 14-35, § 4 (1840).