

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

**§ 1852. Notice and Demand for Tax.**

Unless otherwise provided, the Secretary shall, as soon as practicable after the making of an assessment of a tax pursuant to section 1831 of this Division give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be left with a responsible person at the dwelling or usual place of business of such person, or shall be sent by U.S. mail to such person's last known address.

**Source:** PL 14-35, § 4 (1852).