

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1832. Erroneous Prepayment Credits.

If on any return or claim for refund of taxes imposed by this Division, there is an overstatement of the credit for tax withheld at the source, or of the amount paid as estimated tax, the amount so overstated which is allowed against the tax shown on the return or which is allowed as a credit or refund may be assessed by the Secretary.

Source: PL 14-35, § 4 (1832).