

**§5268. Waiver of restriction**

The taxpayer at any time, whether or not a notice of deficiency has been issued, shall have the right to waive the restrictions on assessment and collection of the whole or any part of the deficiency by a signed notice in writing filed with the assessor. [P&SL 1969, c. 154, §F (NEW).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW).

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