March 18, 2021

BIR RULING NO. OT-083-21

Secs. 90 (B) and (C) of the National Internal Revenue Code of 1997, as amended; BIR Ruling No. 099-17; BIR Ruling No. 549-19

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Sir :

This refers to your letter dated September 15, 2020, with the attached letter from the heirs of BBB (the "Decedent"), requesting for an extension of one (1) year within which to file the estate tax return pursuant to Section 90 of the National Internal Revenue Code of 1997 (Tax Code), as amended.

It is represented that the Decedent died on October 1, 2019; that the reason for the aforementioned request is because the COVID-19 pandemic and the resulting Enhanced Community Quarantine (ECQ), Modified Enhanced Community Quarantine (MECQ), and General Community Quarantine (GCQ) have made it very difficult for the Decedent's heirs to secure and process the needed signatures and documents covering the properties that form part of the estate; and that they have not been able to travel to the provinces in order to obtain copies of titles and tax declarations for the properties located in Bulacan and Cavite.

In reply thereto, please be informed that pursuant to Sections 90 (B) and (C) of the Tax Code, as amended, the estate tax return shall be filed within one (1) year from the decedent's death, and in meritorious cases, a reasonable extension not exceeding thirty (30) days for filing the return may be granted by the Commissioner of Internal Revenue, to wit:

"SEC. 90. Estate Tax Returns. —

xxx xxx xxx

(B) Time for Filing. — For the purpose of determining the estate tax provided for in Section 84 of this Code, the estate tax return required under the preceding

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Subsection (A) shall be filed within one (1) year from the decedent's death.

A certified copy of the schedule of partition and the order of the court approving the same shall be furnished the Commissioner within thirty (30) days after the promulgation of such order.

(C) Extension of Time. — The Commissioner shall have authority to grant, in meritorious cases, a reasonable extension **not exceeding thirty (30) days** for filing the return." (Emphasis supplied)

Based on the foregoing representations, this Office finds justifiable reason to grant an extension of thirty (30) days within which to file the estate tax return counted from October 1, 2020, which is the last day for filing of the estate tax return of the Decedent. Thus, considering that October 31, 2020 falls on a weekend and November 2, 2020 is a special non-working holiday, the filing of the said estate tax return of the decedent is hereby extended up to November 3, 2020.

This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be disclosed that the facts are different, then this ruling shall be considered null and void.

Very truly yours,

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

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