REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Sec. 90 (C) & 91 (B), Tax Code
BIR Ruling No. 33-2015
CT- 090-2021
APR 12 2021

EMMA LAFORTEZA VDA DE LOPEZ
36 Commission Civil Street, Jaro
5000 Iloilo City

Dear Mrs. Lopez.

This refers to your letter dated January 15, 2021, requesting for an extension of time within which to file the estate tax return of your daughter, ANNA MA. LENA L. LOPEZ, and pay the estate tax due thereon.

Documents submitted show that your daughter, ANNA MA. LENA L. LOPEZ, died on January 12, 2020; that you used to live in Makati with her but since her death, you have been staying with your other daughter in Iloilo City; that because of the travel restrictions due to age brought about by quarantine protocol, you could not go to Makati; and that as a result, you had to rely on your relatives and friends in Metro Manila to process the requirements of the said application.

In reply thereto, please be informed that Sections 90 (C) and 91 (B) of the National Internal Revenue Code (Tax Code) of 1997, as amended provide, viz:

"SEC. 90. Estate Tax Returns. —

xxx xxx xxx

(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."

"SEC. 91. Payment of tax. —

xxx xxx xxx

(B) Extension of Time. — When the Commissioner finds that the payment on the due date of the estate tax or of any part thereof would impose undue hardship upon the estate or any of the heirs, he may extend the time for payment of such tax or any part thereof not to exceed five (5) years, in case the estate is settled through the courts, or two (2) years in case the estate is settled extrajudicially. In such case, the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, and the running of the Statute of Limitations for assessment

as provided in Section 203 of this Code shall be suspended for the period of any such extension.

xxx *xxx* *xxx*

If an extension is granted, the Commissioner may require the executor, or administrator, or beneficiary, as the case may be, to furnish a bond in such amount, not exceeding double the amount of the tax and with such sureties as the Commissioner deems necessary, conditioned upon the payment of the said tax in accordance with the terms of the extension."

Based on the foregoing provisions, your request for an extension of time to file the estate tax return of your daughter, **ANNA MA. LENA L. LOPEZ,** is hereby granted for a period of thirty (30) days counted from January 12, 2021, which is the last day for filing of the estate tax return. Thus, the filing of the said estate tax return is hereby extended up to February 11, 2021.

Furthermore, since you have difficulty in gathering and collating the necessary documents required in support of the payment of the aforesaid estate tax, an extension to pay the estate tax is hereby granted. Thus, the estate tax shall be paid within two (2) years from actual filing of the estate tax return on or before February 11, 2021, whichever comes first, provided that the executor, or administrator, or beneficiary, shall furnish a bond in such amount, not exceeding double the amount of the tax and with such sureties as the Commissioner deems necessary, conditioned upon the payment of the said tax in accordance with the terms of the extension.

It shall be understood, however, that the estate shall be liable for the corresponding interest that shall have accrued thereon up to the time of payment of the estate tax due on the transmission by the said estate of its properties in favor of you, the sole heir, pursuant to Section 249 of the Tax Code of 1997, as amended.

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

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue
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