REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Secs. 90 (C) of the National Internal Revenue Code of 1997, as amended
BIR Ruling No. 099-17
BIR Ruling No. 549-19
CT- [illegible]

APR 12 2021

ROBERTO Y. SIY, JR.

Metro Manila 1605

Sir:

This refers to your letter dated July 4, 2020, requesting for an extension of time within which to file the estate tax return pursuant to Section 90 of the National Internal Revenue Code of 1997, as amended.

It is represented that DEANNA LIM YOUNG (the "Decedent") died on August 30, 2019 and that the reason for the aforementioned request is because the COVID-19 pandemic and the resulting Enhanced Community Quarantine (ECQ) and Modified Enhanced Community Quarantine (MECQ) have made it very difficult for you to obtain and process various documents required for the filing of the estate tax returns. Also, since you are a senior citizen, your mobility has been restricted for the past few months.

In reply thereto, please be informed that Section 90 (C) of the National Internal Revenue Code of 1997, as amended, provides, *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."

Based on the foregoing representations, this Office finds justifiable reason to grant the request for an extension to file the estate tax return of thirty (30) days counted from August 30, 2020, which is the last day for filing of the estate tax return of the Decedent. Thus, the filing of the said estate tax return of the decedent is hereby extended up to September 29, 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,

CAESAR R. DULAY
Commissioner of Internal Revenue

KI-FR-20-0630