April 19, 2021

BIR RULING NO. OT-111-21

Sec. 90 (C) of the NIRC of 1997, as amended;
BIR Ruling No. 020-11

Zamora and Poblador Law Offices
5th Floor Montepino Building, 138 Amorsolo Street
Legaspi Village, Makati City

Attention: *AAA and*
BBB

Gentlemen :

This refers to your letter dated July 29, 2020 requesting, on behalf of CCC, for an extension of time to file the estate tax return of his late father DDD.

It is represented that DDD (decedent) passed away last August 21, 2019. The heirs of the decedent, including CCC, reside in California, USA. The heirs had taken the steps to have the death certificate of the decedent and their special power of attorneys apostilled. Lately, the heirs came to know that the death certificate can only be apostilled by the clerk of the County of Orange, California. However, their efforts were held in abeyance when they were informed that the State Office in Los Angeles, one of the offices where the heirs can secure an apostille, is temporarily closed due to the rise of COVID-19 infection. Their only alternative now is to mail the documents to the California Secretary of State in Sacramento, which will take a number of weeks.

Hence, this request for an extension to file the decedent's estate tax return.

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

"Section 90. Estate Tax Returns. —

xxx xxx xxx

(C) Extension of Time. — The Commissioner shall have authority to grant, in

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meritorious cases, a reasonable extension not exceeding thirty (30) days for filing the return."

Based on the foregoing justifiable reason, and in conformity with the above-quoted provision, your request for an extension to file the estate tax return is hereby granted for a period of thirty (30) days counted from August 21, 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 is hereby extended up to September 20, 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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