May 18, 2021

BIR RULING NO. OT-170-21

Section 90 (C), Tax Code; BIR Ruling No. OT-383-2020

AAA

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Estate of BBB

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Dear AAA,

This refers to your letter dated April 19, 2021, requesting for an extension of time within which to file the estate tax return of your father, BBB, who died on April 23, 2020.

As alleged in your letter, the requirements in support of the estate tax return as well as funding for the same may take more time than usual to secure, given the prevailing enhanced community quarantine declared by the National Government on the third week of March.

An extension of thirty (30) days counted from April 23, 2021 or until May 24, 2021, with May 23, 2021 falling on a Sunday, is requested within which to file the estate tax return.

In reply, please be informed that Section 90 (C) of the National Internal Revenue Code of 1997, as amended (Tax Code), 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 provision, your request for an extension of time to file the estate tax return of your father, **BBB**, is hereby granted for a period of thirty (30) days

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counted from April 23, 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 May 24, 2021, as May 23, 2021 falls on a Sunday.

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,

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

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