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

Sec. 90 (C). Tax Code of 1997
BIR Ruling No. 037-12
#002-2018
1-05-2018

MR. NORMAN VALINO CABRERA
29 Guerrero St., Xavierville 1
Loyola Heights, Quezon City

Dear Mr. Cabrera,

This refers to your letter dated December 11, 2017 requesting on behalf of the ***Estate of Leonila Valino Garcia*** for an extension of time within which to file the estate tax return.

As represented, ***Leonila Valino Garcia*** with residence at 79 Malvar St., Trancoville, Baguio City died on July 2, 2017. The decedent left no money for payment of the assessed estate tax on five (5) real properties which amount to PhP based on the ONETT Computation Sheet for Estate Tax. While the decedent executed several holographic wills, said wills are still the subject of a petition for probate to be filed in court soon. In addition, the beneficiaries therein are in no capacity to pay the assessed tax.

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 justifiable reasons, your request for an extension of time to file the estate tax return for the **Estate of Leonila Valino Garcia** is hereby granted for a period of thirty (30) days counted from January 2, 2018, which is the last day for filing of the estate tax return of the late **Leonila Valino Garcia**, or until February 1, 2018.

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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