July 16, 2019

BIR RULING NO. 384-19

Sec. 90 (C), Tax Code of 1997; BIR Ruling No. 037-12

AAA

_____

Dear AAA,

This refers to your letter dated April 25, 2018 requesting on behalf of the ***Estate of BBB*** for an extension of time within which to file the estate tax return.

As represented, **BBB** with residence at _____ died on November 3, 2017. The heirs are still determining all the properties of the deceased and gathering funds for the estimated estate taxes due thereon.

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 BBB** is hereby granted for a period of thirty (30) days counted from May 3, 2018, which is the last day for filing of the estate tax return of the late ***BBB***, or until June 2, 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,

(SGD.) CAESAR R. DULAY

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