July 24, 2019

BIR RULING NO. 418-19

Section 90 (C), NIRC of 1997, as amended; Revenue Regulations (RR) No. 02-2003; BIR Ruling No. 276-2015

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Sir :

This refers to your letter dated September 06, 2016, requesting for an extension of time to file the estate tax return of BBB, pursuant to Section 90 (C) of the National Internal Revenue Code of 1997, as amended.

It is represented that BBB passed away on March 16, 2016; that due to the decedent's sudden and unexpected demise, the heirs are encountering difficulty in identifying the assets of his estate, as well as any claims that may be due against it; that the heirs have been exerting diligent efforts to complete the task within the period given, but it appears that it will not be done in time to meet the 6-month deadline; and that due to the foregoing, you are requesting for an extension of thirty (30) days to file the estate tax return.

In reply thereto, please be informed that Section 90 (C) of the National Internal Revenue Code of 1997, as amended, provide, *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 September 16, 2016, which is the last day for filing of the estate tax return of the late Jose Agaton R. Sibal. Thus, the filing of the said estate tax return of the decedent is hereby extended up to October 16, 2016.

This ruling is being issued on the basis of the foregoing facts as represented.

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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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