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

Section 90 (C) of National Internal Revenue Code of 1997, as amended
BIR Ruling No. 550-2019
OT-0383-2020
JUL 10 2020

ADORACION A. CABRERA
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Madam:

This refers to your request for an extension of time to file the estate tax return of the estate of your husband, **Nestor Isip Cabrera**, who died on May 26, 2019.

It is represented that you are the executor/administrator of the estate of Nestor Isip Cabrera, in charge of the preparation of the following documents:

1. Certified true copies of the Transfer Certificates of Titles of the real properties located in Bacolor, Pampanga, Santa Rosa, Laguna and Paranaque City;

2. Certified true copies of the tax declarations of the real properties at the time of death;

3. Certification of the Barangay Captain for the claimed Family Home;

4. Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan; and

5. Other relevant documentary requirements;

and that you are a Senior Citizen, thus, has limited movement outside of your house during this Covid-19 pandemic. Hence, this request.

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

> *"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."*

In relation thereto, under Revenue Regulations (RR) No. 11-2020, the extended due date for filing BIR Form 1801 (Estate Tax Return) is thirty (30) days from the date of the lifting of the quarantine. The said Revenue Regulations further defined the term "quarantine" to mean "any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, enhanced community quarantine, modified community quarantine, and general

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community quarantine." Under RR No. 12-2020, this provision was amended to exclude general community quarantine and further stated that the extended due dates under RR No. 11-2020 "shall remain in effect regardless of any extension or modification of quarantine."

Applying the above-mentioned provision in the instant case, this Office finds justifiable reason to grant the request for an extension of thirty (30) days for filing of the estate tax return. Thus, the filing of the estate tax return of the estate of Nestor Isip Cabrera is hereby extended for another thirty (30) days counted from the end of the thirty (30) day extension provided under RR No. 11-2020, that is, thirty (30) days counted from the date of the lifting of the Modified Enhanced Community Quarantine (MECQ) on May 31, 2020. Thus, you are hereby given until July 30, 2020 within which to file the estate tax return of the estate of Nestor Isip Cabrera.

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,

CAESAR R. DULAY
Commissioner of Internal Revenue

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