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

Sec. 90 (C) of the NIRC of 1997, as amended	
BIR Ruling No. 475-2017	
UT- 365-2021	
OCT 04 2021	

MS. LEAH M. ENRIQUEZ

Meycauayan, Bulacan

Madam:

This refers to your e-mail dated February 11, 2020, requesting for an extension of time to file the Estate Tax Return of the estate of Mr. Serafin D. Enriquez who passed away on February 12, 2019.

It is represented that Mr. Serafin D. Enriquez, a resident of Meycauayan City Bulacan died intestate and survived by three (3) heirs; that at present, the heirs are still in the process of completing the documentary requirements for filing the Estate Tax Return; that due to considerable grief brought about by the passing of Mr. Serafin D. Enriquez, especially on the part of his surviving spouse, who has custody of all the documents, the heirs were not able to timely complete the requirements; and that one of the heirs, Oliver, is residing in Davao City which contributed to the difficulty of settling the affairs of the decedent. Hence, this request.

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 representation, this Office finds justifiable reason to grant the request for an extension to file the estate tax return of thirty (30) days counted from

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OCT 04 2021

February 12, 2020, which is the last day for filing of the estate tax return of the late Mr. Serafin D. Enriquez. Thus, the filing of the said estate tax return of the decedent is hereby extended up to March 13, 2020.

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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