REVENUE REGULATIONS NO. 6-99 issued April 19, 1999 extends the deadline until July 15, 1999 for the availment of the immunity from audit or investigation of Income Tax, VAT and Percentage Tax returns under the Economic Recovery Assistance Payment (ERAP) Program. Covered by the extension are the following: a) Income Tax Returns for the Taxable Year 1998 (whether on calendar year or fiscal year basis), due for filing as of April 15, 1999; b) Income Tax Returns for the Taxable Year 1998 of corporations using the fiscal year accounting period which are due for filing before July 15, 1999; and c) VAT and Percentage Tax Returns covering all quarters of the calendar year 1998.