

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

September 25, 2019

**REVENUE MEMORANDUM CIRCULAR NO. 102-2019**

**SUBJECT** : Provides Additional Clarification on Estate Tax Amnesty Under Title II of Republic Act (RA) No. 11213 or the Tax Amnesty Act, as Implemented by Revenue Regulations (RR) No. 6-2019

**TO** : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to clarify additional issues relative to the implementation of estate tax amnesty pursuant to the provisions of RA No. 11213 or the Tax Amnesty Act, to wit:

**Q1: If the estate involves several stages of succession and the succeeding decedents, during their lifetime, owned separate properties other than the properties emanating from the first decedent, where will the Estate Tax Amnesty Return (ETAR) be filed?**

**A1:** Since there are properties which are not common to all decedents, the ETAR shall be individually filed at the Revenue District Office (RDO) having jurisdiction over the last residence of each decedent. The option to file at only one (1) RDO is not available in this instance.

**Q2: Is a supplemental Extra Judicial Settlement (EJS) covering the undeclared real or personal property necessary in the availment of estate tax amnesty?**

**A2:** Yes. A supplemental EJS covering the undeclared real or personal property is required in the availment of estate tax amnesty.

**Q3: The heirs want to avail of estate tax amnesty, but they do not want to adjudicate the respective share of each heir as they will form an estate/trust. Are they required to submit an EJS?**

**A3:** Yes, an EJS is required in the availment of estate tax amnesty.

**Q4: If an estate tax return had been filed prior to 2018 for which a tax clearance was issued but the Certificate Authorizing Registration was not released, can the heirs avail of the estate tax amnesty and can the estate tax payment be credited?**

**A4:** If there is no more tax due and what is left is merely the issuance of CAR, the heirs should instead request for issuance and release of CAR subject to presentation of proof of payment and previously submitted documentary requirements.

**Q5: If the decedent has an on-going investigation in an RDO which is different from the revenue district that has jurisdiction over his domicile, where shall the estate tax amnesty be filed?**

**A5:** The estate tax amnesty shall be filed with the RDO having jurisdiction over the last residence of the decedent. However, the on-going investigation shall be consolidated in the RDO where the estate tax return shall be filed.

**Q6: Will the Electronic Certificate Authorizing Registration (eCAR) be issued if the decedent has an on-going investigation?**

**A6:** Pursuant to Revenue Memorandum Order No. 62-2010, the eCAR shall be issued only after the submission of report of investigation by the Revenue Officer on the other internal revenue tax liabilities, and after payment of deficiency taxes, if any. However, if the filer insists that the eCAR be issued even without the results of the audit, or even without the payment of deficiency taxes, the eCAR may be issued provided that the filer shall post a bond, either through a bonding company or a cash bond, which will be used to settle any deficiency tax liability. The concerned RO shall be required to prepare a proposed assessment on other tax liabilities which shall be the basis of the bond to be posted by executor/administrator/heirs of the decedent.

**Q7: An eCAR has been issued for a regular estate tax transaction. However, upon review of estate tax computation, deficiency tax was noted by the Assessment Division. Upon notification, can the filer avail of the estate tax amnesty based on review findings? Is there a need to issue another eCAR or Certificate of Availment (CA)?**

**A7:** Yes, the filer can avail of the estate tax amnesty as long as the deficiency estate tax is not yet a delinquent account and the decedent died on or before December 31, 2017. Issuance of CA is sufficient.

**Q8: Can the filer avail of the estate tax amnesty if the owner's copy of the Transfer Certificate of Title (TCT) was lost?**

**A8:** Yes, provided that the filer shall submit a certified true copy of the OCT/TCT/CCT of the subject property which is issued by the Register of Deeds (RD)/Land Registration Authority (LRA).

**Q9: Can the filer avail of the estate tax amnesty if the RD's copy of the OCT/TCT/CCT was lost? Are there any alternative documents to be submitted?**

**A9:** Yes, the Owner's Copy of the OCT/TCT/CCT together with Certificate of Loss issued by RD shall be submitted for purposes of estate tax amnesty availment. However, only the CA shall be issued while the eCAR shall be issued only when the certified true copy of the reconstituted title is submitted.

The CA will contain the list of properties subject of estate tax amnesty. It shall also reflect a statement that, *"In case there are properties covered under Section 3 of RR No. 6-2019 which are included in the application for estate tax amnesty, the application pertaining to such properties shall be considered null and void."*

**Q10: In case there is a pending case filed in court regarding the heirship of the properties of the estate which was previously filed/settled extrajudicially and a CAR had been issued thereof, can the judicial expenses for the pending court case be claimed as deduction from gross estate for the undeclared properties?**

**A10:** No, the judicial expenses pertaining to issue of heirship is not an allowable expense against the estate. Further, in conformity with Q&A No. 15 under RMC No. 68-2019, no further deductions shall be allowed for undeclared properties since deductions are deemed to have been claimed in the previous estate tax return filed, except for the share of the surviving spouse on the undeclared conjugal property.

**Q11: Is medical expense an ordinary or special deduction?**

**A11:** Medical expenses are treated as special item of deduction under Section 86 (A) of the Tax Code, as implemented by Revenue Regulations No. 2-2003, which should not affect the share of the surviving spouse.

**Q12: In case the decedent has many heirs, can one of the heirs adjudicate his share only?**

**A12:** No. Self-adjudication is allowed if there is only one (1) heir. In this case, an EJS signed by all the heirs is required.

**Q13: Is the general waiver or renunciation of rights, interest and participation in the settlement of estate of the decedent subject to Donor's and Documentary Stamp Tax (DST)?**

**A13:** In general waiver or renunciation of rights, interest and participation, there is no donation pursuant to the provisions of the Civil Code on Succession. Since there is no donation, it follows in this case that there is also no DST due. Hence, there is no need for the taxpayer to file a Donor's Tax Return and DST Return.

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide publicity as possible.

*(Original signed)*

**CAESAR R. DULAY**  
Commissioner of Internal Revenue