

# FTB 1564, Financially Disabled – Suspension of the Statute of Limitations

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## Instructions and Form

The statute of limitations limits your time to file a claim for refund (California Revenue and Taxation Code (R&TC) Sections 19306, 19308, 19311, 19312, and 19313). The law provides suspension (extension) of the statute of limitations for the period you were financially disabled and are unable to file a refund claim. In this case, you get additional time to file your refund claim equal to the number of days of your physician-certified financial disability. However, if the normal statute of limitations for filing a refund claim expired by September 23, 2002, a financially disabled suspension will **no longer** apply. These instructions are based on R&TC Section 19316.

## Purpose

Complete form FTB 1564, *Financially Disabled – Suspension of the Statute of Limitations*, to indicate the time period you were financially disabled. We will determine:

- If you qualify as financially disabled.
- The number of days we can suspend (extend) the statute of limitations.
- If you filed your refund claim within the time limit.

## Qualifications

To qualify for financial disability during your claim period, you must meet all four of the following requirements:

1. Your physician determined your impairment prevented you from managing your financial affairs for a specified period of time.
2. Your physician considers your impairment terminal, or expects it to continue for at least 12 months.
3. You did not authorize anyone to act on your behalf in financial matters including your spouse/Registered Domestic Partner (RDP).
4. You have proof that you were financially disabled.

## Proof of Financial Disability

Complete SIDE I, Part III of **Request Made with Internal Revenue Service (IRS)** if the IRS Determined You Are Financially Disabled. If you apply for, and receive, a determination from the IRS that you were financially disabled for a specific period, Franchise Tax Board will follow the federal determination for that same period.

Your physician must complete and sign SIDE 2 of **Physician Affidavit of Physical or Mental Impairment**, to provide us with more information regarding your claim.

## Suspension Period Calculation

Calculate the suspension period by determining the last date to file a refund claim under the applicable normal statute of limitations (R&TC Sections 19306, 19308, 19311, 19312, or 19313). Add the period of disability to the last date to determine the new date to file a refund claim.

**Example 1:** Michael Taxpayer filed his tax return for 2000 on April 15, 2001. On March 15, 2005, Michael was in a car accident. The doctor expects that Michael's severe injuries will render him physically impaired and unable to manage his financial affairs for at least 14 months.

Michael filed his refund claim on May 15, 2009. The last date for Michael to file a refund claim under the normal statute of limitations for the 2000 taxable year was April 15, 2005. However, if Michael shows that he meets the qualifications to be considered financially disabled, the statute of limitations for filing a refund claim would be extended by the 14-month duration of his disability, to June 15, 2006.

**Example 2:** Samantha Taxpayer filed her tax return for 2000 on April 15, 2001. On March 15, 2005, Samantha was in a car accident. The doctor did not expect her to survive, and she was in a coma for nine months (until December 15, 2005). The last date for Samantha to file a refund claim under the normal statute of limitations for the 2000 taxable year would be April 15, 2005. However, if Samantha shows that she meets the qualifications to be considered financially disabled, the statute of limitations for filing a refund claim would be extended by the nine-month duration of her disability, to January 15, 2006.

## Joint Returns

On a joint return, if only one spouse/RDP qualifies as financially disabled, the statute of limitations is suspended only for the financially disabled spouse/RDP. Attach a statement to show how each item of the income, deductions, credits, payments, etc. was allocated between you and your spouse/RDP.

Income and deductions should be allocated in the same manner they would have been if you and your spouse/RDP had filed separate returns. Income from community property (including wages), is split equally between you and your spouse/RDP. Income from separate property is allocated to the spouse who owns the property. For more information, go to "[ftb.ca.gov](http://ftb.ca.gov)" and search "**filing status**," or call 800.338.0505 to have the form mailed to you.

Both spouses/RDPs financially disabled. If both you and your spouse/RDP qualify as financially disabled, then you must each complete a separate form FTB 1564.

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## Who may file?

You or your authorized representative may file form FTB 1564. If your authorized representative files for you, the original, or a copy of a Power of Attorney form must be attached to form FTB 1564.

## Where to file

Mail form FTB 1564 and any additional requested information as instructed in this form to:

FRANCHISE TAX BOARD MS A240  
PO BOX 2952  
SACRAMENTO CA 95812-2952

Responding to a notice or letter from us.

1. Attach the completed form and any accompanying forms or statements to the notice or letter.
2. Mail your reply to the address on the notice or letter.

## If your claim for refund is denied

If we deny your claim for refund, you will receive a formal letter of denial explaining your right of appeal to the Office of Tax Appeals or your right to file an action in Superior Court.

## Specific Line Instructions

### Name, Address, and Social Security Number

Enter the name, address, and social security number of the person who was financially disabled. If married filing jointly, refer to Joint Returns.

### Part I

#### Line 1

Enter each tax year for which you are requesting the statute of limitations be suspended.

#### Line 2

Enter the period of time you believe you qualify as financially disabled. If you qualify for more than one period of time, use the blank spaces on line 2 to enter the beginning and ending dates of each period.

### Part II

#### Lines 3, 4, 5

Enter whether your spouse/RDP or any other person was legally authorized to act on your behalf during the time period you are requesting the statute of limitations be suspended.

### Part III

#### Line 6

If you submitted a similar request to the IRS asking the statute of limitations for filing a refund claim be suspended, provide us with a copy of your request to the IRS, the requested information regarding the status of the request, and a copy of the IRS determination, if any.

## Connect With Us

Web: [ftb.ca.gov](http://ftb.ca.gov)

Phone: 916.845.1237 from 8 a.m. to 5 p.m. weekdays, except state holidays

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments.

Fax: 916.845.3277

**Franchise Tax Board Privacy Notice** – To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to [ftb.ca.gov/Forms](http://ftb.ca.gov/Forms) and search for **1131**. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.



# Financially Disabled – Suspension of the Statute of Limitations

**Taxpayer - Complete and sign this affidavit.**

First name	M.I.	Last name	SSN or ITIN
Address			
City			State ZIP Code

## Part I – Period You Were Financially Disabled

- Tax year(s) \_\_\_\_\_
- Provide period of time you were financially disabled: . . . . . From \_\_\_\_\_ to \_\_\_\_\_

## Part II – Persons Legally Authorized to Act On Your Behalf

- For any time during the period you were physically or mentally impaired and unable to manage your financial affairs, was your spouse/RDP or any other person authorized to act on your behalf in financial matters? . . . . .  Yes  No
- If you answered “yes” in line 3, provide the following information for each person authorized to act on your behalf in financial matters.

Name of Spouse or Other Authorized Person	Relationship (spouse, power of attorney, conservator, guardian, etc.)	Dates Person was Authorized to Act on Your Behalf in Financial Matters
		From _____ to _____
		From _____ to _____
		From _____ to _____

- Attach copies of powers of attorney, conservatorships, or guardianships, etc. authorizing the persons listed in line 4 to act on your behalf.

## Part III – Request Made with the IRS

- Did you make a request with the IRS on the same basis? . . . . .  Yes  No  
 If you answered “yes,” please:
  - Attach a copy of your request to the IRS.
  - State the status of your IRS request.
    - Approved. Attach a copy of the IRS determination.
    - Denied. Attach a copy of the IRS determination.
    - Pending. Date you made your request with the IRS . . . . . Date \_\_\_\_\_

## Signature Authorization

**Important:** Your physician must complete the **Physician Affidavit of Physical or Mental Impairment** on SIDE 2.  
 I hereby certify under penalty of perjury under the laws of California, that all information supplied on this form including any attachment is true, correct, and complete to the best of my knowledge and ability.

Print name	Daytime Phone Number
Taxpayer's or Authorized Representative's Signature <b>X</b>	Date

# Physician Affidavit of Physical or Mental Impairment

**Patient/taxpayer** – Your physician must complete this affidavit of your physical or mental impairment. Mail the original affidavit signed by your physician to: Franchise Tax Board MS A240, PO Box 2952, Sacramento CA 95812-2952. Keep a copy of the affidavit for your records.

**Physician - Complete and sign this affidavit.**

## Patient/Taxpayer Information

Patient's/Taxpayer's name	SSN	
Address (number, street, and room or suite number)		
City	State	ZIP Code

## Physician Affidavit of Physical or Mental Impairment

Physician's name	Medical License Number	
Physician's Business Address (number, street, and room or suite number)		
City	State	ZIP Code

1. Provide a description of the patient's physical or mental impairment. (Attach a separate piece of paper if more space is needed.)

2. In your medical opinion, did the impairment prevent the patient from managing his or her financial affairs? .....  Yes  No
3. In your medical opinion, was the impairment expected to result in death? .....  Yes  No
4. In your medical opinion, did the impairment last or was it expected to last for a continuous period of not less than 12 months? .....  Yes  No
5. To the best of your knowledge, what was the specific period during which the patient was prevented from managing his or her financial affairs? . . . From \_\_\_\_\_ to \_\_\_\_\_

## Signature

The Patient/Taxpayer named on this form was under my care. I hereby certify under penalty of perjury under the laws of California, that all information supplied on this form including any attachment is true, correct, and complete to the best of my knowledge and ability.

Print name	Daytime Phone Number	
Physician's Signature	Date	
<b>X</b>		