

M E M O R A N D U M

To: Acts Retirement-Life Communities, Inc. Residents

From: Jefferson Kaighn
Executive Vice President & Chief Administrative Officer

Date: November 3, 2017

Re: Tax Reform Legislation – Medical Expense Deductions

The Tax Reform legislation recently proposed by congress put forth numerous changes impacting many Americans. One change could have profound impact on our residents, on Acts and our industry, and, indeed, on all seniors. The proposed elimination of the Medical Expense deduction will likely impact each of you. The historic opportunity to deduct a portion of your fees is now under attack. Acts, along with LeadingAge and other industry associations, is working diligently against this provision. To support their efforts, we are asking for your help.

We would ask each of you to contact your United States Congressman and United States Senators opposing the current Tax Reform legislation as drafted. We would ask that you specifically oppose the elimination of the Medical Expense deduction. You can contact legislators by mail, email or telephone. The preferred method of contact is a personal phone call. This is a powerful tool giving personal voice to the issue. You can also contact legislators via email through the following websites:

U.S. House of Representatives -
<https://www.house.gov/representatives/find/>
U.S. Senate -
https://www.senate.gov/senators/contact/senators_cfm.cfm

Below is a sample message that you may use or modify as you deem appropriate. If you need assistance in contacting your elected officials, please see the administration office at your community.

I am contacting you asking that you oppose the current Tax Reform legislation proposed by congress and any legislation eliminating the Medical Expense deduction.

As a senior living in a retirement community, this deduction is vital to my financial well-being and key to my future independence. Eliminating the Medical Expense deduction is a direct attack on me and the millions of seniors throughout the country.

America's seniors have served our country through conflict, times of despair, and have built the foundation upon which so many benefit. Removing the Medical Expense deduction will only punish seniors financially. You have the opportunity to affirm the value of seniors. You have the opportunity to show that you care about this vital constituency that serves and votes. You have the opportunity to do what is right.

Save the Medical Expense deduction now!