

Senator Sherrod Brown  
713 Hart Senate Office Building  
Washington, DC 20510

Senator Susan Collins  
413 Dirksen Senate Office Building  
Washington, DC 20510

Senator Rob Portman  
448 Russell Senate Office Building  
Washington, DC 20510

September 5, 2018

Dear Senators Brown, Collins, and Portman:

We, the undersigned organizations, write to thank you for your successful efforts last year to preserve the medical expense deduction, and to ask for your continued leadership to keep the deduction in place after this year.

As you know, for the past 75 years, Americans with high health care costs have been able to deduct medical expenses from their taxes. For the approximately 8.8 million Americans who annually take this deduction, it provides important tax relief which helps offset the costs of acute and chronic medical conditions for older Americans, children, pregnant women and other adults as well as the costs associated with long term care and assisted living. Medical expenses that qualify for this deduction can include amounts paid for prevention, diagnosis, treatment, equipment, qualified long-term care services costs as well as long term care insurance premiums. Families across the country with high health care costs face a constant stream of deductibles and high co-pays, and also pay out-of-pocket for various services and devices that enable the individual to live a productive life in the community.

Even with Medicare, beneficiaries spend a large portion of their income on out-of-pocket expenses. The average Medicare beneficiary spends about \$5,680 out-of-pocket on medical care. Furthermore, older Americans often face high costs for long term services and support, which are generally not covered by Medicare, as well as hospitalizations and prescription drugs. Tax relief in this area can provide needed resources, especially important to middle income seniors with high medical costs.

We look forward to working with you to ensure that tax filers with high out-of-pocket health care costs can continue to claim the current medical expense deduction after this tax year. We once again thank you for your leadership on protecting this important tax deduction. If you have any questions or need additional information you can reach out to Brendan Rose at 202-434-3922 or [brose@aarp.org](mailto:brose@aarp.org).

Sincerely,

AARP  
AliveAndKickn  
Alliance for Aging Research  
ALS Association  
Alzheimer's Association  
Alzheimer's Impact Movement  
American Association on Health and Disability  
American Cancer Society Cancer Action Network  
American Health Care Association (AHCA)  
American Heart Association  
American Psychological Association  
American Seniors Housing Association (ASHA)  
Argentum  
Christopher & Dana Reeve Foundation  
Colon Cancer Coalition  
Colon Cancer Stars of Washington State  
COLONTOWN  
Colorectal Cancer Alliance  
Critical Mass  
Disability Rights Legal Center  
Fight Colorectal Cancer  
FORCE: Facing Our Risk of Cancer Empowered  
HealthyWomen  
Justice in Aging  
Lacuna Loft  
Lakeshore Foundation  
LeadingAge  
Lupus Foundation of America  
March of Dimes  
Michael J. Fox Foundation for Parkinson's Research  
Michael's Mission  
Muscular Dystrophy Association  
National Adult Day Services Association (NADSA)  
National Association of Councils on Developmental Disabilities  
National Association of Nutrition and Aging Services Programs (NANASP)  
National Center for Assisted Living (NCAL)  
National Coalition for Cancer Survivorship  
National Committee to Preserve Social Security and Medicare  
National Council on Aging (NCOA)  
National Multiple Sclerosis Society  
National Organization for Rare Disorders (NORD)  
National Patient Advocate Foundation  
Oral Health America (OHA)

Paralyzed Veterans of America  
Pioneer Network  
Raymond Foundation  
Susan G. Komen  
The Colon Club  
Triage Cancer  
United Spinal Association  
UsAgainstAlzheimer's  
Well Spouse Association