



February 10, 2021

Dear Resident:

As you may know, a portion of your entrance and monthly fees paid to Westminster-Canterbury has historically been identified as a medical expense, and it may be used in your tax filing as a deduction, depending on your specific tax situation.

Attached is a copy of the opinion letter from our auditors, CliftonLarsonAllen, which provides the calculated amounts for entrance fees and monthly fees that may be used as a medical expense in connection with your 2020 income tax filing.

Consistent with prior years, the amounts are presented as dollar amounts – not percentages. CliftonLarsonAllen agrees that this is the most reasonable approach to calculating the medical expense allocations based on Internal Revenue Service rulings.

The CliftonLarsonAllen letter provides the calculated amounts based on the type of Lifecare contract you entered into with Westminster-Canterbury. Please note that the amount of the monthly service fees that are deductible is the same for all contract types. If you have questions about your contract type, please reach out to Mandi Black at (757) 496-1114 or Rochell Dio at (757) 496-1628. Should you or your tax consultant have any other questions, please contact me at (757) 496-1778.

Be sure to keep the CliftonLarsonAllen letter with your records pertaining to your 2020 tax filing.

Sincerely,

David B. Myers
Chief Financial Officer

Attachment