

OEMR
25 East Center St
Rutland, VT 05701
Telephone: (802) 558-9770
Facsimile: (802) 770-5175

Internal Revenue Service
Exempt Organizations
550 Main Street
Cincinnati, OH 45201
ATT: John McGee, Room 4511, Group 7827
Fax: (855)202-6945

August 30, 2016

Via Fax Transmittal

Re: OEMR, EIN: 27-3043066


Dear Mr. McGee:

Enclosed please find our response to the Information Request, Third Request, dated August 18, 2016.

Should you have any questions, I can be reached at the telephone number in the letterhead.

Thank you for your assistance.

Sincerely,



Stephen Waite
Treasurer, OEMR
SW/wsf

Encl: Response to Information Request, Third Request
Letter from IPPF regarding OpenEMR use



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

OEMR
25 EAST CENTER ST
RUTLAND, VT 05701

Date:

August 18, 2016

Employer ID number:

27-3043066

Person to contact / ID number:

John McGee

ID# 0203232

Contact telephone number:

513-263-3718

Contact fax number:

855-202-6945

Contact's supervisor:

Janine Estes

Supervisor's telephone number:

513-263-3627

Response due date:

September 1, 2016

Dear Applicant:

Why you are receiving this letter

We need more information to complete consideration of your determination letter request.

What you must do

Provide responses to the questions listed on the enclosed *Information Request* using the submission instructions in the document. Your response should be submitted by the due date listed above. If you need additional time to respond, please call me at the contact telephone number listed at the top of this letter.

If you don't respond

If we don't hear from you by the due date, we'll close your case without making a determination, and we won't refund any user fee you paid. You'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request.

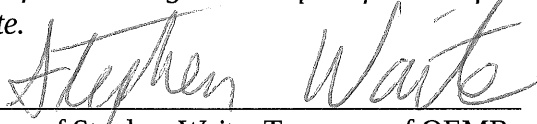
Also, if you don't respond to the information request by the due date, we'll conclude that you have not taken all reasonable steps to complete your determination request. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must take all reasonable steps to secure a determination under IRS procedures in a timely manner and exhaust all administrative remedies available to you within the IRS before a court can issue a declaratory judgment regarding your determination. If you fail to timely provide the information we need to act on your request, you may lose your rights to a declaratory judgment under Section 7428.

Additional information

If you have questions, you can call me at the contact number listed at the top of this letter. If you have concerns after speaking with me, you can call my supervisor, whose name and telephone number are also listed at the top of this letter.

RESPONSE TO INFORMATION REQUEST, THIRD REQUEST

1. Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.



Signature of Stephen Waite, Treasurer of OEMR



Date

2. Yes. There are four OEMR members that are professionals, vendors, or companies that support the OpenEMR software package. See below table for list of OEMR members and their associations.

3. Yes. Two of the Certified OpenEMR Contributors are OEMR members. See below table for list of OEMR members and their associations.

TABLE 1 : Listing of OEMR Members

Member Name	Professional or Volunteer	Company Association	Certified OpenEMR Contributor
Jit Chawla	Professional	ACE Health Solutions	No
Robert Down	Volunteer	None	No
Florence Lee	Volunteer	None	No
Brady Miller	Volunteer	None	No
Sena Palanisami	Professional	Visolve	Yes
Roberto Vasquez	Volunteer	None	No
Stephen Waite	Professional	Care Management Solutions	Yes
Kevin Yeh	Professional	None	No

4. Electronic medical records improve patient care and the public health benefits by the use of electronic medical records. In fact, the “Meaningful Use” program by the US government, <https://www.healthit.gov/>, set out to increase the use of electronic medical records in order to satisfy certain objectives, which included “improve quality, safety, efficiency, and reduce health care disparities”.

OpenEMR is an electronic medical record software package that is translated in 30 languages and is free to download, use, and customize anywhere in the world that is avail to the internet. Over the last 5 years, OpenEMR has been downloaded 281,000 times from more than 200 countries/colonies. It is also important to note that since OpenEMR is open source software (OSS), the underlying code can be

freely modified making it very flexible to support markedly different workflows and cultures.

A recent memorandum from the White House, M-16-12, dated June 2, 2016 , states that “Making source code available as OSS can enable continual improvement of Federal custom-developed code projects as a result of a broader user community implementing the code for its own purposes and publishing improvements. This collaborative atmosphere can make it easier to conduct software peer review and security testing, to reuse existing solutions, and to share technical knowledge.”

This follows a memorandum from the Department of Defense Chief Information Officer, dated October 16, 2009, and titled, Clarifying Guidance Regarding Open Source Software (OSS). “The continuous and broad peer-review enabled by publicly available source code supports software reliability and security efforts through the identification and elimination of defects that might otherwise go unrecognized by a more limited core development team.”

These advantages allow the use of a free, fully-featured and flexible electronic medical records system by individuals, clinics, non-profit organizations, and governments throughout the world that are not able to afford or find useful proprietary options. By no means is it required to hire a Certified OpenEMR Contributor; there are a multitude of options to support an OpenEMR installation which range from Do It Yourself to hiring any professional or vendor.

One notable example of benefiting the public is the use of OpenEMR by the IPPF (International Planned Parenthood Federation) charity organization. We have attached a letter from the IPPF organization that details the positive impact of OpenEMR on their organization whose mission is to “meet the needs of those that are poor and underserved”. Within the IPPF organization, the affordability and flexibility of OpenEMR enabled the use of an electronic medical system to improve overall care with limited financial resources, which would simply not of been possible via traditional commercial electronic medical systems. Notably, within the IPPF organization alone, over 300,000 clients, of which 86% are underserved, have benefited from OpenEMR.

As exemplified by the IPPF organization, the synergistic combination of affordability, flexibility, and a fully featured open source electronic medical record system lends itself towards environments where resources are low, thus allowing OpenEMR to reach all people, regardless of race, socioeconomic status or geographic location.

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August 29, 2016

Brady Miller
Co-Administrator, OpenEMR Community Project

Dear Mr. Miller,

As Chief Information Officer for the Western Hemisphere regional office of the International Planned Parenthood Federation (IPPF/WHR), I am writing to commend the OpenEMR Project on the usefulness and affordability of its software for health care in low resource, community clinics.

The member organizations of IPPF provide sexual and reproductive health care to women, men, and adolescents. It is IPPF's mission to meet the needs of those who are poor and underserved. In 2015 OpenEMR was utilized in 30 clinics and served over 310,400 clients in 13 developing countries of the Caribbean and Latin America. In 2016 OpenEMR will be implemented in two additional Latin American affiliates of IPPF, and serve an additional 88,000 clients. Approximately 86% of all clients served by the clinics using OpenEMR, are poor marginalized or socially excluded and underserved populations within the country.

All of the IPPF/WHR member affiliates using OpenEMR in the Caribbean and Latin America are small, non-profit organizations with limited financial resources. They cannot afford commercial health system software. OpenEMR has enabled them to replace manual, paper based logs with an efficient electronic system. It's been an extremely useful tool for clinic administration, providing clinic performance and client care follow-up.

OpenEMR provides Member Associations with a point of sale system to collect payment for services and products provided in their clinics. It supports inventory management of high value pharmaceutical products. In addition to facilitating clinic practice management, its electronic health record features support our delivery of major reproductive health services, include gynecology care, cervical cancer screening and treatment, as well as STI/HIV testing and counseling. As you can imagine, each country has its own requirements and OpenEMR has been easily customized to fit the needs of each country.

We look forward to future collaboration with the open source OpenEMR community, as well as expanding use of this affordable, multi-lingual system in clinics of additional developing countries.

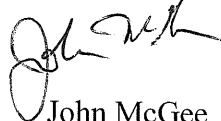
Sincerely,

Leslie Varkonyi

Leslie Varkonyi | Chief Information Officer
International Planned Parenthood Federation/Western Hemisphere Region (IPPF/WHR)
125 Maiden Lane, 9th Floor, New York, NY 10038 | tel 212 214 0211 | fax +1 212 248 4221
email varkonyi@ippfwhr.org | skype [lvarkonyi](https://www.skype.com/en/contacts/le/varkonyi) | web www.ippfwhr.org

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

Sincerely,



John McGee
Exempt Organizations Specialist

Enclosure:
Information Request

Information Request Third Request

Information we need to make our determination

1. Include the following declaration with your response, signed and dated by an officer, director, trustee, or other governing body member (not an authorized representative). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2015-4.

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

SIGN HERE

Date

2. According to your bylaws any individual or legal entity can be a member of OEMR upon an affirmative vote of a majority of the directors. Are the professionals, vendors, and companies who support and improve the OpenEMR software package members of your organization?
3. You indicated that the services provided by a Certified OpenEMR Contributor generally include OpenEMR installation, maintenance, and customization. These services are provided-for a fee agreed upon by the customer and the Certified OpenEMR Contributor. Some of the Certified OpenEMR Contributors do offer customized versions of OpenEMR, which are property of the vendor. Are Certified OpenEMR Contributors also members of OEMR?
4. You clarified that OEMR was formed to ensure that all people, regardless of race, socioeconomic status or geographic location, have access to high-quality medical care through the donation of free, open source medical software and service relating to that software. However, it appears that the software primarily benefits the private practices of physicians help run their medical office or medical clinic. How does your organization provide a public benefit in support of your stated purposes?

How to submit the requested information (do's and don'ts)

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your application or other documents, please call me.
- **Do include** the following declaration with your response, signed by one of your principal officers or directors:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information

contains all the relevant facts relating to the request for the information and such facts are true, correct, and complete.

- **Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.
- **Do fax or mail** your response to:

Fax:

855-202-6945
ATT: John McGee
Room 4511
Group 7827

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45202
ATT: John McGee
Room 4511
Group 7827

Street Address (delivery service):

Internal Revenue Service
Exempt Organizations
550 Main Street
Cincinnati, OH 45201
ATT: John McGee
Room 4511
Group 7827

- **Don't provide** multiple copies of your response. Providing more than a single response may result in unnecessary delays in processing your response. We must process, assign, and review each piece of correspondence submitted (whether fax or mail).
- **Do allow** adequate processing time if you want to call to verify we received your response. If you fax your response, allow a minimum of three workdays from the day you fax it. If you mail your response, allow a minimum of seven workdays from the day you mail it.

