

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 3, 2016

Via Fax Transmittal

Re: OEMR, EIN: 27-3043066

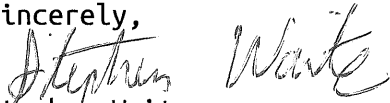
Dear Mr. McGee:

Enclosed please find our response to the Information Request, Second Request, dated July 21, 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, Second Request



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:

July 21, 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:

August 4, 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.

OEMR
27-3043036

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
Second Request**

For Informational Purposes Only: Enclosed is a copy of information we obtained from your website. We have added it to your file. Because this information will be available for public inspection as part of your application if you are granted exemption, please notify us immediately if it is not information about your organization.

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. You explained that the OEMR organization supports the OpenEMR project and uses OpenEMR software as the primary instrument to affect its goals. Please verify that the OpenEMR software is open and available to anyone or any company in the healthcare industry. Is the software limited to a specific geographic region? If so, please explain.
3. Is the OpenEMR software a closed system or can it be used to exchange health information among health care stakeholders? Please explain.
4. The OpenEMR.org website link that is posted on your website describes the OpenEMR project and software. Please clarify if the project is an affiliated separate organization or is the project an integral part of your organization, OEMR? Which organization is responsible for initially creating the software?
5. The OpenEMR.org link posted on your website also provides a list of Certified Open EMR Contributors that provide support services for the OpenEMR software. These OpenEMR Professional Support companies are vendors and professional developers with ongoing competence in OpenEMR development. This list of Certified Open EMR Contributors appears to include a number of companies with connections to your board members. An example is the company MI-Squared that provides services and support to the OEMR.ORG for the Open EMR community. Your organization's President, Tony McCormick is one of the named staff members for MI-Squared.
 - Please describe the relationships between your board members/officers and the Certified OpenEMR Contributor companies that provide support services to OpenEMR software users.
 - Please also describe the requirements to be recognized as a Certified OpenEMR Contributor.

- Describe the support services provided by the Certified OpenEMR Contributors. Are the services provided for a fee?
- Do your Certified OpenEMR Contributors offer variations or improved versions of the OpenEMR software? If so, are the variations or upgrades owned by the service provider?

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

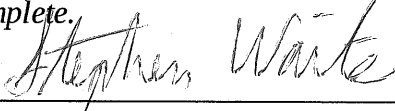
US Mail:
Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45202
ATT: John McGee
Room 4511
Group 7827

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.

RESPONSE TO INFORMATION REQUEST, SECOND 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. The OpenEMR software is available to anyone and has no geographic limitations. It is an open source software project and can be freely downloaded from 2 different sites on the internet:

1. http://www.open-emr.org/wiki/index.php/OpenEMR_Downloads
2. <https://sourceforge.net/projects/openemr/files/>

Since it is an open source project, the source code for OpenEMR is freely available at this url, <https://github.com/openemr/openemr>.

3. OpenEMR is an open source software project meaning that the source code is open to the public, thus it can be customized, if the user wishes, to exchange health information with entities ranging in size from individuals to regional health information exchanges. In addition, it can be configured to setup a patient portal, connect to pharmacies for e-prescribing, phimail for secure exchange of clinical information, and immunization registries “out of the box”.

4. The OpenEMR software project is an open source software project which can be found on sourceforge at <https://sourceforge.net/projects/openemr/>. The OpenEMR software project was created on sourceforge in 2006 and the project administrators are Rod Roark (since 2006) and Brady Miller (since 2009). The OpenEMR software project is not an official organization and is instead a community of developers, users, volunteers, and professionals.

It was felt that the OpenEMR project needed an official organization to support it. So, in 2010, the OEMR organization was founded to support the OpenEMR software project, to provide the service for its certification testing, such as the Meaningful Use certification, and to sponsor development work to improve the OpenEMR software. These services offered by the OEMR organization are provided at no cost to the public and in turn support the mission of the OEMR organization which is 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.

5. There are 2 different professional entity endorsements associated with the OpenEMR software project on the open-emr.org website, which are "OpenEMR Professional Support" and "Certified OpenEMR Contributor". The requirements for the "OpenEMR Professional Support" and "Certified OpenEMR Contributor" endorsements can be found at http://www.open-emr.org/wiki/index.php/Talk:OpenEMR_Professional_Support. Note that the requirements for a professional, vendor, or company to achieve both of these endorsements are listed publicly. In addition, these endorsements cannot be purchased. They were designed by the OpenEMR software project to acknowledge professionals, vendors, and companies who support and improve the OpenEMR software package.

These endorsements are not related to serving on the OEMR board or participating in the OEMR organization. Thus being on the OEMR board will not provide any advantage towards obtaining these endorsements over entities that are not on the OEMR board. Likewise, the OEMR organization does not discriminate against any OpenEMR project stakeholders and allows Certified OpenEMR Contributors to serve on the board. If there is conflict of interest, such as when the board discusses and selects bids to sponsor software projects to improve OpenEMR, then, per the bylaws, the pertinent parties do not participate or vote. See Table 1 for a listing of the board members and if they are associated with a company and/or a Certified OpenEMR Contributor.

TABLE 1 : Listing of OEMR Board Members

Board Member Name/Role	Professional or Volunteer	Company Association	Certified OpenEMR Contributor
Jit Chawla/Director	Professional	ACE Health Solutions	No
Robert Down/Secretary	Volunteer	None	No
Lou Galterio/Director	Professional	Sun Coast Rhio	No
Shameem C Hameed/Chair	Professional	Z & H Health Care Solutions LLC	Yes
Tony McCormick/Director	Professional	Medical Information Integration	Yes
Brady Miller/Executive Director	Volunteer	None	No
Sena Palanisami/Vice Chair	Professional	Visolve	Yes
Roberto Vasquez/Director	Volunteer	None	No
Stephen Waite/Treasurer	Professional	Care Management Solutions	Yes
Kevin Yeh/Director	Professional	None	No

The following requirements are necessary to receive a 'Certified OpenEMR Contributor' endorsement:

1. Entry must have a contact email address (or a link to a Contact form page on your website).
2. Entry must have a website link.
3. Entry's website must specifically endorse that it supports (ie. provide services for) OpenEMR and provide a link back to the OpenEMR project page.
4. Entry should be focused on the support that is offered for the OpenEMR software.
5. Regarding behavior on the OpenEMR forums on sourceforge (and use of the information users post on sourceforge). Do not solicit your services to users via private direct messaging on sourceforge (meaning, do not advertise your service privately to users unless they request this information); this also includes unsolicited emails.
6. At least one commit (this is a source code contribution) is accepted into the OpenEMR codebase over the last 12 months (note that this is required even after you are considered a Certified OpenEMR contributor).
7. At least one of the developers associated with the entry is a Privileged Developer or Integration Developer. The listing of these developers can be found here and are based purely on development technical skills in OpenEMR: http://www.open-emr.org/wiki/index.php/Repository_work_flow_structure#Privileged_Developers_2

The services provided by a Certified OpenEMR Contributor generally includes 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.

