



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.

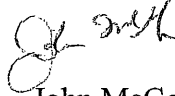
Additional information

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.