



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

OEMR
2855 MANGUM RD STE 407
HOUSTON, TX 77092

Date:

March 28, 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:

April 25, 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.

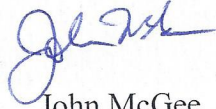
Additional information

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
27-3043066

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 First 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. Your Bylaws under Article II states your purpose is to ensure all people have access to high-quality medical care through the donation of free, open source medical software and services related to that software. Please provide a description of the open source medical software and the services related to that software. Also, explain who has the intellectual rights to the software. Are there any fees related to using the software? Please also provide copies of any written agreements.
3. Your Form 1023 application did not include a description of your activities. Therefore, please provide a detailed description of your past, present, and future activities. In general, you should include:
 - a. What specific activities you conduct.
 - b. Who participates in the activities.
 - c. Where you conduct the activities.
 - d. When or how often the activities occur.
 - e. What fees, if any, are charged and how you determine them.
 - f. What percentage of your time and resources you spend on the activities.
4. Your application indicates that you distribute (or will distribute) funds and/or goods to individuals, but did not clearly describe the activity. Please provide the following:
 - a. Describe in detail the purpose of the funds and/or the types of goods you distribute (or will distribute) and how the funds and/or goods are (or will be) used by the individual recipients.
 - b. Describe your recipient selection process, including the criteria you use (or will use) to determine the recipients of the funds and/or goods.
 - c. Explain how the funds and/or goods are (or will be) distributed and how you ensure that they are (or will be) used for their intended purposes.
 - d. Explain whether board members (or their relatives) or members of the committee who select your recipients (or their relatives) are (or will be) eligible to receive funds and/or goods. If so, describe in detail the safeguards you use (or will use) to ensure the funds and/or goods are not distributed improperly.

5. Your application indicates that you distribute (or will distribute) funds and/or goods to other organizations, but did not clearly describe the activity. Please explain whether you distribute (or will distribute) funds and/or goods solely to organizations described in Internal Revenue Code Section 501(c)(3). If not, provide the following:
- a. Describe in detail the purpose of the funds and/or the types of goods you distribute (or will distribute).
 - b. Describe your recipient selection process, including the criteria you use (or will use) to select recipients.
 - c. Specify how you ensure that the funds and/or goods are (or will be) used for their intended purposes.
6. Your application indicates that you publish, own, or have rights (or will publish, own, or have rights) in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property, but did not clearly describe the activity. Please provide the following:
- a. Describe all the intellectual property that you publish, own, or otherwise have rights (or will publish, own, or otherwise have rights) in.
 - b. Indicate whether you charge fees (or will charge fees) for the use of your intellectual property. If so, describe how the amount of the fees is (or will be) determined, how you distribute (or will distribute) the fees/sales proceeds, and how such fees/sales proceeds compare to those of a for-profit entity.
 - c. Explain who owns each copyright, patent, or trademark that you publish or have rights (or will publish or have rights) in. Note: If you do not own the copyrights, patents, or trademarks, please specify the terms of your use, including whether payments of any kind are made (or will be made) to the owner.
 - d. Explain in detail how you produce, distribute, and/or market (or plan to produce, distribute, and/or market) each piece of intellectual property.
 - e. Specify the percentage of time and resources you spend (or plan to spend) on this activity.
7. Please provide a breakdown of your expenses for tax years 2011, 2012, 2013, 2014 and 2015. Include both the type and amount of the expense. Be as specific as possible.
8. Per your application, your annual gross receipts average or are expected to average more than \$10,000 per year. The user fee payment for such organizations is \$850. Therefore, please remit an additional \$450, payable to the Department of the Treasury. We recommend payment by certified check, cashiers' check, or money order.
9. You requested recognition of exemption under Internal Revenue Code Section 501(c)(3) with classification as a private operating foundation. Under Section 4942(j)(3), a private operating foundation must make qualifying distributions directly in furtherance of its exempt purposes. In practice, this generally means that private operating foundations engage directly in the active conduct of activities accomplishing their exempt purposes rather than passively distributing funds to individuals or organizations that accomplish those purposes.
- Since you have been in existence and operating please provide the financial information that shows you meet the requirements of a private operating foundation. Also, please submit a more detailed

description of how you will meet the requirements of Section 4942(j)(3), including a description of your day-to-day operations.

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.