



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.

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](http://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.*

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**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.