



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Date: December 18, 2013

OpenMRS1, Limited  
410 West 10<sup>th</sup> Street, Suite 2000  
Indianapolis, IN 46202

Employer Identification Number:  
45-5316647  
Person to Contact and ID Number:  
Julia Polenghi, 2862956  
Contact Telephone Number:  
(202) 317-8519  
FAX Number:  
(202) 317-8584  
Response Requested By:  
January 15, 2014

Dear Applicant:

Thank you for the information you sent in response to our letter about your application for tax exemption under section 501(c)(3) of the Internal Revenue Code. However, we believe additional information is still needed. The specific information is listed on the enclosure to this letter. To complete our consideration we need additional information. Please provide a response to following questions.

1. You requested classification as a public charity described in IRC 509(a)(3). It appears that you may qualify as an organization described in IRC 509(a)(1) and 170(b)(1)(A)(vi), a more favorable classification for federal tax purposes. Would you like to be classified as an organization described in IRC 509(a)(1) and 170(b)(1)(A)(vi)?
2. During a telephone conversation with Dr. Paul Biondich, Dr. Biondich described a principle activity of your organization as "fact-gathering." You described this activity as (i) direct communication with health care providers and jurisdictional health care regulators locate din resource-constrained in order to determine the health care needs of each particular environment; (ii) to research and create solutions for each particular health care environment environments; and (iii) to translate these needs to a volunteer community of coders that will develop a customized application for the particular health care environment. With respect to this activity:
  - a. Confirm the above is an accurate description of this activity. If it is not an accurate description of this activity, provide an accurate description of this activity. If you use terms such as users and participants, define those persons in the context of the description.
  - b. Describe the percentage of your overall time dedicated to this activity.
  - c. Provide a series of examples of the steps involved in this activity, from your initial direct communication to the end-result distribution to the health care provider or health care regulator. Describe how each environment is unique resulting in the need for health care informatic applications particular to an environment's resources and culture. For example, you discussed that health care informatics needs to be tailored for tribal affiliation in Kenya, while tribal affiliation in Rwanda must be avoided.

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The information you submit should be accompanied by the following declaration:

*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.*

If the additional information shows you qualify for exempt status, we will send you an exemption letter. If the additional information shows you do not qualify for exempt status, we will explain our decision and provide information about the appeal rights available to you.

Please respond by the date shown in the heading of this letter. If you need an extension of time to respond, or if you have any other questions about this matter, please call me at the above telephone number. You will expedite our receipt of your reply by using the following address on the envelope. If it is convenient, you may fax your reply using the fax number shown in the heading of this letter.

Internal Revenue Service  
Attn: Julia Polenghi  
TEGE, SE:T:EO:RA:T:3  
NCA-534-23  
1111 Constitution Ave, N.W.  
Washington, DC 20224-0002

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of Code section 7428.

Thank you for your cooperation. We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Julia Polenghi  
Tax Law Specialist  
Exempt Organizations  
Technical Group 3