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2009 RECOVERY ACT: HEALTH INFORMATION TECHNOLOGY & ELECTRONIC MEDICAL RECORD

There is 2009 tax legislation that impacts physicians who purchase and implement an Electronic Medical Record (EMR). Beginning in 2011, the Federal Government will make annual payments (on a decreasing basis depending on when the EMR is implemented) to physicians who treat Medicare and/or Medicaid patients. Payments will be made annually through 2016 as illustrated in the table below. It is also important to note that EACH physician will be reimbursed, regardless of the number of physicians in the practice.

In order to qualify a physician must demonstrate "Meaningful Use of the EMR". THE EMR must be certified and complete with ePrescribing capability. The EMR must be connected for the electronic exchange of PHI and comply with submission of reports on clinical quality measures. In order to meet the "Meaningful Use" criteria the physician must demonstrate, prior to 2011, that an EMR is in place and being used.

| Maximum Credit | | | | | | | |
|-----------------|----------|----------|----------|----------|---------|---------|----------|
| Tax Filing Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | TOTAL |
| 2011 | \$18,000 | \$12,000 | \$8,000 | \$4,000 | \$2,000 | \$0 | \$44,000 |
| 2012 | \$0 | \$18,000 | \$12,000 | \$8,000 | \$4,000 | \$2,000 | \$44,000 |
| 2013 | \$0 | \$0 | \$15,000 | \$12,000 | \$8,000 | \$4,000 | \$39,000 |
| 2014 | \$0 | \$0 | \$0 | \$12,000 | \$8,000 | \$4,000 | \$24,000 |
| 2015 or Later | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

The legislation leaves many questions unanswered and we expect more guidelines will become available. As more data is known, we will update this posting accordingly. In the meantime, if you have any questions please feel free to contact our office at 972-503-1040. We would also be happy to provide a referral to an EMR consultant.

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