

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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August 4, 2003

Re: Our File Number LR-03-107; Tax status of computerized  
handwriting analysis and sun sign services.

Dear [REDACTED]

Please be advised that handwriting analysis services are not subject to Oklahoma sales tax. This type of service is not one of the enumerated services for which a sales tax is levied. However, persons engaged in selling these services are considered to be the consumer/user and should pay sales or use tax on materials, supplies and equipment purchased for use in their businesses. Please see enclosed Rule 710:65-1-7.

Additionally, it appears that the analysis of sun signs is a sale of printed material and is taxable.

This response applies only to the circumstances set out in your request of . Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

*Brenda J. Sullivan*  
Brenda J. Sullivan