

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

PHONE (405) 521-3133  
FACSIMILE (405) 522-0063



May 18, 2007

Re: Our File Number LR-06-214; Sales tax on electronic filing services

Dear

This is in response to your inquiry concerning the sales taxability of the electronic filing services you perform for your company's customers.

As stated in your letter, your company obtains financial information from its clients in an electronic format, converts the customers furnished information into a file that is in the format required by the Securities and Exchange Commission ("SEC"), and submits the file to the SEC. The electronic document is the only item sent to either the customer or the SEC.

The sale of the filing service with the SEC is the sale of prewritten software to the customer which is delivered electronically to the SEC and the customer. Sales of prewritten software that are delivered electronically are not subject to the Oklahoma Sales Tax. Please see Oklahoma Tax Commission Rule 710:65-19-156.

This response applies only to the circumstances set out in your request of December 5, 2006. 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,  
OKLAHOMA TAX COMMISSION

A handwritten signature in black ink that reads "Michael G. Pillow". The signature is written in a cursive style.

Michael G. Pillow  
Tax Policy Analyst

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION