OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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August 1, 2013

Re: LR-13-036 (Sales Tax Inquiry)

Dear

This letter is in response to your request to receive confirmation that service sold by are not subject to sales tax in Oklahoma. Set forth are the facts presented along with the responses thereto.

Facts:

provides credit report repair services (no advance fee) to consumers. Its services are performed in for consumers in many states, including consumers located in Oklahoma. services start by a consumer providing his or her credit and organizing the information in a way that helps the consumer identify inaccurate or unsubstantiated items. does not ship or mail any tangible or digital product to a consumer. It instead provides a consumer with a login to the website.

Please confirm that services are not subject to Oklahoma sales tax.

Response:

Sales of the credit services outlined above do not constitute the transfer of tangible personal property nor do they fall within the enumerated transactions subject to sales tax pursuant to Section 1354 of Title 68 of the Oklahoma Statutes. Therefore, the fee charged by to its customers for the described services are not subject to sales tax.

This response applies only to the circumstances discussed in your written request of May 7, 2013. Pursuant to Oklahoma Administrative Code 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 there has been no change in applicable law.

Sincerely,

Oklahoma Tax Commission

Marc Morrison
Tax Policy Analyst