

(916) 324-8208

April 15, 1992

REDACTED TEXT

RE: Application of Sales Tax to Automobile
Insurance Reports

Dear Ms. REDACTED TEXT:

This is in response to your follow up letter dated April 8, 1992, in which you provided us with further information concerning the automobile insurance reports your business will be printing. According to your letter, customers will be asked the following information when they request a report:

1. Name
2. Address
3. Phone
4. Credit card name and number
5. Number of vehicles
6. Number of drivers
7. Each driver's name, age, occupation, driving record
8. Each vehicle type/name, age, usage
9. Coverages desired

In addition, you enclosed with your letter a sample report.

It appears that the reports will not be "canned" or standard reports for customers in a particular geographic area. Rather, the insurance rate quotes and other information given in a report will depend upon the customer's responses to items 2 and 5 through 9 listed above. If this is the case, each report will be a custom product, and your charges will be for a nontaxable service. If, however, you provide extra copies of a report and charge the customer for the extra copies, you must report and pay sales tax on the extra copies unless you mail the extra copies to an out-of-state address.

If you have further questions regarding sales and use tax law, please do not hesitate to write again.

Sincerely,

Elizabeth Abreu
Tax Counsel

EA:cl

cc: REDACTED TEXT District Administrator