

## **SUPPLEMENTAL OCULAR SALES TAX RETURN INSTRUCTIONS**

The sales/use tax rate for ocular devices and appliances will be 2% in all counties. This exemption applies to sales, storage, use or other consumption of any ophthalmic, ocular device or appliance **PRESCRIBED** by a **PHYSICIAN** or **OPTOMETRIST** to be used in the aid of vision.

Businesses having sales of qualifying ocular devices must report those sales (2% rate) on the supplemental ocular form. Your regular tax return must be filed whether or not sales subject to the full tax rate were made. The supplemental ocular form must be attached to your regular sales tax return. While the supplemental form is not mailed each reporting period, it is available upon request from any district office, or may be downloaded from the Department's web site. Photocopies of the supplemental form, or copies downloaded from our web site, are acceptable.

The dollar amounts reported on the Supplemental Ocular return. **ARE NOT** to be included on the regular Combined Sales & Use Tax return. Both returns must be filed in order to assure proper posting of your tax returns.

The lower portion of the supplemental return is completed the same way as the regular return.

If there are further questions, please contact your district office.