

**SUPPLEMENTAL OCULAR RETURN**

Mail Original to:  
 Nevada Department of Taxation  
 1550 E. College Parkway  
 Suite 115  
 Carson City NV 89706

For Department Use Only
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**Due on or Before**

For Period ending

**A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS**

ENTER AMOUNTS IN COUNTY OF SALE/OR DELIVERY	COLUMN A	X COLUMN B	= COLUMN C
	TAXABLE AMOUNT	TAX RATE	CALCULATED TAX
01 CHURCHILL		2% or 0.02	
02 CLARK		2% or 0.02	
03 DOUGLAS		2% or 0.02	
04 ELKO		2% or 0.02	
05 ESMERALDA		2% or 0.02	
06 EUREKA		2% or 0.02	
07 HUMBOLDT		2% or 0.02	
08 LANDER		2% or 0.02	
09 LINCOLN		2% or 0.02	
10 LYON		2% or 0.02	
11 MINERAL		2% or 0.02	
12 NYE		2% or 0.02	
13 CARSON CITY		2% or 0.02	
14 PERSHING		2% or 0.02	
15 STOREY		2% or 0.02	
16 WASHOE		2% or 0.02	
17 WHITE PINE		2% or 0.02	
<b>TOTALS</b>			
18. TOTAL CALCULATED TAX			18.
19. ENTER COLLECTION ALLOWANCE (0.5% OR .005 OF LINE 18)			19.
20. NET TAXES (LINE 18 MINUS LINE 19)			20.
21. PENALTIES (10% OF LINE 20)			21.
22. INTEREST (1% or 1.5%) OF LINE 20 FOR EA. MO. PAST DUE-see instructions)			22.
23. TOTAL TAXES DUE AND PAYABLE			23.

Signed by \_\_\_\_\_ Date \_\_\_\_\_

*This return is to be used **ONLY** for reporting tax due for sales/use of ocular appliances and devices qualifying for exemption. All other sales of non ocular items will be reported on the regular sales/use tax return. A regular sales/use tax return **MUST** be filed.*

**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.