

# Information Guide

**Identifying Information:** Optometrists/Ophthalmologists Self-Audit Fact Sheet  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Optometrists/Ophthalmologists Self-Audit Fact Sheet  
**Keywords:**  
**Approval Date:** 07/06/2006

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**Body:**

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 OPTOMETRISTS/OPHTHALMOLOGISTS SELF-AUDIT FACT SHEET

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|--|----------------|
| Optometrists/Ophthalmologists  |                |
| <b>Purchases by the Optometrist/Ophthalmologist:</b>   |                |
| Inventory items to be resold   | Exempt         |
| Prescription eyeglass frames and lenses  | Exempt         |
| Original eyeglass cases  | Exempt         |
| Eye drops and supplies used during the exam excluding prescription eye drops   | Taxable        |
| Nonprescription items provided free to patients such as cleaning solutions and cleansing clothes for eyeglasses  | Taxable        |
| Tools  | Taxable        |
| Office furniture and decorations   | Taxable        |
| Display Racks  | Taxable        |
| Office equipment and supplies such as computers, printers, bathroom and facial tissue, office and medical forms, writing instruments, paper and telephones   | Taxable        |
| Books and magazine subscriptions   | Taxable        |
| Anatomical models and charts   | Taxable        |
| <b>Examining, diagnostic and surgical equipment including but not limited to: retinal cameras, ophthalmic viewers, operational microscopes, digital imaging systems, refractors, tonometers, ophthalmoscopes, slit lamps, keratomes, excimer lasers, aberrometers, ultrasound pachymeters, pupillometers and any other equipment purchased for the use in eye examination and/or eye surgery</b> | <b>Taxable</b> |