

**Idaho
Notice of Tax Exemption**

Dear Customer,

It has been brought to our attention that certain items are taxable by Idaho sales and use tax law, unless a proper exemption certificate is provided. In the State of Idaho, products associated with the categories listed on the following page are taxable without a properly executed exemption certificate.

In order to exempt these items we will need a copy of the Idaho Exemption Certificate, **Form ST-101**, completed and sent back to the Tax Department. The good news is we have made this process easy.

Please go to: <https://www.benco.com/benco-dental-exemption-certificate-information/> to view an example of your states completed certificate which will provide you with the necessary fields to be completed and other required wording. For you convenience we have also included a link to a blank copy of your states exemption certificate for you to print and complete.

At your earliest convenience, send your completed exemption certificate to the Benco Tax Team via the fax or email information provided below and your account will be updated to reflect this change. *Please be sure to include your customer number, contact name, and phone number at the top of your form in the event we have a question.*

Email: Tax@Benco.com

Fax: 570-602-5847

You are a valued customer, we appreciate your business and are committed to providing you with the best service possible. Please do not hesitate to contact us with any further questions or concerns.

Most sincerely,

Amy M. Yando

Tax Manager
570-602-7049 (office)
ayando@benco.com

Tax Categories which require an Exemption Certificate to be tax-free.

(Products in these tax categories will not be exempt from sales tax without an EC)

| TTR ID# | TTR Category Name | State |
|----------------|--|--------------|
| 16053 | Anesthetic Needles And Syringes - Disposable | ID |
| 16055 | Anesthetic Syringes - Reusable | ID |
| 16427 | Blood Glucose Monitor - Dental | ID |
| 16496 | Bonding Agents | ID |
| 16075 | Bone Grafting Material | ID |
| 16520 | Breath Spray - Item Contains a Drug Facts Panel | ID |
| 16082 | Composite and Amalgam Filling Material | ID |
| 16481 | Dental Implant Kits | ID |
| 26628 | Dental Implants | ID |
| 16452 | Dental Splint Materials | ID |
| 16426 | Denture Repair Materials | ID |
| 16065 | Drug - Over-the-Counter | ID |
| 16066 | Drug - Prescription | ID |
| 16457 | Fluoride - Over-the-Counter Drug | ID |
| 16456 | Fluoride - Prescription Drug | ID |
| 16497 | Implants - Temporary Teeth | ID |
| 16483 | IV Solution - Requires a Prescription - Dental | ID |
| 16083 | Materials Used In Teeth Restoration - Single Use | ID |
| 16523 | Mouthwash - Item Contains a Drug Facts Panel | ID |
| 16471 | Oral Rinse - Prescription Required | ID |
| 16492 | Orthodontic Appliances - Parts | ID |
| 16421 | Parts & Materials Used in Making Dentures, Bridges, & Crowns | ID |
| 16422 | Parts & Materials Used to Make Dental Models | ID |
| 16501 | Post Kits | ID |
| 16502 | Preformed Crowns, Implants, Bridges | ID |
| 16076 | Skin Adhesive | ID |
| 16475 | Splints & Slings - Not Used in Dental Treatment | ID |
| 16080 | Sutures | ID |
| 17665 | Sutures - Absorbable | ID |
| 16503 | Temporary Crown & Bridge Materials | ID |
| 16526 | Toothpaste - Non-Prescription - Item Contains a Drug Facts Panel | ID |
| 16528 | Toothpaste - Prescription | ID |