



TO: Valued Customer

FROM: Amy M. Yando, Director of Tax
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SUBJECT: Sales Tax Exemption Certificate

Benco recently completed an internal audit of state sales tax as applied to dental lab purchases.

Products associated with the categories listed on the following page are subject to taxation in the State of Arkansas, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Arkansas Exemption Certificate, **ST-391**.

To view an example of your state's completed certificate, please visit the following link: <https://www.benco.com/equipment/benco-lab/exemption-certificate-information/>. This example will provide you with the necessary fields that require completion. Additionally, we have included a blank copy of your state's exemption certificate.

Please send a copy of your completed exemption certificate to the Benco Tax Team ASAP. You may do so by fax, email, or by USPS. ***Please make sure that your customer number, contact name, and phone number are clearly indicated at the top of your form, in case we require any clarification.***

Email: Tax@Benco.com

Fax: 570.602.5847

USPS: SALES TAX DEPARTMENT

Benco Dental

P.O Box 491

Pittston, PA 18640

Benco is committed to always providing the highest level of service. We value your business and appreciate your continued support.

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
16496	Bonding Agents	Arkansas
16082	Composite and Amalgam Filling Material	Arkansas
16411	Composite Veneer Material	Arkansas
16417	Consumables Used to Manufacture Dental Prosthetics	Arkansas
26628	Dental Implants	Arkansas
16419	Dental Laboratory Product Packaging	Arkansas
16424	Denture Adhesives	Arkansas
16426	Denture Repair Materials	Arkansas
16429	Diagnostic Machinery and Equipment	Arkansas
16497	Implants - Temporary Teeth	Arkansas
16059	Impression Materials	Arkansas
16061	Impression Trays - Disposable	Arkansas
16062	Impression Trays - Reusable	Arkansas
16412	Instrument Used In Cosmetic Procedures - Disposable	Arkansas
16413	Instrument Used In Cosmetic Procedures - Reusable	Arkansas
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Arkansas
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Arkansas
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Arkansas
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	Arkansas
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Arkansas
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Arkansas
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Arkansas
16083	Materials Used In Teeth Restoration - Single Use	Arkansas
16492	Orthodontic Appliances - Parts	Arkansas
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Arkansas
16422	Parts & Materials Used to Make Dental Models	Arkansas
16501	Post Kits	Arkansas
16502	Preformed Crowns and Bridges	Arkansas
16438	Rental - Dental Equipment Used in Treatment	Arkansas
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	Arkansas
16503	Temporary Crown & Bridge Materials	Arkansas