



TO: Valued Customer

FROM: Amy M. Yando, Director of Tax  
570-602-7049  
ayando@benco.com

**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 California, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the California Exemption Certificate, **FORM CDTFA-230-M**.

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	California
16082	Composite and Amalgam Filling Material	California
16411	Composite Veneer Material	California
4949	Containers	California
16418	Dental Laboratory Containers	California
16419	Dental Laboratory Product Packaging	California
16424	Denture Adhesives	California
16426	Denture Repair Materials	California
16429	Diagnostic Machinery and Equipment	California
16497	Implants - Temporary Teeth	California
16059	Impression Materials	California
16413	Instrument Used In Cosmetic Procedures - Reusable	California
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	California
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	California
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	California
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	California
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	California
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	California
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	California
16083	Materials Used In Teeth Restoration - Single Use	California
16492	Orthodontic Appliances - Parts	California
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	California
16422	Parts & Materials Used to Make Dental Models	California
16501	Post Kits	California
16502	Preformed Crowns and Bridges	California
16438	Rental - Dental Equipment Used in Treatment	California
16503	Temporary Crown & Bridge Materials	California