



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 Idaho, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Idaho Exemption Certificate, **ST-101**.

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.

<b>Tax Categories which require an Exemption Certificate to be tax-free.</b>		
<i>(Products in these tax categories will not be exempt from sales tax without an EC)</i>		
<b>TTR ID#</b>	<b>TTR Category Name</b>	<b>State</b>
16408	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Disposable	Idaho
16409	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Reusable	Idaho
16427	Blood Glucose Monitor - Dental	Idaho
16496	Bonding Agents	Idaho
16480	Catheter - IV - Dental	Idaho
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Idaho
16082	Composite and Amalgam Filling Material	Idaho
16411	Composite Veneer Material	Idaho
16417	Consumables Used to Manufacture Dental Prosthetics	Idaho
26628	Dental Implants	Idaho
16419	Dental Laboratory Product Packaging	Idaho
16437	Dental/Hygiene School Kits	Idaho
16424	Denture Adhesives	Idaho
16426	Denture Repair Materials	Idaho
16429	Diagnostic Machinery and Equipment	Idaho
16065	Drug - Over-the-Counter	Idaho
16066	Drug - Prescription	Idaho
16457	Fluoride - Over-the-Counter Drug	Idaho
16456	Fluoride - Prescription Drug	Idaho
16497	Implants - Temporary Teeth	Idaho
16059	Impression Materials	Idaho
16060	Impression Supplies - Disposable	Idaho
16416	Impression Supplies - Reusable	Idaho
16061	Impression Trays - Disposable	Idaho
16062	Impression Trays - Reusable	Idaho
16412	Instrument Used In Cosmetic Procedures - Disposable	Idaho
16413	Instrument Used In Cosmetic Procedures - Reusable	Idaho
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Idaho
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Idaho
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Idaho
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	Idaho
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	Idaho
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Idaho
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Idaho
16483	IV Solution - Requires a Prescription - Dental	Idaho
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Idaho
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Idaho
16083	Materials Used In Teeth Restoration - Single Use	Idaho
16523	Mouthwash - Item Contains a Drug Facts Panel	Idaho
16485	Nasal Cannulas and Accessories - Dental	Idaho
16492	Orthodontic Appliances - Parts	Idaho
16486	Oxygen Delivery Equipment & Parts	Idaho
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Idaho
16422	Parts & Materials Used to Make Dental Models	Idaho
16071	Patient Bibs And Drapes - Disposable	Idaho
16474	Patient Relief Products	Idaho
16501	Post Kits	Idaho
16502	Preformed Crowns and Bridges	Idaho
16508	Protective Eyewear - For Patient Use - Disposable	Idaho
16438	Rental - Dental Equipment Used in Treatment	Idaho
1547	Resuscitator	Idaho
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	Idaho
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	Idaho
17663	Software Used to Operate Dental Imaging Machinery - Tangible Delivery Method	Idaho
16432	Supplies Used In Diagnostic Procedures - Used Directly On Patient - Disposable	Idaho
16087	Supplies Used In Restorative Procedures - Not Used Directly On Patient - Disposable	Idaho
16092	Supplies Used In Restorative Procedures - Not Used Directly On Patient - Reusable	Idaho

	16088	Supplies Used In Restorative Procedures - Used Directly On Patient - Disposable	Idaho
	16080	Sutures	Idaho
	17665	Sutures - Absorbable	Idaho
	16503	Temporary Crown & Bridge Materials	Idaho
	1582	Testing strips	Idaho
	16415	Whitening Supplies & Trays - Used Directly on Patient - Single Use	Idaho