



TO: Valued Customer

FROM: Amy M. Yando, Director of Tax
570-602-7049
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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 Indiana, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Indiana Exemption Certificate, **ST-105**.

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.			
<i>(Products in these tax categories will not be exempt from sales tax without an EC)</i>			
TTR ID#	TTR Category Name	State	
16427	Blood Glucose Monitor - Dental	Indiana	
16496	Bonding Agents	Indiana	
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Indiana	
16082	Composite and Amalgam Filling Material	Indiana	
16411	Composite Veneer Material	Indiana	
16417	Consumables Used to Manufacture Dental Prosthetics	Indiana	
26628	Dental Implants	Indiana	
16419	Dental Laboratory Product Packaging	Indiana	
16424	Denture Adhesives	Indiana	
16426	Denture Repair Materials	Indiana	
16429	Diagnostic Machinery and Equipment	Indiana	
16066	Drug - Prescription	Indiana	
16504	Earplugs - Disposable	Indiana	
16505	Earplugs - Reusable	Indiana	
16456	Fluoride - Prescription Drug	Indiana	
16497	Implants - Temporary Teeth	Indiana	
16059	Impression Materials	Indiana	
16060	Impression Supplies - Disposable	Indiana	
16416	Impression Supplies - Reusable	Indiana	
16061	Impression Trays - Disposable	Indiana	
16062	Impression Trays - Reusable	Indiana	
16412	Instrument Used In Cosmetic Procedures - Disposable	Indiana	
16413	Instrument Used In Cosmetic Procedures - Reusable	Indiana	
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Indiana	
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Indiana	
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Indiana	
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	Indiana	
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	Indiana	
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Indiana	
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Indiana	
16507	Lead Gloves - For Staff Use - Reusable	Indiana	
16086	Light Shield Used In Restorative And Teeth Whitening Procedures - Disposable	Indiana	
16500	Light Shield Used In Restorative And Teeth Whitening Procedures - Reusable	Indiana	
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Indiana	
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Indiana	
16083	Materials Used In Teeth Restoration - Single Use	Indiana	
16468	Optional Maintenance Agreement - Dental Equipment Used in Treatment	Indiana	
16492	Orthodontic Appliances - Parts	Indiana	
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Indiana	
16422	Parts & Materials Used to Make Dental Models	Indiana	
16501	Post Kits	Indiana	
16502	Preformed Crowns and Bridges	Indiana	
16508	Protective Eyewear - For Patient Use - Disposable	Indiana	
16511	Protective Eyewear - For Patient Use - Reusable	Indiana	
16509	Protective Eyewear - For Patient Use - Reusable	Indiana	
16510	Protective Eyewear - For Staff or Patient Use - Reusable	Indiana	
16438	Rental - Dental Equipment Used in Treatment	Indiana	
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	Indiana	
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	Indiana	
16423	Specialty Clothing - Protective Gloves - Dental Lab	Indiana	
16512	Specialty Clothing - Protective Latex Gloves - Dental	Indiana	
16074	Staff Apparel - Masks - Disposable	Indiana	
4760	Sterility and Cleaning Supplies - Other	Indiana	
16476	Sterilization Machinery & Equipment	Indiana	
16079	Surgical Supply - Used Directly On Patient - Disposable	Indiana	
16503	Temporary Crown & Bridge Materials	Indiana	