



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 Iowa, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Iowa Exemption Certificate, **Form 31-014**.

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
16093	Airway Tubes - Disposable	Iowa
16095	Airway Tubes - Reusable	Iowa
16053	Anesthetic Needles and Syringes - Disposable	Iowa
16055	Anesthetic Syringes - Reusable	Iowa
573	ASP (SaaS) - Installation or Set-Up Fees - Separately Stated on Invoices - Business Use	Iowa
16347	ASP Software (SaaS) - Server Inside The State - Business Use	Iowa
1723	Bandages - adhesive	Iowa
4645	Bandages - Elastic	Iowa
4528	Bandages - Medicated	Iowa
4447	Blood Collection - Accessories	Iowa
16427	Blood Glucose Monitor - Dental	Iowa
1476	Blood lancet	Iowa
16496	Bonding Agents	Iowa
12589	Canned Software Delivered Electronically (Downloaded) - Business Use	Iowa
397	Canned Software Delivered Physically (tangible form) - Business Use	Iowa
831	Canned Software Installation or Set-Up Fees - Delivered in a Tangible Format - Separately Stated on Invoices - Business Use	Iowa
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Iowa
16082	Composite and Amalgam Filling Material	Iowa
16411	Composite Veneer Material	Iowa
64	Data Storage Services - Business Use	Iowa
26628	Dental Implants	Iowa
16419	Dental Laboratory Product Packaging	Iowa
16452	Dental Splint Materials	Iowa
16424	Denture Adhesives	Iowa
16425	Denture and Dental Appliance Cleaners	Iowa
16426	Denture Repair Materials	Iowa
16065	Drug - Over-the-Counter	Iowa
16066	Drug - Prescription	Iowa
17670	Fluoride - Classified as a Device - Over-the-Counter	Iowa

17669	Fluoride - Classified as a Device - Prescription Only	Iowa
16457	Fluoride - Over-the-Counter Drug	Iowa
16456	Fluoride - Prescription Drug	Iowa
16497	Implants - Temporary Teeth	Iowa
16059	Impression Materials	Iowa
16060	Impression Supplies - Disposable	Iowa
16416	Impression Supplies - Reusable	Iowa
16061	Impression Trays - Disposable	Iowa
16062	Impression Trays - Reusable	Iowa
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Iowa
16412	Instrument Used In Cosmetic Procedures - Disposable	Iowa
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Iowa
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	Iowa
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Iowa
16413	Instrument Used In Cosmetic Procedures - Reusable	Iowa
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient - Reusable	Iowa
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Iowa
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Iowa
16519	License of Electronically Delivered Canned Software - Business Use	Iowa
16429	Diagnostic Machinery and Equipment	Iowa
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Iowa
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Iowa
62	Mailing Lists: Delivered Electronically	Iowa
16083	Materials Used In Teeth Restoration - Single Use	Iowa
16523	Mouthwash - Item Contains a Drug Facts Panel	Iowa
16524	Mouthwash - Item Does Not Contain a Drug Facts Panel	Iowa