



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 Kentucky, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Kentucky Exemption Certificate, **51A260**.

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 
16408	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Disposable	Kentucky
16409	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Reusable	Kentucky
16496	Bonding Agents	Kentucky
16480	Catheter - IV - Dental	Kentucky
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Kentucky
16082	Composite and Amalgam Filling Material	Kentucky
16411	Composite Veneer Material	Kentucky
16417	Consumables Used to Manufacture Dental Prosthetics	Kentucky
16446	Dental Equipment Cleaners	Kentucky
26628	Dental Implants	Kentucky
16419	Dental Laboratory Product Packaging	Kentucky
16420	Dental Laboratory Supplies	Kentucky
16460	Dental Laboratory Supplies - Sale to a Dentist	Kentucky
16437	Dental/Hygiene School Kits	Kentucky
16424	Denture Adhesives	Kentucky
16425	Denture and Dental Appliance Cleaners	Kentucky
16497	Implants - Temporary Teeth	Kentucky
16059	Impression Materials	Kentucky
16060	Impression Supplies - Disposable	Kentucky
16061	Impression Trays - Disposable	Kentucky
16412	Instrument Used In Cosmetic Procedures - Disposable	Kentucky
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Kentucky
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Kentucky
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Kentucky
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Kentucky
16083	Materials Used In Teeth Restoration - Single Use	Kentucky
16485	Nasal Cannulas and Accessories - Dental	Kentucky
16492	Orthodontic Appliances - Parts	Kentucky
16486	Oxygen Delivery Equipment & Parts	Kentucky
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Kentucky
16422	Parts & Materials Used to Make Dental Models	Kentucky
16071	Patient Bibs And Drapes - Disposable	Kentucky
16474	Patient Relief Products	Kentucky
16501	Post Kits	Kentucky
16502	Preformed Crowns and Bridges	Kentucky
1547	Resuscitator	Kentucky
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	Kentucky
16432	Supplies Used In Diagnostic Procedures - Used Directly On Patient - Disposable	Kentucky
16087	Supplies Used In Restorative Procedures - Not Used Directly On Patient - Disposable	Kentucky
16092	Supplies Used In Restorative Procedures - Not Used Directly On Patient - Reusable	Kentucky
16088	Supplies Used In Restorative Procedures - Used Directly On Patient - Disposable	Kentucky
16503	Temporary Crown & Bridge Materials	Kentucky
1582	Testing strips	Kentucky
16415	Whitening Supplies & Trays - Used Directly on Patient - Single Use	Kentucky