



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 Maine, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Maine Exemption Certificate, **ST-A-117**.

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	Maine
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Maine
16082	Composite and Amalgam Filling Material	Maine
16411	Composite Veneer Material	Maine
16417	Consumables Used to Manufacture Dental Prosthetics	Maine
26628	Dental Implants	Maine
16419	Dental Laboratory Product Packaging	Maine
16424	Denture Adhesives	Maine
16426	Denture Repair Materials	Maine
16429	Diagnostic Machinery and Equipment	Maine
16497	Implants - Temporary Teeth	Maine
16059	Impression Materials	Maine
16060	Impression Supplies - Disposable	Maine
16416	Impression Supplies - Reusable	Maine
16061	Impression Trays - Disposable	Maine
16062	Impression Trays - Reusable	Maine
16412	Instrument Used In Cosmetic Procedures - Disposable	Maine
16413	Instrument Used In Cosmetic Procedures - Reusable	Maine
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Maine
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Maine
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Maine
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	Maine
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Maine
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Maine
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Maine
16083	Materials Used In Teeth Restoration - Single Use	Maine
16492	Orthodontic Appliances - Parts	Maine
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Maine
16422	Parts & Materials Used to Make Dental Models	Maine
16501	Post Kits	Maine
16502	Preformed Crowns and Bridges	Maine
16503	Temporary Crown & Bridge Materials	Maine