



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 Massachusetts, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Massachusetts Exemption Certificate, **ST-12**.

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
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Massachusetts
16411	Composite Veneer Material	Massachusetts
16419	Dental Laboratory Product Packaging	Massachusetts
16424	Denture Adhesives	Massachusetts
16429	Diagnostic Machinery and Equipment	Massachusetts
16059	Impression Materials	Massachusetts
16060	Impression Supplies - Disposable	Massachusetts
16416	Impression Supplies - Reusable	Massachusetts
16061	Impression Trays - Disposable	Massachusetts
16062	Impression Trays - Reusable	Massachusetts
16412	Instrument Used In Cosmetic Procedures - Disposable	Massachusetts
16413	Instrument Used In Cosmetic Procedures - Reusable	Massachusetts
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Massachusetts
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Massachusetts
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Massachusetts
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	Massachusetts
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	Massachusetts
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Massachusetts
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Massachusetts
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Massachusetts
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Massachusetts
16422	Parts & Materials Used to Make Dental Models	Massachusetts
16438	Rental - Dental Equipment Used in Treatment	Massachusetts