



TO: Valued Customer

FROM: Amy M. Yando, Director of Tax  
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ayando@benco.com

**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 Michigan, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Michigan Exemption Certificate, **F003**.

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	Michigan
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	Michigan
16082	Composite and Amalgam Filling Material	Michigan
16411	Composite Veneer Material	Michigan
16417	Consumables Used to Manufacture Dental Prosthetics	Michigan
16419	Dental Laboratory Product Packaging	Michigan
16460	Dental Laboratory Supplies - Sale to a Dentist	Michigan
16424	Denture Adhesives	Michigan
16429	Diagnostic Machinery and Equipment	Michigan
16504	Earplugs - Disposable	Michigan
16505	Earplugs - Reusable	Michigan
16059	Impression Materials	Michigan
16060	Impression Supplies - Disposable	Michigan
16416	Impression Supplies - Reusable	Michigan
16061	Impression Trays - Disposable	Michigan
16062	Impression Trays - Reusable	Michigan
16412	Instrument Used In Cosmetic Procedures - Disposable	Michigan
16413	Instrument Used In Cosmetic Procedures - Reusable	Michigan
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Michigan
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	Michigan
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	Michigan
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	Michigan
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	Michigan
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Michigan
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	Michigan
16507	Lead Gloves - For Staff Use - Reusable	Michigan
16086	Light Shield Used In Restorative And Teeth Whitening Procedures - Disposable	Michigan
16500	Light Shield Used In Restorative And Teeth Whitening Procedures - Reusable	Michigan
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Michigan
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Michigan
16083	Materials Used In Teeth Restoration - Single Use	Michigan
16492	Orthodontic Appliances - Parts	Michigan
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Michigan
16422	Parts & Materials Used to Make Dental Models	Michigan
16501	Post Kits	Michigan
16508	Protective Eyewear - For Patient Use - Disposable	Michigan
16511	Protective Eyewear - For Patient Use - Reusable	Michigan
16509	Protective Eyewear - For Patient Use - Reusable	Michigan
16510	Protective Eyewear - For Staff or Patient Use - Reusable	Michigan
16438	Rental - Dental Equipment Used in Treatment	Michigan
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	Michigan
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	Michigan
16423	Specialty Clothing - Protective Gloves - Dental Lab	Michigan
16512	Specialty Clothing - Protective Latex Gloves - Dental	Michigan
16074	Staff Apparel - Masks - Disposable	Michigan
16079	Surgical Supply - Used Directly On Patient - Disposable	Michigan