



TO: Valued Customer

FROM: Amy M. Yando, Director of Tax
570-602-7049
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 New Mexico, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the New Mexico Exemption Certificate.

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
16496	Bonding Agents	New Mexico
16082	Composite and Amalgam Filling Material	New Mexico
16411	Composite Veneer Material	New Mexico
16417	Consumables Used to Manufacture Dental Prosthetics	New Mexico
26628	Dental Implants	New Mexico
16419	Dental Laboratory Product Packaging	New Mexico
16424	Denture Adhesives	New Mexico
16426	Denture Repair Materials	New Mexico
16429	Diagnostic Machinery and Equipment	New Mexico
16497	Implants - Temporary Teeth	New Mexico
16059	Impression Materials	New Mexico
16412	Instrument Used In Cosmetic Procedures - Disposable	New Mexico
16413	Instrument Used In Cosmetic Procedures - Reusable	New Mexico
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	New Mexico
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	New Mexico
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	New Mexico
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	New Mexico
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	New Mexico
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	New Mexico
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	New Mexico
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	New Mexico
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	New Mexico
16083	Materials Used In Teeth Restoration - Single Use	New Mexico
16492	Orthodontic Appliances - Parts	New Mexico
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	New Mexico
16422	Parts & Materials Used to Make Dental Models	New Mexico
16501	Post Kits	New Mexico
16502	Preformed Crowns and Bridges	New Mexico
16438	Rental - Dental Equipment Used in Treatment	New Mexico
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	New Mexico
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	New Mexico
16503	Temporary Crown & Bridge Materials	New Mexico