



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 New York, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the New York Exemption Certificate, **ST-121**.

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
16059	Impression Materials	New York
16060	Impression Supplies - Disposable	New York
16061	Impression Trays - Disposable	New York
16062	Impression Trays - Reusable	New York
16074	Staff Apparel - Masks - Disposable	New York
16082	Composite and Amalgam Filling Material	New York
16083	Materials Used In Teeth Restoration - Single Use	New York
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	New York
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	New York
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	New York
16411	Composite Veneer Material	New York
16412	Instrument Used In Cosmetic Procedures - Disposable	New York
16413	Instrument Used In Cosmetic Procedures - Reusable	New York
16416	Impression Supplies - Reusable	New York
16417	Consumables Used to Manufacture Dental Prosthetics	New York
16419	Dental Laboratory Product Packaging	New York
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	New York
16422	Parts & Materials Used to Make Dental Models	New York
16423	Specialty Clothing - Protective Gloves - Dental Lab	New York
16424	Denture Adhesives	New York
16426	Denture Repair Materials	New York
16429	Diagnostic Machinery and Equipment	New York
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	New York
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	New York
16433	X-Ray Aprons	New York
16438	Rental - Dental Equipment Used in Treatment	New York
16460	Dental Laboratory Supplies - Sale to a Dentist	New York
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	New York
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	New York
16468	Optional Maintenance Agreement - Dental Equipment Used in Treatment	New York
16469	Optional Warranty - Dental Equipment Used in Treatment	New York
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	New York
16492	Orthodontic Appliances - Parts	New York
16496	Bonding Agents	New York
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	New York
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	New York
16501	Post Kits	New York
16503	Temporary Crown & Bridge Materials	New York
16504	Earplugs - Disposable	New York
16505	Earplugs - Reusable	New York
16507	Lead Gloves - For Staff Use - Reusable	New York
16508	Protective Eyewear - For Patient Use - Disposable	New York
16509	Protective Eyewear - For Patient Use - Reusable	New York
16510	Protective Eyewear - For Staff or Patient Use - Reusable	New York
16511	Protective Eyewear - For Patient Use - Reusable	New York
16512	Specialty Clothing - Protective Latex Gloves - Dental	New York