



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 Vermont, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the Vermont Exemption Certificate, **S-3M**.

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
16093	Airway Tubes - Disposable	Vermont
16095	Airway Tubes - Reusable	Vermont
16053	Anesthetic Needles and Syringes - Disposable	Vermont
16055	Anesthetic Syringes - Reusable	Vermont
1723	Bandages - adhesive	Vermont
4645	Bandages - Elastic	Vermont
4528	Bandages - Medicated	Vermont
16067	Barrier Covers And Sleeves - Dental Instruments	Vermont
16068	Barrier Covers And Sleeves - Furniture And Equipment	Vermont
4447	Blood Collection - Accessories	Vermont
16427	Blood Glucose Monitor - Dental	Vermont
1476	Blood lancet	Vermont
16496	Bonding Agents	Vermont
16521	Breath Strips - Item Contains a Drug Facts Panel	Vermont
16089	Cleaning Brushes And Tools - Reusable	Vermont
16090	Cleaning Brushes And Tools - Single Use	Vermont
16442	Clip-on Magnifying Glasses - Dental	Vermont
16057	Cold Packs - Disposable	Vermont
16082	Composite and Amalgam Filling Material	Vermont
16411	Composite Veneer Material	Vermont
16417	Consumables Used to Manufacture Dental Prosthetics	Vermont
6559	Defibrillator	Vermont
6560	Defibrillator Accessories	Vermont
16445	Dental Dam Kits	Vermont
16446	Dental Equipment Cleaners	Vermont
16481	Dental Implant Kits	Vermont
26628	Dental Implants	Vermont
16419	Dental Laboratory Product Packaging	Vermont
16452	Dental Splint Materials	Vermont
16424	Denture Adhesives	Vermont
16426	Denture Repair Materials	Vermont
16429	Diagnostic Machinery and Equipment	Vermont
16066	Drug - Prescription	Vermont
16504	Earplugs - Disposable	Vermont
16505	Earplugs - Reusable	Vermont
1597	Electrodes	Vermont
16058	Electronic Anesthesia - Electrodes	Vermont
16453	Emergency Medical Equipment	Vermont
16454	Emergency Medical Supplies	Vermont
16455	First Aid Kits	Vermont
17670	Fluoride - Classified as a Device - Over-the-Counter	Vermont
17669	Fluoride - Classified as a Device - Prescription Only	Vermont
16456	Fluoride - Prescription Drug	Vermont
16458	Gel - Defibrillator/EKG	Vermont
1609	Heat pack	Vermont
16497	Implants - Temporary Teeth	Vermont
16059	Impression Materials	Vermont
16060	Impression Supplies - Disposable	Vermont
16061	Impression Trays - Disposable	Vermont
16070	Instrument Cleaning Supplies	Vermont
16412	Instrument Used In Cosmetic Procedures - Disposable	Vermont
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	Vermont
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	Vermont
16507	Lead Gloves - For Staff Use - Reusable	Vermont
16086	Light Shield Used In Restorative And Teeth Whitening Procedures - Disposable	Vermont
16500	Light Shield Used In Restorative And Teeth Whitening Procedures - Reusable	Vermont
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	Vermont
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	Vermont
16083	Materials Used In Teeth Restoration - Single Use	Vermont
16465	Mirrors - Used During Treatment - Disposable	Vermont

16466	Mirrors and Scopes - Used During Treatment - Reusable	Vermont
16523	Mouthwash - Item Contains a Drug Facts Panel	Vermont
16524	Mouthwash - Item Does Not Contain a Drug Facts Panel	Vermont
16468	Optional Maintenance Agreement - Dental Equipment Used in Treatment	Vermont
16469	Optional Warranty - Dental Equipment Used in Treatment	Vermont
16470	Oral Rinse - Non Medicated	Vermont
16492	Orthodontic Appliances - Parts	Vermont
16487	Parts - Surgical Equipment	Vermont
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	Vermont
16422	Parts & Materials Used to Make Dental Models	Vermont
16501	Post Kits	Vermont
16502	Preformed Crowns and Bridges	Vermont
16508	Protective Eyewear - For Patient Use - Disposable	Vermont
16511	Protective Eyewear - For Patient Use - Reusable	Vermont
16509	Protective Eyewear - For Patient Use - Reusable	Vermont
16510	Protective Eyewear - For Staff or Patient Use - Reusable	Vermont
16438	Rental - Dental Equipment Used in Treatment	Vermont
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	Vermont
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	Vermont
16076	Skin Adhesive	Vermont
16423	Specialty Clothing - Protective Gloves - Dental Lab	Vermont
16512	Specialty Clothing - Protective Latex Gloves - Dental	Vermont
16475	Splints & Slings - Not Used in Dental Treatment	Vermont
16074	Staff Apparel - Masks - Disposable	Vermont
16476	Sterilization Machinery & Equipment	Vermont
4691	Stethoscopes	Vermont
16477	Suction & Water Filtration Supplies	Vermont
16077	Surgical Instrument - Disposable	Vermont
16078	Surgical Instrument - Reusable	Vermont
16490	Surgical Scrub Brush - Medicated	Vermont
16079	Surgical Supply - Used Directly On Patient - Disposable	Vermont
16503	Temporary Crown & Bridge Materials	Vermont
146802	Thermometers - COVID-19	Vermont
16528	Toothpaste - Prescription	Vermont
16478	Wheelchair - Dental Office	Vermont
16489	Wound Care Drain - Dental	Vermont
16081	Wound Dressing	Vermont
16479	Wound Dressing - Absorbable	Vermont
16433	X-Ray Aprons	Vermont
16434	X-Ray Devices & Parts	Vermont
16063	X-Ray Film	Vermont