



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 West Virginia, unless a valid exemption certificate has been executed. To facilitate the exemption process, please furnish Benco with a copy of the West Virginia Exemption Certificate, **CST-250**.

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
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	West Virginia
16417	Consumables Used to Manufacture Dental Prosthetics	West Virginia
16419	Dental Laboratory Product Packaging	West Virginia
16460	Dental Laboratory Supplies - Sale to a Dentist	West Virginia
16424	Denture Adhesives	West Virginia
16426	Denture Repair Materials	West Virginia
16429	Diagnostic Machinery and Equipment	West Virginia
16504	Earplugs - Disposable	West Virginia
16505	Earplugs - Reusable	West Virginia
16059	Impression Materials	West Virginia
16060	Impression Supplies - Disposable	West Virginia
16416	Impression Supplies - Reusable	West Virginia
16061	Impression Trays - Disposable	West Virginia
16062	Impression Trays - Reusable	West Virginia
16412	Instrument Used In Cosmetic Procedures - Disposable	West Virginia
16413	Instrument Used In Cosmetic Procedures - Reusable	West Virginia
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	West Virginia
16431	Instrument Used in Diagnosis - Used Directly On Patient - Reusable	West Virginia
16498	Instrument Used in Making Temporary Restorations - Not Used Directly On Patient - Reusable	West Virginia
16491	Instrument Used In Orthodontic Procedures - Used Directly On Patient - Reusable	West Virginia
16499	Instrument Used In Restorative Procedures - Not Used Directly On Patient -	West Virginia
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	West Virginia
16084	Instrument Used In Restorative Procedures - Used Directly On Patient - Reusable	West Virginia
16507	Lead Gloves - For Staff Use - Reusable	West Virginia
16086	Light Shield Used In Restorative And Teeth Whitening Procedures - Disposable	West Virginia
16500	Light Shield Used In Restorative And Teeth Whitening Procedures - Reusable	West Virginia
16463	Machinery and Equipment Used in Treatment - Not Used Directly on Patient	West Virginia
16464	Machinery and Equipment Used to Manufacture Dental Prosthetics	West Virginia
16468	Optional Maintenance Agreement - Dental Equipment Used in Treatment	West Virginia
16469	Optional Warranty - Dental Equipment Used in Treatment	West Virginia
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	West Virginia
16422	Parts & Materials Used to Make Dental Models	West Virginia
16501	Post Kits	West Virginia
16508	Protective Eyewear - For Patient Use - Disposable	West Virginia
16511	Protective Eyewear - For Patient Use - Reusable	West Virginia
16509	Protective Eyewear - For Patient Use - Reusable	West Virginia
16510	Protective Eyewear - For Staff or Patient Use - Reusable	West Virginia
16438	Rental - Dental Equipment Used in Treatment	West Virginia
16423	Specialty Clothing - Protective Gloves - Dental Lab	West Virginia
16512	Specialty Clothing - Protective Latex Gloves - Dental	West Virginia
16073	Staff Apparel - Clothing - Disposable	West Virginia
16513	Staff Apparel - Clothing - Reusable	West Virginia
16074	Staff Apparel - Masks - Disposable	West Virginia
16433	X-Ray Aprons	West Virginia