

Iowa
Notice of Tax Exemption

Dear Customer,

It has been brought to our attention that certain items are taxable by Iowa sales and use tax law, unless a proper exemption certificate is provided. In the State of Iowa, products associated with the categories listed on the following page are taxable without a properly executed exemption certificate.

In order to exempt these items we will need a copy of the Iowa Exemption Certificate, **Form 31-014b**, completed and sent back to the Tax Department. The good news is we have made this process easy.

Please go to: <https://www.benco.com/benco-dental-exemption-certificate-information/> to view an example of your states completed certificate which will provide you with the necessary fields to be completed and other required wording. For your convenience we have also included a link to a blank copy of your states exemption certificate for you to print and complete.

At your earliest convenience, send your completed exemption certificate to the Benco Tax Team via the fax or email information provided below and your account will be updated to reflect this change. *Please be sure to include your customer number, contact name, and phone number at the top of your form in the event we have a question.*

Email: Tax@Benco.com

Fax: 570-602-5847

You are a valued customer, we appreciate your business and are committed to providing you with the best service possible. Please do not hesitate to contact us with any further questions or concerns.

Most sincerely,

Amy M. Yando

Tax Manager
570-602-7049 (office)
ayando@benco.com

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	IA
16095	Airway Tubes - Reusable	IA
16410	Anesthesia Delivery Systems And Parts - Not Used Directly On Patient	IA
16408	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Disposable	IA
16409	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Reusable	IA
16053	Anesthetic Needles And Syringes - Disposable	IA
16055	Anesthetic Syringes - Reusable	IA
573	ASP (SaaS) - Installation or Set-Up Fees - Separately Stated on Invoices - Business Use	IA
16347	ASP Software (SaaS) - Server Inside The State	IA
4645	Bandages - Elastic	IA
4528	Bandages - Medicated	IA
16427	Blood Glucose Monitor - Dental	IA
1476	Blood lancet	IA
16496	Bonding Agents	IA
16075	Bone Grafting Material	IA
16520	Breath Spray - Item Contains a Drug Facts Panel	IA
12589	Canned Software Delivered Electronically (Downloaded) - Business Use	IA
397	Canned Software Delivered in Tangible Form	IA
831	Canned Software Installation or Set-Up Fees - Delivered in a Tangible Format - Separately Stated on Invoices	IA
16480	Catheter - IV - Dental	IA
16082	Composite and Amalgam Filling Material	IA
16411	Composite Veneer Material	IA
64	Data Storage Services	IA
26628	Dental Implants	IA
16419	Dental Laboratory Product Packaging	IA
16452	Dental Splint Materials	IA
16426	Denture Repair Materials	IA
16065	Drug - Over-the-Counter	IA
16066	Drug - Prescription	IA
17670	Fluoride - Classified as a Device - Over-the-Counter	IA
17669	Fluoride - Classified as a Device - Prescription Only	IA
16457	Fluoride - Over-the-Counter Drug	IA
16456	Fluoride - Prescription Drug	IA
16497	Implants - Temporary Teeth	IA
16484	IV Kits And Supplies - Dental	IA
16483	IV Solution - Requires a Prescription - Dental	IA
16519	License of Electronically Delivered Canned Software - Business Use	IA
62	Mailing Lists: Delivered Electronically	IA

16083	Materials Used In Teeth Restoration - Single Use	IA
16523	Mouthwash - Item Contains a Drug Facts Panel	IA
16524	Mouthwash - Item Does Not Contain a Drug Facts Panel	IA
16485	Nasal Cannulas and Accessories - Dental	IA
5162	Optional Software Maintenance Agreement for Canned Software that Includes Elect	IA
6013	Optional Software Maintenance Agreement, Separately Stated Charges for Services	IA
16470	Oral Rinse - Non Medicated	IA
16471	Oral Rinse - Prescription Required	IA
16492	Orthodontic Appliances - Parts	IA
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	IA
16502	Prefomed Crowns, Implants, Bridges	IA
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	IA
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	IA
16076	Skin Adhesive	IA
17664	Software Used to Operate Dental Imaging Machinery - Electronic Delivery Method	IA
17663	Software Used to Operate Dental Imaging Machinery - Tangible Delivery Method	IA
16475	Splints & Slings - Not Used in Dental Treatment	IA
16503	Temporary Crown & Bridge Materials	IA
1582	Testing strips	IA
16526	Toothpaste - Non-Prescription - Item Contains a Drug Facts Panel	IA
16527	Toothpaste - Non-Prescription - Item Does Not Contain a Drug Facts Panel	IA
16528	Toothpaste - Prescription	IA
16478	Wheelchair - Dental Office	IA
16489	Wound Care Drain - Dental	IA
16479	Wound Dressing - Absorbable	IA