

**South Dakota
Notice of Tax Exemption**

Dear Customer,

It has been brought to our attention that certain items are taxable by South Dakota sales and use tax law, unless a proper exemption certificate is provided. In the State of South Dakota, 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 South Dakota Exemption Certificate, **Form EForm - 1932**, 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 you 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	SD
16408	Anesthesia Delivery Systems And Parts - Used Directly On Patient - Disposable	SD
16053	Anesthetic Needles And Syringes - Disposable	SD
1723	Bandages - adhesive	SD
4645	Bandages - Elastic	SD
4528	Bandages - Medicated	SD
16496	Bonding Agents	SD
16075	Bone Grafting Material	SD
16520	Breath Spray - Item Contains a Drug Facts Panel	SD
16521	Breath Strips - Item Contains a Drug Facts Panel	SD
16480	Catheter - IV - Dental	SD
16090	Cleaning Brushes And Tools - Single Use	SD
16091	Cleaning Supplies - Used Directly On The Patient - Disposable	SD
16057	Cold Packs - Disposable	SD
16082	Composite and Amalgam Filling Material	SD
16411	Composite Veneer Material	SD
26628	Dental Implants	SD
16452	Dental Splint Materials	SD
16424	Denture Adhesives & Liners	SD
16426	Denture Repair Materials	SD
16428	Diagnostic Exam Kits - Single Use	SD
16065	Drug - Over-the-Counter	SD
16066	Drug - Prescription	SD
16504	Earplugs - Disposable	SD
1597	Electrodes	SD
16058	Electronic Anesthesia - Electrodes	SD
16454	Emergency Medical Supplies	SD
16455	First Aid Kits	SD
17670	Fluoride - Classified as a Device - Over-the-Counter	SD
17669	Fluoride - Classified as a Device - Prescription Only	SD
16457	Fluoride - Over-the-Counter Drug	SD
16456	Fluoride - Prescription Drug	SD
1609	Heat pack	SD
16497	Implants - Temporary Teeth	SD
16059	Impression Materials	SD
16060	Impression Supplies - Disposable	SD
16061	Impression Trays - Disposable	SD

16412	Instrument Used In Cosmetic Procedures - Disposable	SD
16430	Instrument Used in Diagnosis - Used Directly On Patient - Disposable	SD
16085	Instrument Used In Restorative Procedures - Used Directly On Patient - Disposable	SD
16484	IV Kits And Supplies - Dental	SD
16483	IV Solution - Requires a Prescription - Dental	SD
16086	Light Shield Used In Restorative And Teeth Whitening Procedures - Disposable	SD
16083	Materials Used In Teeth Restoration - Single Use	SD
16465	Mirrors - Used During Treatment - Disposable	SD
16523	Mouthwash - Item Contains a Drug Facts Panel	SD
16485	Nasal Cannulas and Accessories - Dental	SD
16471	Oral Rinse - Prescription Required	SD
16492	Orthodontic Appliances - Parts	SD
16421	Parts & Materials Used in Making Dentures, Bridges, & Crowns	SD
16422	Parts & Materials Used to Make Dental Models	SD
16071	Patient Bibs And Drapes - Disposable	SD
1722	Petroleum jelly	SD
16502	Preformed Crowns, Implants, Bridges	SD
16508	Protective Eyewear - For Patient Use - Disposable	SD
17671	Sealants - Used to Prevent Tooth Decay - Over-the-Counter	SD
17666	Sealants - Used to Prevent Tooth Decay - Prescription Only	SD
16076	Skin Adhesive	SD
16475	Splints & Slings - Not Used in Dental Treatment	SD
16432	Supplies Used In Diagnostic Procedures - Used Directly On Patient - Disposable	SD
16088	Supplies Used In Restorative Procedures - Used Directly On Patient - Disposable	SD
16077	Surgical Instrument - Disposable	SD
16488	Surgical Kit	SD
16490	Surgical Scrub Brush - Medicated	SD
16079	Surgical Supply - Used Directly On Patient - Disposable	SD
16080	Sutures	SD
17665	Sutures - Absorbable	SD
16503	Temporary Crown & Bridge Materials	SD
16526	Toothpaste - Non-Prescription - Item Contains a Drug Facts Panel	SD
16414	Whitening Gel & Kits	SD
16415	Whitening Supplies & Trays - Used Directly on Patient - Single Use	SD
16489	Wound Care Drain - Dental	SD
16081	Wound Dressing	SD
16479	Wound Dressing - Absorbable	SD
16063	X-Ray Film	SD
16064	X-Ray Mounts	SD
16435	X-Ray Supplies - Dental - Comes in Contact with Patient	SD