

Quick Tips for the Dental Office



Taxable Dental Supplies

Do you offer dental supplies for patients to purchase for home use in your dental office? If so, you may be responsible for collecting sales and use tax to remit to the PA Department of Revenue. When dentists sell items separately from their professional services, they are required to collect sales tax; dentists are not required to collect sales tax on items that are given to the patient for use in the course of their treatment.

The PA sales tax rate is 6 percent. By law, a 1 percent local tax is added to purchases made in Allegheny County and 2 percent tax is added to purchases made in Philadelphia.

Here is a list of taxable and tax-exempt items in Pennsylvania.

A - Cr *Tax exempt items are italicized.*

vAbrasives - extra-oral

Acids - Intra-oral

Adhesives - Intra-oral

Adhesives - extra-oral

Alginate impression materials

Alloy, Filling material

Anesthetic electrodes - Intra-oral use, disposable

Anesthetic sharp - Intra-oral use, disposable

Aprons, X-ray

Articulating film, paper

Asepsis, pouches, bags

Bands - Orthodontic use

Bases, base plates - Intra-oral, restorative

Biohazards waste bags

Boilout solutions - Production activity use

Bonding agents - Production activities use

Bondlite - Cement activator

Bone grafting materials

Boutment - Implant

Brackets - Orthodontic use

Broaches - Disposable

Burs - Laboratory

Burs, diamond reusable

Burs, disposable

Catalyst - Filling material

Cavity liners

Cement - Production activities use

Cements

Centrix Onyx Black - Intra-oral use

Chair covers

Chairs

Cleaners, accessories

Cleaners, fresheners

Cleats - Orthodontic use

Coe Comfort - Relining denture material

Coldpac - White filling material

Compo Strips, disposable

Composite - Filling material

Composite material accessories

Compsan kit - Intra-oral use

Computer hardware

Computer software

Cotton pellets, rolls, gauze

Cotton products

Cover screw - Implant

Cover up - Pre-filling material

Crown & bridge system

Crown forms - Intra-oral use

Crowns

D3 - Im *Tax exempt items are italicized.*

D3 dressings, disposable

Debubbler

Delton - Filling hardner

Delton pit and fissure - Sealant

Dental equipment, chairs, units

Dental floss - Treatment

Dentin - Filling material

Dentures

DF54 - X-ray film

Diazepam - Injectable drug

Die lubes - Production activity use

Die spacers

Die stones - Disposable

Disclosing solutions - Treatment

Disinfectants

Dispensers - Dispersaloy filling

Dispers cap

Disposable garments

Dowel aids - Production activity use

Drill bits, reusable

Drill burs, not reusable

Duplicating materials - Teeth

Durablend Bioform - Hardener

Durelon

Dycal

Elastics - Orthodontic use

Endodontic filling materials

Enzymatic solutions

Epoxies - Production activity use

*Equipment, single use - Not used in
production activity*

Equipment, reusable

ERA attachments - Intra-oral use

ERA silicone - Intra-oral use

Etch arch - Implant

Etch gel - Production activity use

Etching gel - Intra-oral use

Expansion screws - Orthodontic use

Eye protection

Eyelet - Implant

Faceware, protective

Fent - Drug

Files - Disposable intra-oral

Filling materials

Film hangers

Finishing products - Production activity use

FLC kit - Filling material

Flexi kit- Root canal post

Floss and threader - Treatment

Fluoride, pastes and solutions - Treatment

Fluxes

Fortify, FRL - Resin/sealant

Full CST - Crown

Gas dispensing equipment

Gel foam 40 cm - Implant

Germicide

Gingi pak

Glasses, protective

Gloves, latex or vinyl

Gold, platinum, silver

Gowns, reusable

Gutta percha - Root canal filling material

Gypsums - Production activity use

Hand instruments, reusable

Hand scrubs

Hand tools

Handpiece covers

Handpiece, contra angles

Healing cap - Implant

Heilo-molar - Filling material

Heilolink - Filling material

Hemodent, Stops bleeding

Herculite XR enamel

Hex hood set - Implant

Hooks - Orthodontic use

Hydrosil - Intra-oral use

Hygiene models

Hypo cal - Tooth base prescription liner

Hypodermics, disposable

Impregum, disposable - Intra-oral use

Im - Sr *Tax exempt items are italicized.*

Impression material - Intra-oral use

Impression material trays

Impression materials - Production activity use

Impression trays, disposable - Intra-oral use

Instrumentation, reusable

Insure colors - Filling material

Investment ring liners - Production activity use

Investments - Production activity use

IPN bioblend - Denture

IRM caps - Temporary fillings

IRM ivory - Filling materials

Irrigating solutions - Production activity use

Irrigating solutions - Intra-oral use

Jeltrate, disposable - Intra-oral use

Keta-Cem - Filling material

Laboratory equipment

Laboratory products

Lamps

Light curing wand covers

Light handle covers

Liners - Production activity use

Link Plus - Implant screws

Lotions

Masks - Production activity use

Matrices

Matrix strips, bands - Disposable

Medications

Mercury

Metal prime - Intra-oral use

Minikin - Pins

Mirrors

Model hardeners - Production activity use

Monogram- Intra-oral gold cast to crowns

Mora mouthguards - Dentures

Mouthwashes - Treatment

Napkins, patient

Needles/syringes, disposable

Night splints - Mouthguard

Non prescription drugs

Obturator - Root canal sealant

Office equipment

Office furniture

Office supplies

Operative instruments, disposable

Organizers

Orthodontic appliance

Orthodontic ligatures

OSHA manuals

Paper bibs

Paper cups

Patterns - Production activity use

Perio dressings

Permaridge - Implant

Permite double spill - Filling material

Pins, posts - Intra-oral use

Plaster, gypsum

Polishing pastes - Intra-oral use

Polishing products - Production activity use

Prescription drugs

Prisma - Filling material

Prophy angles, disposable

Prophy brushes, disposable

Prosthesis, pins, posts, points - Disposable

Reamers - Developer

Redichem

Reline materials - Filling materials

Resin bonded refill

Retraction cords

Rubber dams

Safety labels

Safety monitors

Safety signs - Intra-oral use

Screws

Sealants - Production activity use

Separator mediums

Sharps containers - Porcelain resin, intra-oral use

Silantor

Silicone sprays - Filling materials

Silux - Temporary crown material

Snap liquid - Temporary crown material

Snap powder

Soaps

Sol set mini drip I.V.

Solvents

Splint materials

Sponges

Sponges, cleaning - Intra-oral use

Sport special

Springs - Athletic mouthguard

Sprues - Orthodontic use

SR orthotype

SS - Zinc *Tax exempt items are italicized.*

SS wire, stainless steel - Dentures
Sterile tests, indicators - Intra-oral use
Sterilization bags, pouches
Sterilization solutions
Surfactants
Surgical gowns
Surgical soaps, lotions
Sutures
Sutures, gut, chromic
Syringes, disposable
Tape
Teeth - gold, alloy, porcelain
Telephone systems
Tenure solution - Intra-oral use
Tissue conditioners
TMS kit - Pins, intra-oral use
Tooth demonstration models
Tooth polishing cups, disposable
Toothbrushes - Treatment
Towels
Triad reline - Implant sealer
Tubing
Ultrasonic solutions
Unidose kit - Individual filling material
Vacuum system cleaners
Viso dispers - Filling materials
Vivosit - Dentures
Wax bites
Waxes
Wedges - Intra-oral use
White and Brite - In-house tooth bleaching kit
Wires - Orthodontic use
X-ray covers
X-ray machines
X-ray solutions
Zinc phosphate - Filling material

For additional information, please see the Department of Revenue's website at: <https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/Pages/default.aspx>.