

# Denturists

## Denturists

This guide is intended to help denturists licensed under Chapter 18.30 Revised Code of Washington (RCW) understand their excise tax liability in the state of Washington.

For more information or answers to any specific questions about Washington taxes, please [contact us](#)

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## Making dentures and other dental products

Making dental casts, dentures, and other dental prostheses is considered a manufacturing activity. Gross income from making dentures and other products is subject to B&O tax under the Manufacturing classification based on the value of the products. For items sold, this is the selling price. For items used in producing the item sold, this is total costs.

You must also report B&O tax under either the Wholesaling or Retailing classification on your sales of manufactured products.

### Multiple activities tax credit

You may claim a [multiple activities tax credit](#) (MATC) for items that are manufactured and sold in Washington so that B&O tax is only paid once.

### Additional resources

[Manufacturing guide](#)

## References

[RCW 82.04.240](#) Tax on manufacturers

[WAC 458-20-112](#) Value of products

[WAC 458-20-136](#) Manufacturing, processing for hire, fabricating

[WAC 458-20-19301](#) Multiple activities tax credits

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## Personal Property Tax

Personal property tax is due on most property used in conducting business. Personal property includes all assets and supplies used by the business. It does not include inventory held for sale. Examples of items that are subject to personal property tax include chairs, dental tools, suction systems, and computers.

You do not pay personal property tax on the excise tax return. This tax is administered by your county assessor. Please see our [Personal Property Tax Brochure](#) for more information.

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## Purchases

Generally, denturists must pay retail sales tax on purchases of equipment and supplies used in providing their services. If the seller does not collect sales tax, you must report use tax. Examples of items subject to retail sales or use tax include, but are not limited to:

- Dental instruments such as mouth mirrors, explorers, and drills.
- Denture curing units.
- Air suction and compressor units.
- Materials used in creating dental casts or molds.

## Ingredients, components, and items for resale

You do not have to pay retail sales or use tax on items that are purchased for resale, such as denture adhesive, denture cleaners, etc. Additionally, you do not have to pay sales tax on items that become part of the products you sell. You may use your reseller permit for these purchases.

If you paid retail sales tax on ingredients, components, or items you resell, you may claim a [Taxable Amount for Tax Paid at Source](#) deduction from the retail sales tax classification when you report your sales. This deduction does not apply to your B&O tax. You must keep copies of invoices or receipts to support the amount claimed as a deduction.

## Manufacturing machinery and equipment sales/use tax exemption

You do not have to pay sales or use tax on machinery and equipment used to make dentures and other products that you sell. To qualify for this exemption, the machinery and equipment must have a useful life of one year or more. This exemption also applies to charges for labor and services for installing, repairing, cleaning, altering, or improving exempt machinery and equipment.

To claim this exemption, you must give your vendor a completed [Manufacturer's Sales and Use Tax Exemption Certificate](#).

## Additional resources

[Manufacturing guide](#)

## References

[WAC 458-20-102](#) Reseller permits

[WAC 458-20-178](#) Use tax

[WAC 458-20-13601](#) Manufacturers and processors for hire-Sales and use tax exemptions for machinery and equipment

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## Sales of products

Generally, gross income from sales of tangible personal property to consumers is subject to business and occupation (B&O) tax under the retailing classification and you must collect retail sales tax.

### Dentures and other prostheses

You do not have to collect sales tax from consumers on sales of dentures or other devices that meet the definition of a prosthetic device.

Additionally, you do not have to collect sales tax on sales of dental prostheses to dentists, other medical practitioners, nursing homes, hospitals, etc., when they provide a [Sales Tax Exemption Certificate for Health Care Providers](#). The certificate must be properly completed, with the “Dental prostheses” box checked and a general description of the items written in the space.

You will report such sales under both the Retailing B&O and Retail Sales tax classifications and then take a [Prescription Drugs/Hearing Aids/Lenses/Etc.](#) deduction from the retail sales tax classification only.

### Mouth guards

Mouth guards that merely provide protection or enhancement in a sports environment do not qualify as dental prostheses. You must collect sales tax on sales of these types of mouth guards.

However, a mouth guard that is created for a specific person and is used by that person as a night guard to prevent chronic tooth grinding during sleep is a dental prosthesis and is exempt from sales and use tax.

### Wholesale sales

Gross income from sales of products to other businesses who will resell those products is subject to B&O tax under the wholesaling classification when the buyer provides a valid [reseller permit](#). If the buyer does not provide a valid reseller permit or other approved exemption certificate, you must collect retail sales tax. You must keep copies of reseller permits for 5 years.

### Definitions

*Prosthetic device* means a replacement, corrective, or supportive device, including repair and replacement parts, worn on or in the body to do any of the following:

- Artificially replace a missing part of the body.
- Prevent or correct a physical deformity or malfunction.
- Support a weak or deformed part of the body.

### References

[RCW 82.08.0283](#) Exemptions – Certain medical items

[WAC 458-20-102](#) Reseller permits

[WAC 458-20-18801](#) Medical substances, devices, and supplies for humans—Drugs prescribed for human use—Medically prescribed oxygen—Prosthetic devices—Mobility enhancing equipment—Durable medical equipment.

## Working with/employing an in-house dentist/oral surgeon

Use tax is a tax imposed on the use of tangible personal property in Washington when sales tax has not been paid. It is computed at the same rate as the sales tax. Unless specifically exempt by law, all tangible personal property purchased or used in this state is subject to either the sales tax or use tax, but not both, regardless of where or from whom the property is purchased.

### Dental casts, models, and other items manufactured by denturists for commercial or industrial use

Denturists typically manufacture dental casts, models, or other items that they use in producing or fabricating dentures or other products. Denturists are considered the consumer of these items and therefore are liable for use tax on the value of these items. See [WAC 458-20-112](#) for information regarding the value of products.

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## Special Circumstance: Denturist Businesses that Employ or Work with In-House Dentists/Oral Surgeons

Some denturist businesses may employ or work with an in-house dentist or oral surgeon. The dentist or oral surgeon performs dental services separate and apart from the denturist's activities. Customers that receive dentures from the denturist may or may not receive services from the dentist or oral surgeon.

If you employ or work with an in-house dentist or oral surgeon, you must keep adequate records and documentation to show the services provided by the dentist/oral surgeon are separate from the denturist services you provided.

If you are able to separate the services provided by the dentist/oral surgeon from the services you provide, you may report the services provided by the dentist/oral surgeon under the [Service and other activities](#) business and occupation (B&O) tax classification. Your charges for manufacturing dentures remain subject to B&O tax under the Manufacturing and Wholesaling or Retailing classifications.

If you are unable to separate the services provided by the dentist/oral surgeon from your denturist services:

- All charges, including charges for the manufacturing of dentures, are subject to B&O tax under the Service and other activities classification.
- You must pay retail sales tax on all purchases of equipment and supplies, including those that become components of dentures, unless specifically exempt by law.
- You are not eligible to make purchases using the [Manufacturer's Sales and Use Tax Exemption Certificate](#)

**Example:** A denturist who owns their own office also employs an in-house dentist. A customer interested in purchasing dentures visits the office. After a consultation with the denturist, it is determined the customer must have dental work done prior to their dentures being made. The in-house dentist performs the necessary dental work and bills the customer for the dental services. The denturist then manufactures the customer's dentures. Because they kept detailed records and were able to separate the services provided by the dentist, the denturist may bill the customer for the dental services separately.

In this situation, the denturist kept adequate records to show the services provided by the dentist were separate from their services. The denturist would report this transaction as follows:

- Gross income from the sale of dentures is subject to B&O tax under the Manufacturing and Retailing classifications and eligible for the multiple activities tax credit.
- Gross income from the dental work performed is subject to B&O tax under the Service and Other Activities classification.

**References**

[WAC 458-20-151](#) Dentists, audiologists, and other health care providers—Dental laboratories and dental technicians.