



Dentists

How Do Wisconsin Sales and Use Taxes Affect Your Business?

TABLE OF CONTENTS

	Page
1. INTRODUCTION	3
A. General	3
2. NATURE OF SALES AND USE TAX	3
A. Who is Subject to Sales Tax?	3
B. What is Taxable?	4
C. What is Use Tax?	4
D. Seller's Permit	4
3. DEFINITIONS	4
4. SALES BY DENTISTS	5
A. Charges for Dental Services Are Not Taxable	5
B. Charges for Tangible Personal Property Transferred with Dental Services Are Not Taxable	5
C. Charges for Drugs by a Licensed Dentist to a Patient Are Not Taxable	6
D. Taxable Sales of Tangible Personal Property	6
5. OCCASIONAL SALES	7
6. DENTIST'S PURCHASES	7
A. Taxable Purchases	7
B. Nontaxable Purchases	9
7. DENTAL LABS	12
8. KEEPING AWARE OF NEW SALES AND USE TAX DEVELOPMENTS	12
9. DO YOU HAVE QUESTIONS OR NEED ASSISTANCE	13

IMPORTANT CHANGES SINCE LAST REVISION

Occasional sales exemption expanded. Beginning with sales made in 2018, the threshold for taxable sales in the definition of "occasional sales" increased from \$1,000 to \$2,000. Part 5.

Internet access services no longer taxable. Part 6.B.(5).

Appendix removed. The appendix for the exemption certificate was removed. See [Exemption Certificates](#) for certificate options.

See the [Sales Tax Rate Chart](#) for current sales tax rates in Wisconsin. Recent rate changes include:

- Racine County imposes 0.5% county sales and use tax, effective April 1, 2025.
- Manitowoc County imposes 0.5% county sales and use tax, effective January 1, 2025.
- Milwaukee County tax rate increased from 0.5% to 0.9%, effective January 1, 2024.
- City of Milwaukee imposed a 2% city tax, effective January 1, 2024.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of October 31, 2025: ch. 77, [Wis. Stats.](#), and ch. Tax 11 [Wis. Adm. Code](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

1. INTRODUCTION

A. General

This publication explains how Wisconsin state sales and use taxes affect dentists. The publication includes examples of taxable and nontaxable sales and purchases.

The information in this publication relates to the state's 5% sales and use tax. Certain sales and purchases by dentists that are subject to the 5% state sales or use tax may also be subject to the 0.5% or 0.9% county and the 2% city of Milwaukee sales or use taxes. Additional information about these taxes is contained in the following:

- [Publication 201](#), *Wisconsin Sales and Use Tax Information*.
- [Sales Tax Rate Chart](#) - Lists the total state, county, and city sales and use tax rates.

2. NATURE OF SALES AND USE TAX

A. Who is Subject to Sales Tax?

Persons making retail sales of taxable products or services in Wisconsin are required to remit Wisconsin sales tax on these sales, unless an exemption applies. A seller making taxable sales may collect the tax from the consumer or user (i.e., the purchaser).

Department stores and restaurants are examples of retailers that sell taxable products and services. However, dentists may also make sales of taxable products and services.

B. What is Taxable?

Sales, licenses, leases, and rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, certain digital goods, and certain services are subject to the Wisconsin state sales tax.

Note: Certain sales by a dentist are exempt from tax. See Part 4. for examples.

For further information about these taxable products and services, see [Publication 201](#), *Wisconsin Sales and Use Tax Information*.

C. What is Use Tax?

Use tax is imposed upon the storage, use, or other consumption in Wisconsin of taxable products and services for which sales tax was not paid, unless an exemption applies. Use tax is also imposed upon a purchaser when products are purchased without tax for an exempt purpose or without tax from an out-of-state company (e.g., online purchases where the seller did not charge Wisconsin sales tax) and are used in Wisconsin by the purchaser in a taxable manner. Therefore, a dentist may be subject to use tax on its purchases if the seller did not charge Wisconsin sales tax.

The use tax rate is the same as the sales tax rate and is based on the purchase price of the product. Part 6. provides examples of purchases by a dentist that are subject to Wisconsin use tax.

D. Seller's Permit

A seller's permit shows that a person is properly registered with the Department of Revenue to make taxable sales. A retailer making sales of taxable products or services at retail in Wisconsin must register with the department.

See Part 3. of [Publication 201](#), *Wisconsin Sales and Use Tax Information*, for information about how to obtain a seller's permit.

Information about filing sales and use tax returns is also provided in [Publication 201](#), Part 8.

Note: A dentist does not need a seller's permit if none of its sales are taxable. See Part 4. for information about when a dentist's sales and services are taxable.

3. DEFINITIONS

- "Drug" means a compound, substance, or preparation, or any component of them, other than food and food ingredients, dietary supplements, or alcoholic beverages, to which any of the following applies:
 - (a) It is listed in the United States Pharmacopoeia, Homeopathic Pharmacopoeia of the United States, or National Formulary, or any supplement to any of them.
 - (b) It is intended for use in diagnosing, curing, mitigating, treating, or preventing a disease.
 - (c) It is intended to affect a function or structure of the body.
- "Manufacturing" means the production by machinery of a new article of tangible personal property or item or property under sec. 77.52(1)(b) or (c), Wis. Stats., with a different form, use, and name from existing materials, by a process popularly regarded as manufacturing, and that begins with conveying raw materials and supplies from plant inventory to the place where work is performed in the same plant and ends with conveying finished units of tangible personal property or item or property under sec. 77.52(1)(b) or (c), Wis. Stats., to the point of first storage in the same plant.

Manufacturing includes conveying work in progress directly from one manufacturing process to another in the same plant; testing or inspecting, throughout the manufacturing process, the new article of tangible personal property or item or property under sec. 77.52(1)(b) or (c), Wis. Stats., that is being manufactured; storing work in progress in the same plant where the manufacturing occurs; assembling finished units of tangible personal property or item or property under sec. 77.52(1)(b) or (c), Wis. Stats.; and packaging a new article of tangible personal property or items or property under sec. 77.52(1)(b) or (c), Wis. Stats., if the manufacturer, or another person on the manufacturer's behalf, performs the packaging and if the packaging becomes part of the new article as it is customarily offered for sale by the manufacturer.

Manufacturing does not include storing raw materials or finished units of tangible personal property or items or property under sec. 77.52(1)(b) or (c), Wis. Stats., research or development, delivery to or from the plant, or repairing or maintaining plant facilities.

- "Prosthetic device" means a replacement, corrective, or supportive device, including the repair parts and replacement parts for the device, that is placed in or worn on the body to artificially replace a missing portion of the body; to prevent or correct a physical deformity or malfunction; or to support a weak or deformed portion of the body.

4. SALES BY DENTISTS

A. Charges for Dental Services Are Not Taxable

Charges by dentists for dental services for human beings are not subject to Wisconsin sales tax.

B. Charges for Tangible Personal Property Transferred with Dental Services Are Not Taxable

(1) A dentist's separate charge for products that are provided to patients in conjunction with dental services is not taxable. Examples include (this list is not all-inclusive):

- Bandages
- Cotton
- Gauze
- Retainers
- Teeth guards (i.e., used for patients who grind their teeth)
- Teeth whitening trays

Example: Dentist Office provides a teeth whitening dental service to Patient. On the invoice to Patient, Dentist Office has separate line charges for the teeth whitening dental service, teeth whitening gel, and teeth whitening trays. The sale by Dentist Office of the teeth whitening dental service is not subject to Wisconsin sales or use tax. The sale by Dentist Office of the teeth whitening gel and teeth whitening trays provided in conjunction with the teeth whitening dental service is also not subject to Wisconsin sales or use tax. Dentist Office is subject to Wisconsin sales or use tax on its purchase of the teeth whitening trays that it uses in providing the teeth whitening dental service. Dentist Office is not subject to tax on its purchase of the teeth whitening gel because Dentist Office is purchasing a drug that it uses in providing the teeth whitening dental service to Patient.

See Part 6.A.(1)(b) for the tax treatment of a dentist's purchase of tangible personal property transferred with dental services. In addition, see Part 6.B.(2) for information on drugs sold to dentists.

(2) Charges by dentists for products specifically designed for a human patient, including parts and accessories for those products, which are installed in a patient's mouth are not subject to Wisconsin sales tax. Examples include (this list is not all-inclusive):

- Artificial teeth
- Bridges
- Crowns
- Fillings
- Inlays

See Part 6.B.(1) for the tax treatment of a dentist's purchase of prosthetic devices.

C. Charges for Drugs by a Licensed Dentist to a Patient Are Not Taxable

Charges for drugs that are furnished by licensed dentists to patients who are human beings for treatment of the patients are not subject to Wisconsin sales tax. Examples include (this list is not all-inclusive):

- Analgesics
- Anesthetics
- Antibiotics, including creams and ointments
- Fluoride
- Mouthwash
- Teeth whitening gels
- Toothpaste

Note: If a dentist sells over-the-counter drugs (e.g., ibuprofen, mouthwash, toothpaste) to customers without also providing dental services, its sales of these drugs are taxable.

See Part 6.B.(2) for information related to a dentist's purchase of drugs.

D. Taxable Sales of Tangible Personal Property

Charges by dentists for items that are sold without dental services are subject to Wisconsin sales tax. Examples include (this list is not all-inclusive):

- Dental floss
- Mouth guards, including custom fit mouth guards (i.e., used by persons engaged in athletic activities)
- Teeth whitening strips
- Toothbrushes

Note: Sales of tangible personal property by a person who does not hold and is not required to hold a seller's permit may be exempt from Wisconsin sales tax if they qualify as occasional sales. See Part 5 for information on occasional sales.

5. OCCASIONAL SALES

Sales of items listed in Part 4.D. may be exempt from Wisconsin sales and use tax as occasional sales if certain conditions are met. If a dentist's sales qualify for the occasional sale exemption, the dentist is not required to remit Wisconsin sales tax on such sales.

Note: A dentist is required to pay Wisconsin sales or use tax on its purchases of tangible personal property and taxable services which it resells as exempt occasional sales.

A dentist qualifies for the occasional sale exemption if:

- It does not hold and is not required to hold a Wisconsin seller's permit, and
- It meets either Condition 1 or Condition 2 (below).

Condition 1 - Its taxable sales of tangible personal property and taxable services are less than \$2,000 during the calendar year. Taxable sales means total taxable receipts from sales of taxable products and services, after subtracting allowable deductions.

Example: Dentist Office does not hold a Wisconsin seller's permit. Dentist Office sells toothbrushes during the year totaling \$2,200 in sales. Fully completed exemption certificates were provided to Dentist Office for \$300 of these sales. Dentist Office did not sell any other tangible personal property or taxable services during the year.

Dentist Office's sales of toothbrushes qualify for the occasional sale exemption because Dentist Office's taxable sales were less than \$2,000 (i.e., \$2,200 - \$300 = \$1,900). **Note:** Since Dentist Office's sales of toothbrushes qualify for the occasional sale exemption, Dentist Office is not required to charge sales tax to the purchaser. However, Dentist Office is required to pay Wisconsin sales or use tax on its purchase price of the toothbrushes it sells.

Condition 2 - Its taxable sales of tangible personal property and taxable services are \$2,000 or more during the calendar year, but (a) its sales of such property and services are isolated and sporadic, and (b) the facts and circumstances support the inference that the dentist is not pursuing a business or part-time business as a vendor of tangible personal property or taxable services.

Example: Dentist Office does not hold a seller's permit. Dentist Office sells one piece of used equipment for \$10,000. Dentist Office makes no other sales of tangible personal property or taxable services during the calendar year.

Although Dentist Office's taxable sales are more than \$2,000, its sale of the used equipment is exempt from Wisconsin sales and use tax because (a) the sales occur on an isolated and sporadic basis (e.g., only one taxable sale in the year), and (b) the facts and circumstances support the inference that Dentist Office is not pursuing a business or part-time business as a vendor of tangible personal property or taxable services (i.e., Dentist Office makes no other sales of tangible personal property or taxable services).

Additional information about the occasional sales exemption is provided in the [Occasional Sale Exemption](#) common questions page.

6. DENTIST'S PURCHASES

A. Taxable Purchases

Taxable purchases by a dentist include the following (this list is not all-inclusive):

Note: If Wisconsin sales tax is not charged by the supplier of the property, item, good, or taxable service, Wisconsin use tax must be reported and paid by the dentist to the Wisconsin Department of Revenue on its *Wisconsin Sales and Use Tax Return* ([Form ST-12](#)) or *Consumer Use Tax Return* ([Form UT-5](#)).

(1) Tangible personal property and digital goods

The following are examples of tangible personal property and digital goods purchased by dentists which are subject to Wisconsin sales or use tax (these lists are not all-inclusive):

(a) Office equipment and supplies

- Advertising brochures and literature, except:
 - advertising and promotional direct mail,
 - certain catalogs and their mailing envelopes, and
 - certain printed advertising materials transported outside Wisconsin by the printer or the dentist (see [Publication 235](#), *Advertising Companies*)
- Appointment reminder cards
- Cleaning supplies
- Communication equipment such as intercoms and telephones
- Computers and computer supplies
- Copy machines and supplies
- Digital music downloads
- Office furniture
- Paper, pens, and pencils
- Prewritten computer software (e.g. accounting and billing software)
- Televisions

(b) Equipment and supplies used by dentist in providing services to patients

- Bandages
- Bibs
- Cotton
- Dental equipment
- Facemasks
- Forceps
- Gauze
- Gowns
- Lab equipment
- Plastic sheets used to make retainers
- Prewritten computer software (e.g. CAD, CAM)
- Rubber gloves
- Scissors
- Surgical instruments
- Teeth whitening trays (see Part 6.B.(2) for information on a dentist's purchase of teeth whitening gels)

- Tongue depressors
- Tools
- Uniforms and scrubs
- X-ray machines

Note: Items purchased and **used** by dentists in providing nontaxable dental services are subject to Wisconsin sales and use tax. Dentists are deemed the consumers of tangible personal property they furnish to patients in providing dental services, except for the items listed in Part 6.B.(1) and (2).

(c) Promotional items

If a dentist purchases taxable products (e.g., dental floss, stickers, toothbrushes) and gives them to its customers for no charge, the dentist's purchase of the products is taxable. If the dentist did not pay sales tax to the seller when buying the products, the dentist owes Wisconsin use tax on its purchases of the products.

Example 1: Dentist Office buys toothbrushes without tax for resale. Dentist Office gives a toothbrush for no charge to each patient who receive dental services. Dentist Office owes Wisconsin use tax on its purchase of the toothbrushes that it gives away.

Example 2: Dentist Office buys cartoon stickers from a vendor located outside Wisconsin and does not pay any sales or use tax to the vendor. Dentist Office gives a sticker to each child who receives dental services. Dentist Office owes Wisconsin use tax on its purchase of the stickers.

(2) Services

The following are examples of services purchased by dentists which are subject to Wisconsin sales or use tax (this list is not all-inclusive):

- Cable and satellite television
- Inspecting, repairing, and maintaining tangible personal property (e.g., computers, dental equipment, furnaces, water softeners, water heaters)
- Landscaping
- Telephone service

B. Nontaxable Purchases

Nontaxable purchases by dentists include the following (this list is not all-inclusive):

(1) Prosthetic devices sold to dentists

Purchases by dentists of prosthetic devices installed in a patient's mouth, including accessories for such devices, that are used for a human being are not subject to Wisconsin sales or use tax. Examples include (this list is not all-inclusive):

- Bands
- Bonding agents used in conjunction with fillings
- Brackets
- Bridges

- Crowns
- Crown cement
- Dentures
- Fillings, including gold, silver, amalgam, and other alloys
- Implants
- Inlays
- Positioners
- Retainers
- Space maintainers
- Temporary crowns
- Veneers
- Wire

Note: Purchases of raw materials by a dentist who will use the raw materials to make prosthetic devices are subject to Wisconsin sales or use tax because the raw materials are not prosthetic devices at the time of purchase.

Example 1: Dentist Office purchases plastic sheets that will be used to make retainers for human patients. As part of the dental services, Dentist Office uses the plastic sheets to specifically design retainers for patients. The purchase of the plastic sheets by Dentist Office is subject to Wisconsin sales or use tax because Dentist Office is not purchasing a prosthetic device.

Example 2: Same facts as Example 1, except instead of making the retainers for patients, Dentist Office purchases the specifically designed retainers from Dental Lab. The purchase of the retainers by Dentist Office from Dental Lab is not subject to Wisconsin sales or use tax because Dentist Office is purchasing prosthetic devices.

Example 3: Dentist Office purchases plastic sheets that will be used to make custom mouth guards that will be used to protect the teeth by persons engaged in athletic activities (not in conjunction with a dental service). Dentist Office may purchase the plastic sheets to make the custom mouth guards without tax by furnishing the supplier a fully completed [exemption certificate](#), claiming resale. The sale of the mouth guard by Dentist Office to customers is subject to Wisconsin sales or use tax because the custom mouth guard is tangible personal property and not a prosthetic device. Dentist Office's taxable sales price includes its charge for the mouth guard and its charge for labor to customize it.

Example 4: Dentist Office purchases CEREC block that will be used by Dentist Office to make a crown for Patient. As part of the dental service, Dentist Office specifically designs a crown and installs it in Patient's mouth. The purchase of the CEREC block by Dentist Office is subject to Wisconsin sales or use tax because Dentist Office is not purchasing a prosthetic device.

Example 5: Same facts as Example 4, except instead of making the crown for Patient, Dentist Office purchases the specifically designed crown from Dental Lab. The purchase of the crown by Dentist Office from Dental Lab is not subject to Wisconsin sales or use tax because Dentist Office is purchasing a prosthetic device.

(2) Drugs sold to dentists

Purchases of drugs by a dentist used in the treatment of human beings are not subject to Wisconsin sales or use tax. Examples include (this list is not all-inclusive):

- Analgesics (e.g., acetaminophen, ibuprofen, hydrocodone)
- Anesthetics (e.g., ketamine, lidocaine, nitrous oxide, oxygen)
- Antibiotics (e.g., amoxicillin, clindamycin, doxycycline, erythromycin, penicillin)
- Antibiotic creams and ointments
- Bone regeneration materials
- Fluoride
- Mouthwash and mouth rinse (e.g., chlorhexidine)
- Oxygen
- Sedation medicines (e.g., fentanyl, hydroxyzine)
- Teeth whitening gel (see Part 6.A.(1)(b) for information on a dentist's purchase of teeth whitening trays)
- Toothpaste

(3) Tangible personal property to be resold

Dentists generally owe sales or use tax on their purchase of products they use in providing dental services, with the exception of the products listed in (1) and (2), above.

If a dentist sells products (e.g., dental floss, mouth guards, toothbrushes) without providing dental services, its sales of these products are taxable, unless an exemption applies (e.g., occasional sale exemption). A dentist may purchase such products without tax, for resale. In order to purchase these items without tax, a dentist must provide its supplier with a fully completed [exemption certificate](#), claiming resale.

Note: If a dentist's sale of products qualifies for the occasional sale exemption, as explained in Part 5., the dentist may not purchase these products without tax for resale. Rather, the dentist must pay sales or use tax on its purchase of these products.

(4) Amalgam separators

Purchases by dentists of amalgam separators that remove or reduce particles of amalgam from wastewater are not subject to Wisconsin sales or use tax. The amalgam separator is tangible personal property which becomes a component part of an industrial waste treatment facility. The exemption includes replacement parts, chemicals, and supplies used or consumed in operating the amalgam separator. In addition, services related to the installation, repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection and maintenance of the exempt amalgam separators are also exempt.

Note: The exemption only relates to dentists who dispose of the amalgam. If a dentist collects and sells the amalgam, the exemption for the separators, chemicals, and supplies does not apply.

Example 1: Dentist Office purchases an amalgam separator from Supplier, a Wisconsin retailer. Dentist Office hires Plumber to install the amalgam separator. Dentist Office may purchase the amalgam separator without tax from Supplier by furnishing Supplier with a fully completed [exemption certificate](#) claiming the property is exempt as a component part of an industrial waste treatment facility. Dentist Office may purchase the installation services from Plumber without tax by furnishing Plumber with an exemption

certificate claiming the services are exempt because the installation service relates to property that is exempt.

Example 2: Dentist Office contracts with Plumber to furnish and install an amalgam separator. Plumber may purchase the amalgam separator without tax by furnishing the seller with an [exemption certificate](#) claiming the sale is for resale. Dentist Office may purchase the amalgam separator without tax from Plumber by furnishing Plumber with a fully completed exemption certificate claiming the property is exempt as a component part of an industrial waste treatment facility. In addition, Dentist Office may purchase the installation services of Plumber without tax by furnishing Plumber with an exemption certificate claiming the services are exempt because the installation service relates to property that is exempt.

Example 3: Dentist Office has installed an amalgam separator that uses a filter to trap amalgam particles. The filter needs to be replaced several times per year. The replacement is performed by personnel employed by Dentist Office. Dentist Office may purchase the filters without tax by furnishing the seller with a fully completed [exemption certificate](#) claiming the purchase is exempt as a supply used or consumed in operating an industrial waste treatment facility.

Example 4: Dentist Office contracts with Contractor to inspect and perform necessary maintenance and repairs to its amalgam separator. Contractor may purchase repair and replacement parts for the amalgam separator without tax by furnishing the seller with a fully completed [exemption certificate](#) claiming the sale is for resale. Dentist Office may purchase the repair and replacement parts for the amalgam separator without tax from Contractor by furnishing Contractor with a fully completed exemption certificate claiming the property is exempt as a replacement part for an industrial waste treatment facility. Dentist Office may purchase the repair and replacement services from Contractor without tax by furnishing Contractor with a fully completed exemption certificate claiming the services are exempt because the services relate to property that is exempt.

See Part 9. of [Publication 203](#), *Sales and Use Tax Information for Manufacturers*, for information about waste treatment facilities.

(5) Internet Access Services

Effective July 1, 2020, charges for internet access services are not subject to Wisconsin sales or use tax.

7. DENTAL LABS

Dental labs may be engaged in manufacturing tangible personal property (e.g., crowns, bridges). These dental labs may claim sales and use tax exemptions for manufacturers on their purchases of machinery and specific processing equipment and/or property consumed in their manufacturing process. Information is provided in [Wisconsin Tax Bulletin 84](#) (October 1993), "Manufacturing Exemptions As They Apply to Dental Labs." Additional information about manufacturing, including exemptions that may apply, can also be found in [Publication 203](#), *Sales and Use Tax Information for Manufacturers*.

Note: Dentists are not popularly regarded as manufacturers when providing dental services to patients. The manufacturing exemptions do not apply to the equipment/supplies used by the dentist or the dentist's employees while performing services for patients (e.g., installing crowns or bridges).

8. KEEPING AWARE OF NEW SALES AND USE TAX DEVELOPMENTS

Dentists should be aware of changes in the tax laws, court cases, and other published guidance which may affect how to file returns and compute the tax. Check the [department's website](#) regularly for tax news and information.

The Department of Revenue also has several [electronic mailing lists](#) available to the public. The department will send an email to subscribers on information and news specific to the respective list they have signed up for.

9. DO YOU HAVE QUESTIONS OR NEED ASSISTANCE

If you are unable to find an answer to your question about sales and use taxes, email, write, or call the department.

Visit our website . . . revenue.wi.gov

Email . . . DORSalesandUse@wisconsin.gov

Write . . .

Wisconsin Department of Revenue
P.O. Box 8949
Madison, WI 53708-8949

Telephone . . . (608) 266-2776

Fax . . . (608) 267-1030

You may also contact any of the Department of Revenue offices. Please see the department's website for a [listing of offices](#) and their current hours.