



NADL Medical Device Excise Tax Member Guidebook
Prepared by the National Association of Dental Laboratories

The IRS released its Final Rule on the Medical Device Excise Tax (MDT) on December 5, 2012. Devices that are not required to be listed as a device with the FDA do not meet the IRS definition of a "taxable medical device" and consequently will not be subject to the Medical Device Excise Tax.

- An Overview of the Medical Device Excise Tax;
Defining a "Taxable Medical Device";
Key Factors for Manufacturer & Importer Determination;
Sale & Sale Price - What's In and What's Out;
Computation of the Tax due to IRS;
Tax Free Sales - Export & Further Manufacture;
The final IRS Rule and IRS Notice 2012-77 - Interim Rules.

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Order Form

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