WHAT IS CLAIMED IS:

1. A dressing tool to be used in dressing a plurality of grindstones arrayed in an annular pattern on one surface side of a grinding wheel, the dressing tool comprising:

a dressing section for dressing the plurality of grindstones;

a support plate that is located on a side opposite to a front surface side of the dressing section making contact with the plurality of grindstones and that supports a back surface side of the dressing section; and

a radio frequency identifier tag from and in which information concerning the dressing tool is read and written,

wherein

one of or both the support plate and the dressing section are provided with a recess,

the radio frequency identifier tag is disposed in the recess and is fixed by a non-conductive material provided in the recess, and

the recess is filled by the non-conductive material so that the radio frequency identifier tag is covered by the non-conductive material.