

STATE OF HAWAII — DEPARTMENT OF TAXATION CIGARETTE AND TOBACCO PRODUCTS MONTHLY TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP

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Check if [] Amended Return (Attach Sch AMD)

PRINT OR TYPE Name DBA Federal Employer I.D. No./Social Security No. Month Ending (MM-YY) Hawaii Tax I.D. No. (TO-###-###-####-##) TO

TOBACCO PRODUCTS

Table with 7 rows for tobacco products: Wholesale sales, Retail sales, Taxable use, Total tobacco products, Less non-taxable sales, Total taxable tobacco products, Tobacco tax.

LARGE CIGARS

Table with 7 rows for large cigars: Wholesale sales, Retail sales, Taxable use, Total large cigars, Less non-taxable sales, Total taxable large cigars, Tobacco tax.

LITTLE CIGARS

Table with 6 rows for little cigars: Number of little cigars sold at wholesale, Number of little cigars sold at retail, Number of little cigars used, Total number of little cigars, Less non-taxable sales, Total taxable little cigars, Tobacco tax.

E-LIQUIDS AND ELECTRONIC SMOKING DEVICES

Table with 7 rows for e-liquids and electronic smoking devices: Wholesale sales, Retail sales, Taxable use, Total e-liquids, Less non-taxable sales, Total taxable e-liquids, Tobacco tax.

TOTAL TAXES

Table with 7 rows for total taxes: Total Tobacco Tax, Refund of cigarette tax, Total Tobacco Tax Due, Penalty, Interest, Total Amount Due With Return, AMENDED RETURN ONLY (Amount paid, Balance due), Amount of Your Payment.

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 245, HRS, the Cigarette Tax and Tobacco Tax Law, and chapter 18-245, HAR.

Signature of Owner, Partner, Member, or Principal Corporate Officer

Title

Print name of signatory

Date

ID NO XX

Name	Hawaii Tax I.D. No. (TO-###-###-####-##) TO	Month Ending (MM-YY)
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PART I - LIST OF NON-TAXABLE SALES

NON-TAXABLE SALES OF TOBACCO PRODUCTS, LARGE CIGARS, LITTLE CIGARS, E-LIQUIDS, AND ELECTRONIC SMOKING DEVICES:

- (1) Sales to the United States, including any agency or instrumentality thereof; or
- (2) Sales that are shipped to a point outside the State for subsequent sale or use outside the State, including sales made under section 212-8, HRS, to any common carrier for consumption out-of-state by the crew or passengers on such carrier; and sales by wholesalers from U.S. licensed bonded warehouses to foreign fishing vessels and to common carriers for out-of-state consumption by the crew or passengers.

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TOBACCO PRODUCTS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value
		\$
TOTAL (Enter total here and on page 1, line 5)		\$

LARGE CIGARS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value
		\$
TOTAL (Enter total here and on page 1, line 12)		\$

LITTLE CIGARS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Number of Little Cigars	Wholesale Value
			\$
TOTAL (Enter totals here. Also enter total number of little cigars on page 1, line 19)			\$

E-LIQUIDS AND ELECTRONIC SMOKING DEVICES (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value
		\$
TOTAL (Enter total here and on page 1, line 26)		\$

NON-TAXABLE SALES OF CIGARETTES (Attach a separate schedule if more space is needed.):

Sales to the United States, including any agency or instrumentality thereof.

Note: Do not include in this list, sales of cigarettes that are shipped to a point outside the State for subsequent sale or use outside the State, including sales made under section 212-8, HRS, to any common carrier for consumption out-of-state by the crew or passengers on such carrier; and sales by wholesalers from U.S. licensed bonded warehouses to foreign fishing vessels and to common carriers for out-of-state consumption by the crew or passengers. These sales should be listed on page 3, Part II, Refund of Cigarette Tax Paid With Cigarette Tax Stamps.

Name of Purchasers	Number of Cigarettes	Wholesale Value
		\$
TOTAL (Enter totals here. Also enter total number of cigarettes on page 4, Part IV, line 5)		\$

Name	Hawaii Tax I.D. No. (TO-###-###-####-##) TO	Month Ending (MM-YY)
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PART II - REFUND OF CIGARETTE TAX PAID WITH CIGARETTE TAX STAMPS

SCHEDULE 1 — CIGARETTES SHIPPED OUTSIDE OF THE STATE FOR SALE OR USE OUTSIDE THE STATE

Attach copy of Form M-104, Export Exemption Certificate for Cigarette and Tobacco Taxes

Number of Cigarettes per Package (A)	Number of Packages Shipped Outside Hawaii (B)	Number of Cigarette Tax Stamps on Package (C)	Purchase Value (C) x (\$3.20 less any discount) (D)	Amount of Refund (B) x (D) (E)
20		1	\$	\$
Other than 20			\$	\$
1. Refund (Add all amounts in column (E))				\$

SCHEDULE 2 — CIGARETTES WHICH BECAME THE SUBJECT OF A CASUALTY LOSS

Attach copy of claim of loss to insurance company for inventory lost or destroyed

Number of Cigarettes per Package (A)	Number of Packages Subject to a Casualty Loss (B)	Number of Cigarette Tax Stamps on Package (C)	Purchase Value (C) x (\$3.20 less any discount) (D)	Amount of Refund (B) x (D) (E)
20		1	\$	\$
Other than 20			\$	\$
2. Refund (Add all amounts in column (E))				\$

SCHEDULE 3 — STALE CIGARETTES RETURNED TO MANUFACTURER

Attach copy of certification from manufacturer for return of stale cigarettes

TABLE 1: Use Table 1 for cigarette packages with yellow or red stamps which were distributed (as defined in sec. 245-1, HRS) after June 30, 2010, and prior to July 1, 2011. See instructions.

Number of Cigarettes per Package (A)	Serial Number of Stamps (B)	Number of Packages Returned to the Manufacturer (C)	Number of Cigarette Tax Stamps on Package (D)	Purchase Value (D) x (\$3.00 less any discount) (E)	Amount of Refund (C) x (E) (F)
20			1	\$	\$
Other than 20				\$	\$
3a. Refund (Add all amounts in Column (F))					\$

TABLE 2: Use Table 2 for cigarette packages with light gray or yellow stamps which were distributed (as defined in section 245-1, HRS) after June 30, 2011. See instructions.

Number of Cigarettes per Package (A)	Serial Number of Stamps (B)	Number of Packages Returned to the Manufacturer (C)	Number of Cigarette Tax Stamps on Package (D)	Purchase Value (D) x (\$3.20 less any discount) (E)	Amount of Refund (C) x (E) (F)
20			1	\$	\$
Other than 20				\$	\$
3b. Refund (Add all amounts in Column (F))					\$

SCHEDULE 4 — OVERPAYMENT OF TAX ON CIGARETTE PACKAGES CONTAINING MORE THAN 20 CIGARETTES

Number of Cigarettes per Package (A)	Tax on Package of Cigarettes (A) x \$.16 (B)	Number of Cigarette Tax Stamps on Package (C)	Purchase Value (C) x (\$3.20 less any discount) (D)	Amount of Refund [(D) - (B)] x Number of Cigarette Packages (E)
	\$		\$	\$
	\$		\$	\$
4. Refund (Add all amounts in column (E))				\$

Schedule 5 Continued on Page 4

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Name	Hawaii Tax I.D. No. (TO-###-###-####-##) TO	Month Ending (MM-YY)
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PART II - REFUND OF CIGARETTE TAX PAID WITH CIGARETTE TAX STAMPS (CONTINUED)

SCHEDULE 5 — REFUND FOR DAMAGED CIGARETTE TAX STAMPS AFFIXED TO CIGARETTE PACKAGES

Proof of damaged cigarette tax stamps shall be offered for inspection and examination at any time upon request of the Department of Taxation or the Department of the Attorney General. See instructions.

5. Number of cigarette tax stamps that were damaged while being affixed to the cigarette packages _____ x Purchase Price = \$ _____

6. Total refund of cigarette tax paid with cigarette tax stamps. Add lines 1, 2, 3a, 3b, 4, and 5. Enter total here and on page 1, line 30 \$ _____

PART III - SCHEDULE OF CIGARETTE BRANDS SOLD

List the cigarette brand, cigarette brand style, and number of cigarettes sold (both wholesale and retail sales) during the month.

Attach a separate schedule if more space is needed.

Cigarette Brand	Cigarette Brand Style	Number of Cigarettes Sold
Total Number of Cigarettes Sold		

PART IV - SCHEDULE OF CIGARETTES SOLD, USED, AND POSSESSED

CIGARETTES

TOTAL WHOLESALE VALUE

1. Number of cigarettes sold at wholesale during the month	\$		1	
2. Number of cigarettes sold at retail during the month.....	\$		2	
3. Number of cigarettes used during the month subject to the tax.....	\$		3	
4. Total number of cigarettes sold and used during the month (add lines 1, 2, and 3).....			4	
5. Less non-taxable sales (Number of cigarettes from page 2, Part I, Non-Taxable Sales of Cigarettes)			5	
6. Total taxable cigarettes (line 4 minus line 5)			6	

PART V - CIGARETTE TAX STAMPS INVENTORY

Caution: See instructions before completing Part V.

	YELLOW STAMPS	LIGHT GRAY STAMPS
1. Number of cigarette tax stamps on hand at beginning of the month.....		
2. Number of cigarette tax stamps purchased during the month.....		
3. Number of cigarette tax stamps transferred in during the month		
4. Add lines 1, 2, and 3.....		
5. Number of cigarette tax stamps affixed to cigarette packages during the month.....		
6. Number of cigarette tax stamps transferred out during the month.....		
7. Number of unused cigarette tax stamps returned for a refund during the month.....		
8. Add lines 5, 6, and 7.....		
9. Number of cigarette tax stamps on hand at end of the month (line 4 minus line 8)		

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