

STATE OF HAWAII—DEPARTMENT OF TAXATION
**CIGARETTE AND TOBACCO
PRODUCTS TAX RETURN**
Imports of Cigarettes and Tobacco Products for Consumption
(Chapter 245, HRS)

THIS SPACE FOR DATE RECEIVED STAMP



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• PRINT OR TYPE •	Name	FOR OFFICE USE ONLY	
	Mailing Address (Number and Street)	TU _____ - _____ - _____	
	City or Town, State, and Postal/ZIP Code	Social Security Number	
	Which taxation district did you import the cigarettes and/or tobacco products into?	Month Ending (MM-YY)	
		<input type="checkbox"/> Oahu <input type="checkbox"/> Maui <input type="checkbox"/> Hawaii <input type="checkbox"/> Kauai	

(1) Number of cigarettes (<i>Usually 20 cigarettes per pack</i>)	(1)		
(2) Multiply line (1) by 0.16	(2)		
(3) Wholesale value of tobacco products	(3)		
(4) Multiply line (3) by 70%	(4)		
(5) Wholesale value of large cigars	(5)		
(6) Multiply line (5) by 50%	(6)		
(7) Number of little cigars	(7)		
(8) Multiply line (7) by 0.16	(8)		
(9) Wholesale value of e-liquids and electronic smoking devices	(9)		
(10) Multiply line (9) by 70%	(10)		
(11) Total cigarette and tobacco taxes - Add lines (2), (4), (6), (8), and (10)	(11)		
(12) FOR LATE FILING ONLY → Penalty \$ _____ Interest \$ _____	(12)		
(13) Total amount of cigarette and tobacco taxes due and payable (Add lines (11) and (12)) (See Instructions)	(13)		

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 Taxpayer or Duly Authorized Agent

Date

Print or Type Name

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Daytime Phone Number

**If you file Form M-110, you MUST also file Form G-26, Use Tax Return,
to report and pay the use tax on cigarettes and tobacco products imported for consumption.**