

Purpose of Form M-103

Licensees may not sell, exchange, or transfer unaffixed cigarette tax stamps without prior written approval by the Department of Taxation. Form M-103 is used to request approval for the transfer of the cigarette tax stamps.

GENERAL INSTRUCTIONS

Sections 245-21 and 245-22, Hawaii Revised Statutes (HRS), provide that licensees, as defined in section 245-1, HRS, shall pay the cigarette tax through the use of cigarette tax stamps and that licensees are required to place cigarette tax stamps on packs of cigarettes prior to distribution, as defined in section 245-1, HRS.

SPECIFIC INSTRUCTIONS

Part I

Enter information regarding the licensee transferring the cigarette tax stamps.

Part II

Enter information regarding the licensee receiving the cigarette tax stamps.

Part III

Enter information regarding the cigarette tax stamps being transferred.

Signatures

Form M-103 must be signed and dated by the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.

Where To Get Information and Forms

Oahu District Office

830 Punchbowl Street
P. O. Box 259
Honolulu, HI 96809-0259
Tel. No.: (808) 587-4242
Toll-Free: 1-800-222-3229

For the hearing impaired:

TDD/TTY No.: (808) 587-1418
TDD/TTY Toll-Free: 1-800-887-8974

Hawaii District Office

75 Aupuni Street, #101
Hilo, HI 96720-4245
Toll-Free: 1-800-222-3229

Maui District Office

54 S. High St., #208
Wailuku, HI 96793-2198
Toll-Free: 1-800-222-3229

Kauai District Office

3060 Eiwa St., #105
Lihue, HI 96766-1889
Toll-Free: 1-800-222-3229

Tax information and forms:

www.hawaii.gov/tax

Where To Send Form M-103

Form M-103 may be mailed to the Department of Taxation, Taxpayer Services Branch, Licensing Section, P.O. Box 259, Honolulu, Hawaii, 96809-0259. After the form has been approved or disapproved, a copy will be returned to both the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.