

STATE OF HAWAII - DEPARTMENT OF TAXATION
CREDIT FOR CIGARETTE TAX STAMP ROLLS
RETURNED TO THE DEPARTMENT OF TAXATION
BY JUNE 30, 2009

Prepare in Duplicate

- This form must accompany unused rolls of Hawaii cigarette tax stamps returned to the Department of Taxation for credit.
- **Attach a copy of the receipts for the purchase of the stamps being returned and any incremental tax paid for those stamps.**

Name of Cigarette Tax Licensee _____

Cigarette Tax Stamps Purchase Approval Number (Assigned on Form M-100A) _____

Address _____

City	State	Postal/Zip Code
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1. Amount of credit for each roll of Hawaii cigarette tax stamps (15,000 X \$2.00)..... \$30,000.00
2. Number of unused rolls of Hawaii cigarette tax stamps returned to the Department of Taxation .. _____
Serial numbers of rolls returned _____
3. Total credit due for the return of unused rolls of Hawaii cigarette tax stamps \$ _____
(Line 1 multiplied by line 2)

I declare, under the penalties set forth in section 231-36, Hawaii Revised Statutes (HRS), and the penalties for perjury, that this is a true and correct statement of the return of unused rolls of Hawaii cigarette tax stamps.

Signature

Title

Print name of signatory

Date

FOR DEPARTMENT OF TAXATION USE ONLY

District Office _____

Credit verified by _____

Number of rolls returned: _____

Receipts presented? _____

Serial numbers verified: _____

Credit approved by: _____ Date: _____

Purpose of Form M-108

Form M-108 is used to obtain a credit for the return of unused rolls of Hawaii cigarette tax stamps by June 30, 2009. Please note that the Department of Taxation can provide credit only for the denominated value of the cigarette tax stamps returned per Hawaii Administrative Rules section 18-245-5. No credit is available for the cost of the stamps fee or the enforcement fee.

GENERAL INSTRUCTIONS

Sections 245-21 and 245-22, 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.

Prepare in duplicate. Enter the information requested on the form. The rolls of unused cigarette tax stamps must be returned to the Department of Taxation at the time both copies of Form M-108 are submitted.

Signature

Both copies of Form M-108 must be signed and dated by the cigarette tax and tobacco tax licensee.

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

Maui District Office

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

Hawaii District Office

75 Aupuni Street, #101
Hilo, HI 96720-4245
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 Submit Form M-108

Two copies of Form M-108, the unused rolls of cigarette tax stamps and the copies of receipts for the purchase of the stamps and any incremental tax paid may be submitted to the Department of Taxation, Oahu District Office, 830 Punchbowl Street, Honolulu, Hawaii 96813, Room 124 by June 30, 2009. Do not mail. The Department of Taxation will not be responsible for stamps lost in the mail.

After the information has been verified by the Department of Taxation, both copies of approved Form M-108 will be returned to you. Take both copies of approved Form M-108 to First Hawaiian Bank when you next purchase cigarette tax stamps. Make a photocopy of Form M-108 and receipts if you wish to have a copy for your files.